



Ferguson
Township
Pennsylvania

2015 Annual Operating Budget



Ferguson Township 2015 Annual Operating Budget

Board of Supervisors

Richard Mascolo, Chair
Drew Clemson, Vice Chair
Elliott Killian
Steve Miller
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Department Managers

Mark A. Kunkle, Township Manager
David G. Pribulka, Assistant Manager
David J. Modricker, Director of Public Works
Eric R. Endresen, Director of Finance
Diane M. Conrad, Chief of Police
Maria Tranguch, Director of Planning & Zoning

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Township Manager's Budget Message

November 3, 2014

To the Board of Supervisors and Township Residents,

Introduction

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

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

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 2015-2019 Capital Improvement Program Budget and with significant input from department heads.

Budget Preparation Calendar

Friday September 5	Email 2014 budget narrative to Department Heads.
Friday September 19	Projected 2014 Year-End expenditures due to Finance Director
Friday September 26	Proposed 2015 expenditures due to Finance Director
Friday October 3	2015 Department narratives due to Finance Director
Friday October 17	Distribute draft budget to Township Manager
October 20 to October 24	Manager and Finance Director meet with Department heads to review department budgets
Monday November 3	Proposed budget provided to Board of Supervisors

December 8, 2014

November 19 and 20	Board of Supervisors/Manager/Staff work sessions. The proposed budget is made available to the public and on the website.
Monday December 1	Board of Supervisors public meeting on proposed Budget.
Monday December 8	Board of Supervisors adopts Budget

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.

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.

2014 Accomplishments

- ✓ Refinanced the 2009 General Obligation Bond
- ✓ Completed an update to the Salary and Wage Schedule
- ✓ For the 5th year received the GFOA Comprehensive Annual Financial Report award
- ✓ Initiated a Volunteer Program to Maintain Median Landscaping
- ✓ Transitioned Web Page to a new platform in an effort to improve delivery of information and access to services
- ✓ Purchased and implemented a new VOIP phone system
- ✓ Submitted two Streetscape Grant Funding applications
- ✓ Transitioned to a new third party payroll provider
- ✓ Finalize a draft traffic calming policy for Board of Supervisors consideration
- ✓ Designed, inspected, and constructed \$1,866,371 capital projects
- ✓ Completed the Township-wide traffic study and presented results to Board of Supervisors
- ✓ Community Planning – hired new Planning and Zoning Director; revised Corridor Overlay; engaged consultant to assist in completing revisions to the TSD and TTD zoning district regulations;

2015 Initiatives

- ✓ Conclude three year effort to achieve Police Department Accreditation
- ✓ Submit 2015 Township Budget for GFOA Distinguished Budget Presentation Award
- ✓ Finalize traffic calming policy
- ✓ Expand community engagement through a quarterly business Soup/Salad and Sandwich Roundtable
- ✓ Expand staffing to include an Arborist, Community Planner
- ✓ Consider coordination of Township introduction video for web site
- ✓ Complete updated Community Survey

The Township expenditures support all capital expenditures and operating costs for roads and streets, police, fire, emergency management, library, parks and recreation, planning and zoning, and administration. On average in 2014, the cost for all local and regional services is \$434 per year per resident or \$1.19 per day. The proposed 2015 budget anticipates an increase of 2.7% or \$12 per year.

What Is on the Horizon?

"Vision without execution is hallucination."

— Thomas Edison

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

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

There are some financial uncertainties that the Township will face in the coming years, which are common for most businesses. Health care costs continue to rise faster than the annual consumer price index. Although the Township is participating in a health care program that rewards healthy living, increases in health insurance premiums may exceed even a healthy employee pool. Pension costs for public employees have received much national attention. In 2015, the Township's pension actuary believes municipal contribution will begin to tail off helping to reduce the significant contributions that have been required as a result of the 2007-2008 stock market declines. For the foreseeable future regional recreational costs will continue to climb in response to developing and maintaining the new regional parks and aquatic facilities. A new regional recreation maintenance facility will require additional municipal debt. Regional capital projects are not the only ones where debt will be incurred. A planned expansion of the Township's Public Works Maintenance facilities is planned for 2017-2018 at a time when other General Obligation debt is fully satisfied. After a period of staff growth, this year further staff growth should level.

Budget Adoption Process

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

December 8, 2014

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

Input from interested residents and property owners is encouraged.

Summary

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

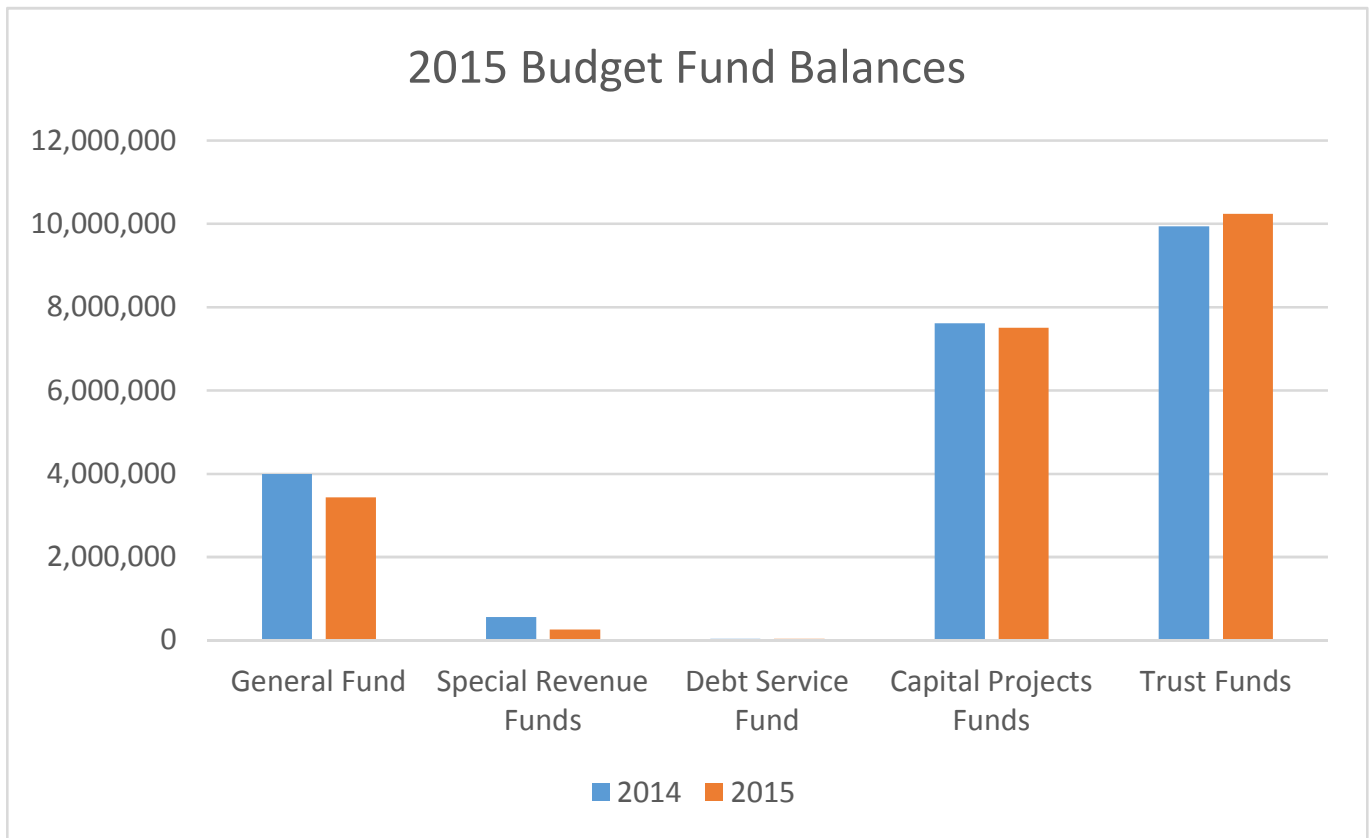
— Karl Albrecht, The Northbound Train

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

Respectfully Submitted,

Mark A. Kunkle, Township Manager

FINANCIAL SUMMARY



ALL FUNDS			ALL GOVERNMENTAL FUNDS		
	2014	2015		2014	2015
Beginning Balance	20,844,298	22,148,277	Beginning Balance	11,285,547	12,208,261
Revenues	17,043,621	15,118,364	Revenues	16,335,335	14,531,430
Expenditure	-15,739,642	-15,786,582	Expenditure	-15,412,621	-15,502,253
Ending Balance	22,148,277	21,480,059	Ending Balance	12,208,261	11,237,438
Fund Balance % of Expenditures	141%	136%	Fund Balance % of Expenditures	79%	72%
GENERAL FUNDS			CAPITAL PROJECTS FUNDS		
General Fund	2014	2015	Piney Ridge Fund	2014	2015
Beginning Balance	4,174,459	3,999,264	Beginning Balance	88,246	88,846
Revenues	10,560,195	10,553,734	Revenues	600	600
Expenditure	-10,735,390	-11,122,983	Expenditure	0	-88,417
Ending Balance	3,999,264	3,430,015	Ending Balance	88,846	1,029
Fund Balance % of Expenditures	37%	31%	Ag Preservation Fund	2014	2015
			Beginning Balance	70,158	73,208
			Revenues	50,500	25,300
			Expenditure	-47,450	-25,000
			Ending Balance	73,208	73,508
SPECIAL REVENUE FUNDS					
Streetlight Fund	2014	2015	Capital Reserve Fund	2014	2015
Beginning Balance	9,176	5,016	Beginning Balance	2,739,123	2,355,934
Revenues	9,115	12,440	Revenues	527,000	1,173,000
Expenditure	-13,275	-14,616	Expenditure	-910,189	-1,546,214
Ending Balance	5,016	2,840	Ending Balance	2,355,934	1,982,720
Hydrant Fund	2014	2015	Reg Cap Rec Projects Fund	2014	2015
Beginning Balance	18,861	8,218	Beginning Balance	606,888	1,241,253
Revenues	17,167	22,856	Revenues	806,650	7,000
Expenditure	-27,810	-27,810	Expenditure	-172,285	-136,852
Ending Balance	8,218	3,264	Ending Balance	1,241,253	1,111,401
Liquid Fuels Fund	2014	2015	Transportation Imp Fund	2014	2015
Beginning Balance	366,585	546,668	Beginning Balance	3,111,932	3,706,734
Revenues	483,083	484,583	Revenues	1,618,113	1,691,067
Expenditure	-303,000	-772,850	Expenditure	-1,023,311	-1,112,000
Ending Balance	546,668	258,401	Ending Balance	3,706,734	4,285,801
DEBT SERVICE FUNDS			PGM Streetlight Fund	2014	2015
General Obligation Fund	2014	2015	Beginning Balance	21,137	21,187
Beginning Balance	1,709	35,798	Revenues	50	600
Revenues	2,214,000	560,000	Expenditure	0	0
Expenditure	-2,179,911	-556,511	Ending Balance	21,187	21,787
Ending Balance	35,798	39,287			
			Park Improvement Fund	2014	2015
TRUST FUNDS			Beginning Balance	77,273	126,135
Police Pension	2014	2015	Revenues	48,862	250
Beginning Balance	4,202,227	4,357,757	Expenditure	0	-99,000
Revenues	432,831	399,614	Ending Balance	126,135	27,385
Expenditure	-277,301	-269,101			
Ending Balance	4,357,757	4,488,270			
Non-Uniform Pension	2014	2015			
Beginning Balance	3,074,177	3,291,367			
Revenues	256,065	172,470			
Expenditure	-38,875	0			
Ending Balance	3,291,367	3,463,837			
Tudek Trust	2014	2015			
Beginning Balance	2,282,347	2,290,892			
Revenues	19,390	14,850			
Expenditure	-10,845	-15,228			
Ending Balance	2,290,892	2,290,514			

General Ledger

2015 Budget Report Fund Summary



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 Period 01 - 15
 Fiscal Year 2015

Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
01	GENERAL FUND				
	Revenue	11,021,308.15	10,149,715.00	10,560,195.00	10,553,734.00
-	Expense	11,437,626.27	10,651,251.00	10,735,390.48	11,122,983.00
01	GENERAL FUND	-416,318.12	-501,536.00	-175,195.48	-569,249.00
02	STREET LIGHT FUND				
	Revenue	7,864.04	8,005.00	9,115.00	12,440.00
-	Expense	12,097.56	13,275.00	13,275.00	14,616.00
02	STREET LIGHT FUND	-4,233.52	-5,270.00	-4,160.00	-2,176.00
03	HYDRANT FUND				
	Revenue	18,645.50	21,680.00	17,167.00	22,856.00
-	Expense	28,247.50	28,230.00	27,810.00	27,810.00
03	HYDRANT FUND	-9,602.00	-6,550.00	-10,643.00	-4,954.00
16	GOA FUND				
	Revenue	558,680.64	560,000.00	2,214,000.00	560,000.00
-	Expense	558,637.50	557,425.00	2,179,911.00	556,511.00
16	GOA FUND	43.14	2,575.00	34,089.00	3,489.00
18	PINEY RIDGE FUND				
	Revenue	116.20	15.00	600.00	600.00
-	Expense	0.00	0.00	0.00	88,417.00
18	PINEY RIDGE FUND	116.20	15.00	600.00	-87,817.00
19	AG PRESERVATION FUND				
	Revenue	96.37	30,015.00	50,500.00	25,300.00
-	Expense	20,881.50	47,480.00	47,450.00	25,000.00
19	AG PRESERVATION FUND	-20,785.13	-17,465.00	3,050.00	300.00
30	CAPITAL RESERVE FUND				
	Revenue	1,684,585.70	952,100.00	527,000.00	1,098,000.00
-	Expense	1,141,104.04	1,882,982.00	910,189.00	1,471,214.00

Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
30	CAPITAL RESERVE FUND	543,481.66	-930,882.00	-383,189.00	-373,214.00
31	REG CAP REC PROJECTS FUND				
	Revenue	142,849.24	108,375.00	806,650.00	7,000.00
-	Expense	184,761.00	172,285.00	172,285.00	136,852.00
31	REG CAP REC PROJECTS FUND	-41,911.76	-63,910.00	634,365.00	-129,852.00
32	TRANSPORT IMPROVEMENT FUND				
	Revenue	1,915,059.46	1,413,531.00	1,618,113.48	1,691,067.00
-	Expense	5,680,662.91	1,101,000.00	1,023,311.00	1,112,000.00
32	TRANSPORT IMPROVEMENT FUND	-3,765,603.45	312,531.00	594,802.48	579,067.00
33	PGM STREETLIGHT FUND				
	Revenue	4.99	5.00	50.00	600.00
-	Expense	0.00	0.00	0.00	0.00
33	PGM STREETLIGHT FUND	4.99	5.00	50.00	600.00
34	PARK IMPROVEMENT FUND				
	Revenue	112.17	10.00	48,862.00	250.00
-	Expense	56,926.40	51,000.00	0.00	99,000.00
34	PARK IMPROVEMENT FUND	-56,814.23	-50,990.00	48,862.00	-98,750.00
35	LIQUID FUELS FUND				
	Revenue	448,042.30	431,681.00	483,083.00	484,583.00
-	Expense	264,499.53	721,000.00	303,000.00	772,850.00
35	LIQUID FUELS FUND	183,542.77	-289,319.00	180,083.00	-288,267.00
60	POLICE PENSION TRUST FUND				
	Revenue	899,800.57	337,257.00	432,831.00	399,614.00
-	Expense	294,246.05	271,377.00	277,301.00	269,101.00
60	POLICE PENSION TRUST FUND	605,554.52	65,880.00	155,530.00	130,513.00
65	NON-UNIFORM PENSION TRUST FUND				
	Revenue	616,379.44	237,486.00	256,065.00	172,470.00
-	Expense	90,017.00	70,700.00	38,875.00	0.00
65	NON-UNIFORM PENSION TRUST FUND	526,362.44	166,786.00	217,190.00	172,470.00
93	TUDEK PARK TRUST FUND				
	Revenue	9,513.16	27,600.00	19,390.00	14,850.00
-	Expense	9,237.74	12,218.00	10,845.00	15,228.00

<u>Account Number</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
93	TUDEK PARK TRUST FUND	275.42	15,382.00	8,545.00	-378.00
<i>Revenue Total</i>		17,323,057.93	14,277,475.00	17,043,621.48	15,043,364.00
<i>Expense Total</i>		19,778,945.00	15,580,223.00	15,739,642.48	15,711,582.00

General Ledger

2015 Budget Report

Summary by Fund



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 Period 01 - 15
 Fiscal Year 2015

Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
01	GENERAL FUND				
301	REAL PROPERTY TAX REVENUE	1,334,728.89	1,363,542.57	1,348,600.00	1,361,916.00
310	LOCAL ENABLING TAX REVENUE	8,027,338.39	7,568,530.47	7,860,083.00	7,906,386.00
321	BUSINESS LICENSES & PERMITS	230,342.08	238,077.80	240,000.00	243,200.00
322	NON-BUSINESS LICENSESPERMITS	87,204.76	49,040.05	46,984.00	45,864.00
331	FINES	120,435.43	114,389.91	93,500.00	93,750.00
332	FOREFEITS	0.00	0.00	0.00	0.00
341	INTEREST EARNED	42,512.01	21,182.34	31,500.00	31,500.00
342	RENTS & ROYALTIES	42,903.48	42,828.52	44,108.00	44,108.00
351	FEDERAL GRANTS	50,794.00	43,762.61	45,000.00	45,000.00
354	STATE GRANTS	26,071.04	35,865.36	31,307.00	18,657.00
355	STATE SHARED REVENUES	466,189.53	459,689.09	454,983.00	454,983.00
356	STATE PAYMENT IN-LIEU OF TAX	5,827.98	5,827.98	5,828.00	5,980.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
358	LOCAL SHARED PAYMENTS	24,007.57	25,734.36	25,735.00	26,458.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	9,792.22	136,731.13	136,731.00	136,731.00
361	DEPARTMENTAL EARNINGS	121,709.54	123,003.45	98,601.00	89,575.00
362	PUBLIC SAFETY	56,765.25	50,847.60	40,841.00	40,376.00
363	PUBLIC WORKS SERVICE REVENUE	2,218.70	12,836.00	312.00	250.00
364	SANITATION REVENUE	0.00	0.00	0.00	0.00
365	HEALTH SERVICES REVENUE	8,017.72	7,938.96	9,000.00	9,000.00
367	CULTURERECREATION	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	53,558.67	11,602.23	7,950.00	0.00
392	INTERFUND TRANSFERS IN	310,617.00	0.00	38,875.00	0.00
395	REFUNDS OF PRIOR YR'S EXPENSES	273.89	256.88	257.00	0.00
400	LEGISLATIVE BODY	53,003.83	44,241.85	48,845.00	52,231.00
401	EXECUTIVE	283,647.04	274,412.52	302,975.50	330,720.00
402	FINANCE	192,253.11	162,038.49	172,572.50	189,770.00
403	TAX OFFICE	58,691.90	50,906.98	56,640.00	46,690.00
404	LEGAL	19,403.34	14,594.79	23,500.00	22,500.00
406	OTHER GOVT ADMINISTRATION	97,311.00	109,437.00	109,437.00	109,426.00
407	IT-NETWORKING	92,994.36	89,017.04	95,220.00	104,356.00
408	ENGINEERING	320,182.50	319,376.23	367,096.00	413,158.00
409	BUILDINGS & GROUNDS	144,651.91	132,656.11	145,216.00	152,970.00
410	POLICE	1,859,176.78	1,814,918.52	2,095,677.00	2,138,547.00
411	FIRE	443,292.56	457,562.58	457,563.00	489,933.00
412	AMBULANCE	0.00	0.00	500.00	500.00
413	CODE ENFORCEMENT	220.00	300.17	500.00	500.00
414	PLANNING & ZONING	292,250.24	278,300.03	313,587.00	355,107.00
415	EMERGENCY MANAGEMENT	33,127.00	30,172.00	30,172.00	29,941.00
421	HEALTH & WELFARE	5,426.82	6,057.88	5,000.00	5,000.00
426	RECYCLING	33,005.00	33,005.00	35,000.00	33,005.00
427	SOLID WASTE REMOVAL	0.00	0.00	0.00	0.00
430	PUBLIC WORKS	91,318.38	121,223.99	130,769.00	113,725.00

Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
432	ADMINISTRATION				
432	WINTER MAINTENANCE	91,712.91	85,680.66	89,666.00	105,100.00
433	TRAFFIC CONTROL DEVICES	37,249.45	28,947.43	33,600.00	34,600.00
437	TOOLS & EQUIPMENT	128,262.60	117,316.90	119,904.00	119,649.00
438	MAINTENANCE				
438	ROAD & BRIDGE	515,458.55	508,897.42	563,134.00	656,390.00
447	MAINTENANCE				
447	TRANSIT SYSTEM	97,348.00	80,103.50	101,383.00	113,946.00
452	PARTICIPANT RECREATION	559,145.00	573,147.25	530,076.00	565,701.00
453	SPECTATOR RECREATION	3,510.00	2,110.00	2,100.00	3,150.00
454	PARKS	78.95	129.50	700.00	700.00
455	SHADE TREES	72,103.10	69,549.38	98,495.00	92,000.00
456	LIBRARIES	339,096.00	365,325.00	365,325.00	378,112.00
458	SENIOR CITIZENS	13,331.00	16,883.00	16,883.00	15,034.00
461	NATURAL RESOURCE	5,415.00	5,415.00	5,415.00	5,575.00
463	CONSERVATION				
463	COMMUNITY DEVELOPMENT	25,000.00	25,000.00	25,000.00	25,000.00
472	DEBT SERVICE INTEREST	2,232.93	5,599.88	4,500.00	1,750.00
481	PAYROLL TAXES	246,703.48	237,922.53	270,839.00	289,311.00
483	PENSIONS	404,915.01	148,078.45	366,458.00	427,745.00
486	PROPERTY INSURANCE	202,574.92	254,429.06	311,118.00	344,320.00
487	HEALTH INSURANCE	687,241.16	675,171.36	705,114.00	807,231.00
489	MISCELLANEOUS EXPENSE	28,464.80	20,083.01	52,297.00	91,023.00
491	REFUND OF PRIOR YR'S	0.00	0.00	0.00	0.00
492	REVENUE				
492	INTERFUND TRANSFERS OUT	3,957,827.64	2,359,877.35	2,683,113.48	2,458,567.00
Revenue Total		11,021,308.15	10,311,687.31	10,560,195.00	10,553,734.00
Expense Total		11,437,626.27	9,517,887.86	10,735,390.48	11,122,983.00
Grand Total		<u>-416,318.12</u>	<u>793,799.45</u>	<u>-175,195.48</u>	<u>-569,249.00</u>
01	GENERAL FUND	-416,318.12	793,799.45	-175,195.48	-569,249.00

General Ledger

2015 Budget Report

Summary by Fund



User: eendresen
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 Period 01 - 15
 Fiscal Year 2015

Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
02	STREET LIGHT FUND				
341	INTEREST EARNED	13.05	46.08	30.00	50.00
383	SPECIAL ASSESSMENTS	5,886.69	735.81	9,085.00	12,390.00
392	INTERFUND TRANSFERS IN	1,964.30	8,382.05	0.00	0.00
434	STREET LIGHTING	12,097.56	12,572.60	13,275.00	14,616.00
Revenue Total		7,864.04	9,163.94	9,115.00	12,440.00
Expense Total		12,097.56	12,572.60	13,275.00	14,616.00
Grand Total		-4,233.52	-3,408.66	-4,160.00	-2,176.00
02	STREET LIGHT FUND	-4,233.52	-3,408.66	-4,160.00	-2,176.00

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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
03	HYDRANT FUND				
341	INTEREST EARNED	35.18	103.66	100.00	100.00
383	SPECIAL ASSESSMENTS	14,616.51	1,828.72	17,067.00	22,756.00
392	INTERFUND TRANSFERS IN	3,993.81	16,292.32	0.00	0.00
448	WATER SYSTEMS	28,247.50	21,037.50	27,810.00	27,810.00
Revenue Total		18,645.50	18,224.70	17,167.00	22,856.00
Expense Total		28,247.50	21,037.50	27,810.00	27,810.00
Grand Total		-9,602.00	-2,812.80	-10,643.00	-4,954.00
03	HYDRANT FUND	-9,602.00	-2,812.80	-10,643.00	-4,954.00

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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
16	GOA FUND				
341	INTEREST EARNED	39.89	3,952.65	4,000.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	558,640.75	519,852.76	560,000.00	560,000.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	1,649,198.26	1,650,000.00	0.00
401	EXECUTIVE	550.00	550.00	550.00	0.00
471	DEBT SERVICE PRINCIPAL	495,000.00	2,110,000.00	2,110,000.00	543,000.00
472	DEBT SERVICE INTEREST	63,087.50	41,062.90	47,919.00	13,511.00
475	FISCAL AGENT FEES	0.00	21,442.01	21,442.00	0.00
486	PROPERTY INSURANCE	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
Revenue Total		558,680.64	2,173,003.67	2,214,000.00	560,000.00
Expense Total		558,637.50	2,173,054.91	2,179,911.00	556,511.00
Grand Total		<u>43.14</u>	<u>-51.24</u>	<u>34,089.00</u>	<u>3,489.00</u>
16	GOA FUND	43.14	-51.24	34,089.00	3,489.00

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18	PINEY RIDGE FUND				
341	INTEREST EARNED	116.20	564.18	600.00	600.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	88,417.00
Revenue Total		116.20	564.18	600.00	600.00
Expense Total		0.00	0.00	0.00	88,417.00
Grand Total		116.20	564.18	600.00	-87,817.00
18	PINEY RIDGE FUND	116.20	564.18	600.00	-87,817.00

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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
19	AG PRESERVATION FUND				
341	INTEREST EARNED	96.37	379.65	500.00	300.00
392	INTERFUND TRANSFERS IN	0.00	30,000.00	50,000.00	25,000.00
461	NATURAL RESOURCE CONSERVATION	20,881.50	47,442.60	47,450.00	25,000.00
Revenue Total		96.37	30,379.65	50,500.00	25,300.00
Expense Total		20,881.50	47,442.60	47,450.00	25,000.00
Grand Total		-20,785.13	-17,062.95	3,050.00	300.00
19	AG PRESERVATION FUND	-20,785.13	-17,062.95	3,050.00	300.00

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30	CAPITAL RESERVE FUND				
341	INTEREST EARNED	17,553.27	15,212.00	15,000.00	15,000.00
342	RENTS & ROYALTIES	0.00	0.00	0.00	6,000.00
354	STATE GRANTS	67,200.00	1,061.00	0.00	399,000.00
355	STATE SHARED REVENUES	0.00	0.00	0.00	0.00
357	LOCAL GRANTS	0.00	9,999.00	0.00	0.00
358	LOCAL SHARED PAYMENTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	50,000.00	76,000.00	0.00	177,000.00
389	MISCELLANEOUS REVENUE	1,826.11	0.00	0.00	0.00
391	SALE OF FIXED ASSETS	46,976.37	10,907.72	12,000.00	1,000.00
392	INTERFUND TRANSFERS IN	1,501,029.95	500,000.00	500,000.00	500,000.00
395	REFUNDS OF PRIOR YR'S	0.00	0.00	0.00	0.00
	EXPENSES				
401	EXECUTIVE	9,350.00	45,008.00	45,010.00	19,500.00
402	FINANCE	0.00	0.00	0.00	0.00
407	IT-NETWORKING	102,852.02	31,055.20	32,000.00	15,900.00
408	ENGINEERING	0.00	0.00	0.00	0.00
409	BUILDINGS & GROUNDS	36,009.07	59,274.00	55,907.00	132,400.00
410	POLICE	170,930.86	182,647.39	175,397.00	276,189.00
414	PLANNING & ZONING	5,000.00	23,675.40	22,500.00	106,000.00
430	PUBLIC WORKS	404,086.67	257,066.20	470,055.00	323,525.00
	ADMINISTRATION				
438	ROAD & BRIDGE	0.00	0.00	0.00	0.00
	MAINTENANCE				
439	ROAD CONSTRUCTION	16,921.29	21,110.08	25,000.00	220,000.00
452	PARTICIPANT RECREATION	194,048.68	88,174.00	83,470.00	371,700.00
486	PROPERTY INSURANCE	1,905.45	865.48	850.00	6,000.00
492	INTERFUND TRANSFERS OUT	200,000.00	0.00	0.00	0.00
Revenue Total		1,684,585.70	613,179.72	527,000.00	1,098,000.00
Expense Total		1,141,104.04	708,875.75	910,189.00	1,471,214.00
Grand Total		<u>543,481.66</u>	<u>-95,696.03</u>	<u>-383,189.00</u>	<u>-373,214.00</u>
30	CAPITAL RESERVE FUND	543,481.66	-95,696.03	-383,189.00	-373,214.00

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31	REG CAP REC PROJECTS FUND				
341	INTEREST EARNED	6,149.24	4,583.60	5,150.00	7,000.00
387	PRIVATE CONTRIBUTIONS	101,700.00	801,500.00	801,500.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	35,000.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	149,761.00	278,974.75	172,285.00	136,852.00
492	INTERFUND TRANSFERS OUT	35,000.00	0.00	0.00	0.00
Revenue Total		142,849.24	806,083.60	806,650.00	7,000.00
Expense Total		184,761.00	278,974.75	172,285.00	136,852.00
Grand Total		-41,911.76	527,108.85	634,365.00	-129,852.00
31	REG CAP REC PROJECTS FUND	-41,911.76	527,108.85	634,365.00	-129,852.00

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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
32	TRANSPORT IMPROVEMENT FUND				
341	INTEREST EARNED	57,492.41	20,991.68	25,000.00	22,500.00
351	FEDERAL GRANTS	0.00	0.00	0.00	0.00
354	STATE GRANTS	0.00	0.00	0.00	0.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	1,303.02	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	1,856,264.03	1,285,350.22	1,593,113.48	1,373,567.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	295,000.00
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	107,565.79	8,058.45	11,693.00	541,000.00
439	ROAD CONSTRUCTION	5,573,097.12	1,278,450.02	1,011,618.00	571,000.00
Revenue Total		1,915,059.46	1,306,341.90	1,618,113.48	1,691,067.00
Expense Total		5,680,662.91	1,286,508.47	1,023,311.00	1,112,000.00
Grand Total		-3,765,603.45	19,833.43	594,802.48	579,067.00
32	TRANSPORT IMPROVEMENT FUND	-3,765,603.45	19,833.43	594,802.48	579,067.00

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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
33	PGM STREETLIGHT FUND				
341	INTEREST EARNED	4.99	43.21	50.00	600.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
Revenue Total		4.99	43.21	50.00	600.00
Expense Total		0.00	0.00	0.00	0.00
Grand Total		4.99	43.21	50.00	600.00
33	PGM STREETLIGHT FUND	4.99	43.21	50.00	600.00

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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
34	PARK IMPROVEMENT FUND				
341	INTEREST EARNED	112.17	628.36	500.00	250.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	0.00	48,362.00	48,362.00	0.00
367	CULTURERECREATION	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
454	PARKS	56,926.40	0.00	0.00	99,000.00
Revenue Total		112.17	48,990.36	48,862.00	250.00
Expense Total		56,926.40	0.00	0.00	99,000.00
Grand Total		<u>-56,814.23</u>	<u>48,990.36</u>	<u>48,862.00</u>	<u>-98,750.00</u>
34	PARK IMPROVEMENT FUND	-56,814.23	48,990.36	48,862.00	-98,750.00

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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
35	LIQUID FUELS FUND				
341	INTEREST EARNED	560.18	4,700.14	6,000.00	7,500.00
355	STATE SHARED REVENUES	446,547.32	477,083.00	477,083.00	477,083.00
392	INTERFUND TRANSFERS IN	934.80	0.00	0.00	0.00
403	TAX OFFICE	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00
433	TRAFFIC CONTROL DEVICES	50,112.91	74,095.10	75,000.00	76,300.00
438	ROAD & BRIDGE MAINTENANCE	214,386.62	248,014.26	214,000.00	325,000.00
439	ROAD CONSTRUCTION	0.00	13,394.75	14,000.00	371,550.00
Revenue Total		448,042.30	481,783.14	483,083.00	484,583.00
Expense Total		264,499.53	335,504.11	303,000.00	772,850.00
Grand Total		183,542.77	146,279.03	180,083.00	-288,267.00
35	LIQUID FUELS FUND	183,542.77	146,279.03	180,083.00	-288,267.00

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Summary by Fund



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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
60	POLICE PENSION TRUST FUND				
341	INTEREST EARNED	626,754.14	0.30	150,000.00	70,000.00
355	STATE SHARED REVENUES	204,060.00	0.00	210,393.00	255,275.00
389	MISCELLANEOUS REVENUE	68,986.43	252.86	72,438.00	74,339.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
401	EXECUTIVE	77.91	0.00	0.00	0.00
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL	578.47	1,000.00	1,000.00	1,000.00
410	POLICE	293,589.67	216,754.03	276,301.00	268,101.00
481	PAYROLL TAXES	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
Revenue Total		899,800.57	253.16	432,831.00	399,614.00
Expense Total		294,246.05	217,754.03	277,301.00	269,101.00
Grand Total		605,554.52	-217,500.87	155,530.00	130,513.00
60	POLICE PENSION TRUST FUND	605,554.52	-217,500.87	155,530.00	130,513.00

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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
65	NON-UNIFORM PENSION TRUST FUND				
341	INTEREST EARNED	410,524.43	19.69	100,000.00	0.00
355	STATE SHARED REVENUES	75,613.81	0.00	68,440.00	23,558.00
389	MISCELLANEOUS REVENUE	130,241.20	0.00	87,625.00	148,912.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
401	EXECUTIVE	0.00	0.00	0.00	0.00
483	PENSIONS	14,400.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	75,617.00	0.00	38,875.00	0.00
Revenue Total		616,379.44	19.69	256,065.00	172,470.00
Expense Total		90,017.00	0.00	38,875.00	0.00
Grand Total		526,362.44	19.69	217,190.00	172,470.00
65	NON-UNIFORM PENSION TRUST FUND	526,362.44	19.69	217,190.00	172,470.00

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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
93	TUDEK PARK TRUST FUND				
341	INTEREST EARNED	263.16	289.38	5,290.00	5,250.00
342	RENTS & ROYALTIES	9,225.00	9,045.00	8,900.00	9,600.00
354	STATE GRANTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	25.00	5,250.00	5,200.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
401	EXECUTIVE	0.00	0.00	0.00	0.00
402	FINANCE	1,000.00	1,000.00	1,000.00	1,200.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	0.00	0.00	500.00	4,500.00
454	PARKS	4,835.02	2,414.59	6,345.00	6,028.00
486	PROPERTY INSURANCE	2,793.27	2,793.27	3,000.00	3,000.00
489	MISCELLANEOUS EXPENSE	609.45	0.00	0.00	500.00
Revenue Total		9,513.16	14,584.38	19,390.00	14,850.00
Expense Total		9,237.74	6,207.86	10,845.00	15,228.00
Grand Total		275.42	8,376.52	8,545.00	-378.00
93	TUDEK PARK TRUST FUND	275.42	8,376.52	8,545.00	-378.00

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Account Number	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		17,323,057.93	15,814,302.61	17,043,621.48	15,043,364.00
<i>Expense Total</i>		19,778,945.00	14,605,820.44	15,739,642.48	15,711,582.00
<i>Grand Total</i>		<u>-2,455,887.07</u>	<u>1,208,482.17</u>	<u>1,303,979.00</u>	<u>-668,218.00</u>

FUND 01

GENERAL FUND

General Ledger

2015 Budget

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
01	GENERAL FUND				
301	REAL PROPERTY TAX REVENUE				
01-300-301-010	CURRENT REAL ESTATE TAXES	1,301,617.71	1,319,356.00	1,331,600.00	1,344,916.00
01-300-301-020	DELINQUENT REAL ESTATE TAXES	27,660.27	10,000.00	16,000.00	16,000.00
01-300-301-210	CLEAN & GREEN REAL ESTATE TAX	0.00	0.00	0.00	0.00
01-300-301-600	REAL ESTATE SUPPLEMENTAL	<u>5,450.91</u>	<u>5,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
301	REAL PROPERTY TAX REVENUE	1,334,728.89	1,334,356.00	1,348,600.00	1,361,916.00
310	LOCAL ENABLING TAX REVENUE				
01-300-310-010	REAL ESTATE TRANSFER TAX	1,626,071.69	1,000,000.00	1,350,000.00	1,200,000.00
01-300-310-021	EARNED INCOME TAXES	6,071,912.77	6,124,474.00	6,210,083.00	6,396,386.00
01-300-310-051	LOCAL SERVICES TAX	<u>329,353.93</u>	<u>310,000.00</u>	<u>300,000.00</u>	<u>310,000.00</u>
310	LOCAL ENABLING TAX REVENUE	8,027,338.39	7,434,474.00	7,860,083.00	7,906,386.00
321	BUSINESS LICENSES & PERMITS				
01-300-321-061	TRANSIENT RETAILER PERMITS	1,700.00	500.00	300.00	500.00
01-300-321-062	HOME OCCUPATION PERMITS	125.00	100.00	200.00	200.00
01-300-321-080	CABLE TV FRANCHISE FEES	216,989.70	220,000.00	232,000.00	235,000.00
01-300-321-081	WINDSTREAM FRANCHISE FEE	<u>11,527.38</u>	<u>3,200.00</u>	<u>7,500.00</u>	<u>7,500.00</u>
321	BUSINESS LICENSES & PERMITS	230,342.08	223,800.00	240,000.00	243,200.00
322	NON-BUSINESS LICENSESPERMITS				
01-300-322-030	MUNICIPAL LIENS-GRASSWEEDS	989.66	0.00	120.00	0.00
01-300-322-081	ON-LOT SEWAGE PERMITS	0.00	0.00	0.00	0.00
01-300-322-082	SIGN PERMITS	22,912.50	11,500.00	11,000.00	11,000.00
01-300-322-083	CONDITIONAL USE PERMITS	325.00	0.00	150.00	150.00
01-300-322-300	DRIVEWAY PERMITS	2,650.00	1,500.00	3,500.00	3,000.00
01-300-322-500	PAVE CUT PERMITS	6,900.00	4,200.00	5,500.00	5,000.00
01-300-322-900	FIBEROPTIC LICENSE FEES	<u>53,427.60</u>	<u>26,714.00</u>	<u>26,714.00</u>	<u>26,714.00</u>
322	NON-BUSINESS LICENSESPERMITS	87,204.76	43,914.00	46,984.00	45,864.00
331	FINES				
01-300-331-010	MAGISTRATE FINES	9,661.81	15,000.00	5,000.00	5,000.00
01-300-331-110	DUI FINES	29,869.97	22,500.00	28,000.00	28,000.00
01-300-331-120	FALSE ALARM FINES	975.00	525.00	500.00	750.00
01-300-331-140	PARKINGSNOWWEEDS FINES	<u>79,928.65</u>	<u>60,000.00</u>	<u>60,000.00</u>	<u>60,000.00</u>
331	FINES	120,435.43	98,025.00	93,500.00	93,750.00
332	FOREFEITS				
01-300-332-000	FLEX 125 PLAN FOREFEITURES	0.00	0.00	0.00	0.00
01-300-332-010	INT & PEN-SIDEWALK REPAIRS	0.00	0.00	0.00	0.00
01-300-332-020	INT & PEN-SNOW REMOVAL	0.00	0.00	0.00	0.00
01-300-332-030	MISC WRITEOFFSADJUSTMENTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
332	FOREFEITS	0.00	0.00	0.00	0.00
341	INTEREST EARNED				
01-300-341-000	INTEREST REVENUE-BANKSCDS	34,546.93	30,000.00	20,000.00	20,000.00
01-300-341-010	INTEREST REVENUE-EIT ACCT	0.00	250.00	50.00	50.00
01-300-341-020	INTEREST REVENUE-RE ACCT	0.00	1,250.00	1,450.00	1,450.00
01-300-341-100	INTEREST REVENUE-MORG STANLEY	25,797.80	30,000.00	10,000.00	10,000.00
01-300-341-110	DIVIDENDS-MORGAN STANLEY	0.00	0.00	0.00	0.00
01-300-341-120	UNREALIZED GL MORGAN STANLEY	8,579.23	0.00	0.00	0.00
01-300-341-130	REALIZED GL-MORGAN STANLEY	<u>-26,411.95</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
341	INTEREST EARNED	42,512.01	61,500.00	31,500.00	31,500.00
342	RENTS & ROYALTIES				
01-300-342-200	RENT OF TOWNSHIP PROPERTY	75.00	0.00	0.00	0.00
01-300-342-210	COG BUILDING RENT REVENUE	42,828.48	42,828.00	42,828.00	42,828.00
01-300-342-220	MOBILE COMM POST STORAGE RENT	<u>0.00</u>	<u>1,280.00</u>	<u>1,280.00</u>	<u>1,280.00</u>
342	RENTS & ROYALTIES	42,903.48	44,108.00	44,108.00	44,108.00
351	FEDERAL GRANTS				
01-300-351-020	COPS FAST GRANT REVENUE	0.00	0.00	0.00	0.00
01-300-351-030	DUI GRANT REVENUE	50,794.00	45,000.00	45,000.00	45,000.00
01-300-351-120	FEMA GRANTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
351	FEDERAL GRANTS	50,794.00	45,000.00	45,000.00	45,000.00
354	STATE GRANTS				
01-300-354-021	EVOC DRIVER TRAINING	0.00	0.00	0.00	0.00
01-300-354-022	BUCKLE UP REVENUE	9,522.59	4,500.00	1,650.00	4,500.00
01-300-354-023	DARE INSTRUCTOR REVENUE	0.00	0.00	0.00	0.00
01-300-354-024	POLICE ACADEMY GRANT REVENUE	0.00	0.00	0.00	0.00
01-300-354-025	SMOOTH OPERATOR GRANT REVENUE	0.00	3,000.00	3,000.00	3,000.00
01-300-354-026	SAFETY RELATED GRANT REVENUE	0.00	0.00	0.00	0.00
01-300-354-027	BNI LOCAL TASK FORCE REVENUE	13,601.19	9,900.00	10,500.00	9,000.00
01-300-354-030	WINTER SNOW AGREEMENT	2,285.36	2,080.00	2,157.00	2,157.00
01-300-354-070	DCNR GRANT REVENUES	661.90	0.00	14,000.00	0.00
01-300-354-120	PEMA GRANT REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
354	STATE GRANTS	26,071.04	19,480.00	31,307.00	18,657.00
355	STATE SHARED REVENUES				
01-300-355-010	PURTA REVENUE	11,224.61	11,732.00	11,732.00	11,732.00
01-300-355-040	LIQUOR LICENSE REVENUE	3,000.00	3,000.00	3,000.00	3,000.00
01-300-355-050	ACT 205 STATE AID REVENUE	279,673.81	279,674.00	278,833.00	278,833.00
01-300-355-070	FOREIGN FIRE RELIEF AID	151,707.56	151,708.00	143,903.00	143,903.00
01-300-355-080	MARCELLUS SHALE IMPACT FEES	16,115.62	20,875.00	12,015.00	12,015.00
01-300-355-090	STATE POLICE FINES	<u>4,467.93</u>	<u>5,000.00</u>	<u>5,500.00</u>	<u>5,500.00</u>
355	STATE SHARED REVENUES	466,189.53	471,989.00	454,983.00	454,983.00
356	STATE PAYMENT IN-LIEU OF TAX				
01-300-356-010	STATE FOREST LAND REVENUE	2,763.78	2,764.00	2,764.00	2,916.00
01-300-356-020	STATE GAME COMMISSION REVENUE	<u>3,064.20</u>	<u>3,064.00</u>	<u>3,064.00</u>	<u>3,064.00</u>
356	STATE PAYMENT IN-LIEU OF TAX	5,827.98	5,828.00	5,828.00	5,980.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
357	LOCAL GRANTS				
01-300-357-030	LIQUID FUELS TAX GRANT REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
358	LOCAL SHARED PAYMENTS				
01-300-358-300	SHARED CUSTODIAN REVENUE	<u>24,007.57</u>	<u>25,215.00</u>	<u>25,735.00</u>	<u>26,458.00</u>
358	LOCAL SHARED PAYMENTS	24,007.57	25,215.00	25,735.00	26,458.00
359	LOCAL PAYMENTS IN-LIEU OF TAX				
01-300-359-000	PENN STATE SETTLEMENT REVENUE	<u>9,792.22</u>	<u>130,046.00</u>	<u>136,731.00</u>	<u>136,731.00</u>
359	LOCAL PAYMENTS IN-LIEU OF TAX	9,792.22	130,046.00	136,731.00	136,731.00
361	DEPARTMENTAL EARNINGS				
01-300-361-000	NSF CHARGES REVENUE	25.00	30.00	51.00	0.00
01-300-361-300	MISCELLANEOUS PERMITS	15.00	0.00	0.00	0.00
01-300-361-310	SUBDIVISION PLAN FEES	5,383.22	2,750.00	3,000.00	3,000.00
01-300-361-320	SITE PLAN REVIEW FEES	1,250.00	1,000.00	1,600.00	1,600.00
01-300-361-321	TOWNSHIP ENGINEER REVIEW FEES	25,954.36	17,500.00	13,000.00	13,000.00
01-300-361-322	OUTSIDE ENGINEER REVENUES	0.00	0.00	0.00	0.00
01-300-361-330	ZONING PERMITS	16,790.00	12,000.00	17,500.00	17,500.00
01-300-361-331	RENTAL PERMITS	5,644.00	1,650.00	1,500.00	2,875.00
01-300-361-332	HOME OCCUPATION PERMITS	0.00	0.00	0.00	0.00
01-300-361-340	HEARING VARIANCE FEES	8,150.00	4,500.00	11,400.00	5,000.00
01-300-361-410	LIGHTING PLAN APPLICATION FEE	900.00	500.00	500.00	500.00
01-300-361-510	ZONING MAP SALES	0.00	0.00	0.00	0.00
01-300-361-520	CODE OF ORDINANCE SALES	0.00	0.00	0.00	0.00
01-300-361-560	STREET SIGN SALES	0.00	0.00	0.00	0.00
01-300-361-630	SCASD TAX COLLECTION REVENUE	49,437.96	48,750.00	43,950.00	40,000.00
01-300-361-650	TAX CERTIFICATION REVENUE	8,045.00	6,000.00	6,000.00	6,000.00
01-300-361-710	MISCELLANEOUS BID FEES	115.00	100.00	100.00	100.00
01-300-361-750	ORDINANCE AMENDMENT FEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
361	DEPARTMENTAL EARNINGS	121,709.54	94,780.00	98,601.00	89,575.00
362	PUBLIC SAFETY				
01-300-362-000	MISCELLANEOUS POLICE REVENUE	3,980.99	0.00	400.00	0.00
01-300-362-010	AG PROGRESS DAYS REVENUE	6,482.32	4,150.00	5,776.00	5,776.00
01-300-362-100	POLICE BIKE RODEO REVENUE	0.00	0.00	0.00	0.00
01-300-362-101	POLICE ASSISTANCE AT PSU	43,406.94	25,000.00	31,000.00	31,000.00
01-300-362-110	ACCIDENT REPORT SALES	2,820.00	2,550.00	3,600.00	3,600.00
01-300-362-111	LOCAL BACKGROUND CHECKS	75.00	0.00	40.00	0.00
01-300-362-112	POLICE OFFICER TEST FEES	0.00	0.00	0.00	0.00
01-300-362-450	SPECIAL EVENTS PERMITS	<u>0.00</u>	<u>0.00</u>	<u>25.00</u>	<u>0.00</u>
362	PUBLIC SAFETY	56,765.25	31,700.00	40,841.00	40,376.00
363	PUBLIC WORKS SERVICE REVENUE				
01-300-363-100	SIDEWALK REPAIRS REPLACEMENT	1,070.70	0.00	62.00	0.00
01-300-363-220	PARKING PERMITS	148.00	100.00	250.00	250.00
01-300-363-500	PUBLIC WORKS SERVICES REVENUE	0.00	0.00	0.00	0.00
01-300-363-510	MISCELLANEOUS PROJECT REVENUE	1,000.00	0.00	0.00	0.00
01-300-363-520	STREET TREE REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
363	PUBLIC WORKS SERVICE	2,218.70	100.00	312.00	250.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
REVENUE					
364	SANITATION REVENUE				
01-300-364-020	STREET CLEAN-UP FEES	0.00	0.00	0.00	0.00
01-300-364-800	WEEDREFUSE CLEAN-UP FEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
364	SANITATION REVENUE	0.00	0.00	0.00	0.00
365	HEALTH SERVICES REVENUE				
01-300-365-200	HEALTH INSPECTION FEES	<u>8,017.72</u>	<u>7,700.00</u>	<u>9,000.00</u>	<u>9,000.00</u>
365	HEALTH SERVICES REVENUE	8,017.72	7,700.00	9,000.00	9,000.00
367	CULTURERECREATION				
01-300-367-800	PARK CONTRIBUTIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
367	CULTURERECREATION	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE				
01-300-389-000	MISCELLANEOUS REVENUE	6,829.39	5,000.00	2,850.00	0.00
01-300-389-010	UNEMPLOYMENT COMP REFUNDS	0.00	0.00	0.00	0.00
01-300-389-020	INSURANCE CLAIMSREFUNDS	39,544.01	0.00	5,100.00	0.00
01-300-389-030	ONLINE PAYMENT CHARGESFEES	-329.58	0.00	0.00	0.00
01-300-389-040	SAFETY PROGRAM AWARD REVENUE	1,595.00	2,000.00	0.00	0.00
01-300-389-050	HEALTH INSURANCE REFUNDS	0.00	0.00	0.00	0.00
01-300-389-060	PCARD REBATES	189.99	0.00	0.00	0.00
01-300-389-070	FLEX PLAN FOREFEITURES	145.86	0.00	0.00	0.00
01-300-389-080	WORKERS COMP REFUNDS	<u>5,584.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
389	MISCELLANEOUS REVENUE	53,558.67	7,000.00	7,950.00	0.00
392	INTERFUND TRANSFERS IN				
01-300-392-017	TRANSFER IN-CONSTRUCTION FUND	0.00	0.00	0.00	0.00
01-300-392-030	TRANSFER IN CAPITAL RES FUND	200,000.00	0.00	0.00	0.00
01-300-392-031	TRANSFER IN-REG CAP REC PROJS	35,000.00	0.00	0.00	0.00
01-300-392-060	TRANSFER IN POL PENSION FUND	0.00	0.00	0.00	0.00
01-300-392-065	TRANSFER IN NU PENSION FUND	<u>75,617.00</u>	<u>70,700.00</u>	<u>38,875.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	310,617.00	70,700.00	38,875.00	0.00
395	REFUNDS OF PRIOR YR'S EXPENSES				
01-300-395-000	REFUND OF PRIOR YEARS EXPENSES	<u>273.89</u>	<u>0.00</u>	<u>257.00</u>	<u>0.00</u>
395	REFUNDS OF PRIOR YR'S EXPENSES	273.89	0.00	257.00	0.00
400	LEGISLATIVE BODY				
01-400-400-105	SUPERVISORS COMPENSATION	20,625.00	20,625.00	20,625.00	20,625.00
01-400-400-240	GENERAL EXPENSE	6,002.59	3,850.00	3,360.00	3,850.00
01-400-400-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01-400-400-320	CNET CONTRIBUTIONS	19,591.00	15,610.00	15,610.00	16,381.00
01-400-400-330	TRANSPORTATION	0.00	500.00	500.00	500.00
01-400-400-420	DUESSUBSCRIPTIONSMEMBERSHIPS	<u>6,785.24</u>	<u>11,015.00</u>	<u>8,750.00</u>	<u>10,875.00</u>
400	LEGISLATIVE BODY	53,003.83	51,600.00	48,845.00	52,231.00
401	EXECUTIVE				

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
01-400-401-110	TOWNSHIP MANAGERS SALARY	104,414.00	105,667.00	105,667.00	107,463.00
01-400-401-112	ASSISTANT MANAGER SALARY	48,655.00	49,942.00	49,942.00	51,687.00
01-400-401-114	ADMINISTRATIVE STAFF SALARY	59,949.56	62,174.00	76,046.50	80,535.00
01-400-401-210	OFFICE SUPPLIES	2,670.88	3,500.00	2,200.00	3,000.00
01-400-401-240	GENERAL EXPENSE	9,498.60	5,320.00	7,320.00	12,750.00
01-400-401-320	COMMUNICATIONS	30,215.83	33,790.00	31,000.00	34,510.00
01-400-401-330	TRANSPORTATION	-305.02	0.00	-200.00	0.00
01-400-401-340	ADVERTISING AND PRINTING	16,163.92	24,200.00	19,000.00	24,200.00
01-400-401-350	BONDING	500.00	600.00	500.00	500.00
01-400-401-370	REPAIRS & MAINTENANCE	5,681.80	4,620.00	5,000.00	5,400.00
01-400-401-420	DUESSUBSCRIPTIONSMEMBERSHIPS	6,202.47	7,685.00	6,500.00	10,175.00
01-400-401-450	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
01-400-401-460	EDUCATION	0.00	0.00	0.00	0.00
01-400-401-750	OFFICE EQUIPMENT	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
401	EXECUTIVE	283,647.04	297,998.00	302,975.50	330,720.00
402	FINANCE				
01-400-402-110	FINANCE DIRECTORS SALARY	71,667.12	61,648.00	61,648.00	75,265.00
01-400-402-114	FINANCE STAFF SALARIES	76,685.60	61,694.00	60,991.50	62,927.00
01-400-402-210	OFFICE SUPPLIES	1,728.99	2,000.00	500.00	2,000.00
01-400-402-240	GENERAL EXPENSE	0.00	200.00	150.00	200.00
01-400-402-311	FEES FOR ANNUAL AUDIT	23,670.00	26,500.00	26,500.00	27,295.00
01-400-402-330	TRANSPORTATION	80.01	100.00	50.00	100.00
01-400-402-340	ADVERTISING AND PRINTING	1,858.76	500.00	250.00	500.00
01-400-402-370	REPAIRSMAINTENANCE	12,404.73	19,143.00	18,393.00	18,393.00
	AGREEMENT				
01-400-402-420	DUESSUBSCRIPTIONSMEMBERSHIPS	4,157.90	4,090.00	4,090.00	3,090.00
01-400-402-460	EDUCATION	0.00	0.00	0.00	0.00
01-400-402-750	OFFICE EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
402	FINANCE	192,253.11	175,875.00	172,572.50	189,770.00
403	TAX OFFICE				
01-400-403-112	TAX ADMINISTRATOR SALARY	0.00	10,879.00	10,879.00	0.00
01-400-403-114	TAX DEPARTMENT SALARY	34,793.04	35,211.00	35,211.00	36,340.00
01-400-403-180	TAX STAFF OVERTIME	0.00	0.00	0.00	0.00
01-400-403-210	OFFICE SUPPLIES	1,453.95	1,400.00	1,000.00	1,000.00
01-400-403-240	GENERAL EXPENSE	52.98	100.00	50.00	50.00
01-400-403-317	TCC COSTS	0.00	750.00	750.00	500.00
01-400-403-320	POSTAGE	3,273.07	3,600.00	3,600.00	3,650.00
01-400-403-330	TRANSPORTATION	0.00	50.00	50.00	50.00
01-400-403-340	ADVERTISING AND PRINTING	0.00	300.00	1,000.00	1,000.00
01-400-403-350	BONDING	0.00	800.00	800.00	800.00
01-400-403-370	REPAIRSMAINTENANCE	34.68	100.00	100.00	100.00
	AGREEMENTS				
01-400-403-420	DUESSUBSCRIPTIONSMEMBERSHIPS	0.00	50.00	400.00	400.00
01-400-403-450	CONTRACTED SERVICES	19,084.18	2,000.00	2,800.00	2,800.00
01-400-403-750	OFFICE EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
403	TAX OFFICE	58,691.90	55,240.00	56,640.00	46,690.00
404	LEGAL				
01-400-404-310	SOLICITORS SERVICES	11,950.50	13,500.00	14,000.00	13,500.00
01-400-404-314	LEGAL SERVICES-SPEC COUNCIL	1,000.00	8,500.00	3,200.00	4,000.00
01-400-404-315	LEGAL SERVICES-OTHER	6,452.84	10,000.00	6,300.00	5,000.00
01-400-404-317	CABLE FRANCHISE CONSORTIUM	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>
404	LEGAL	19,403.34	33,000.00	23,500.00	22,500.00
406	OTHER GOVT ADMINISTRATION				
01-400-406-530	ADMINISTRATION & GENERAL	92,496.00	104,566.00	104,566.00	104,555.00
01-400-406-532	CRCOG BUILDING CAPITAL	4,815.00	4,871.00	4,871.00	4,871.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
01-400-406-533	CRCOG CONTINGENCY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
406	OTHER GOVT ADMINISTRATION	97,311.00	109,437.00	109,437.00	109,426.00
407	IT-NETWORKING				
01-400-407-240	GENERAL EXPENSE	104.33	350.00	350.00	500.00
01-400-407-370	REPAIRSMAINTENANCE AGREEMENTS	30,814.03	32,990.00	32,990.00	37,585.00
01-400-407-452	COMPUTER SERVICES	62,076.00	46,380.00	46,380.00	50,771.00
01-400-407-750	REPLACEMENT EQUIPMENT	<u>0.00</u>	<u>15,500.00</u>	<u>15,500.00</u>	<u>15,500.00</u>
407	IT-NETWORKING	92,994.36	95,220.00	95,220.00	104,356.00
408	ENGINEERING				
01-400-408-110	PUBLIC WORKS DIRECTOR SALARY	86,479.92	86,708.00	86,708.00	88,182.00
01-400-408-112	TOWNSHIP ENGINEER SALARY	127,975.20	127,993.00	127,993.00	131,082.00
01-400-408-114	ENGINEERING STAFF SALARIES	72,180.90	80,393.00	80,393.00	132,166.00
01-400-408-115	ENGINEERING INTERN WAGES	0.00	10,800.00	10,800.00	11,750.00
01-400-408-210	OFFICE SUPPLIES	1,890.98	2,100.00	2,100.00	2,100.00
01-400-408-240	GENERAL EXPENSE	1,506.67	2,100.00	2,100.00	1,700.00
01-400-408-313	ENGINEERING PROJECTS	11,528.75	15,000.00	15,000.00	0.00
01-400-408-317	ENGINEERING - SPECIALTIES	1,640.72	21,000.00	15,000.00	21,500.00
01-400-408-320	COMMUNICATIONS	4,368.23	5,300.00	5,300.00	5,300.00
01-400-408-330	TRANSPORTATIONS	0.00	150.00	150.00	150.00
01-400-408-340	ADVERTISING AND PRINTING	3,751.65	3,700.00	3,700.00	2,700.00
01-400-408-370	REPAIRSMAINTENANCE AGREEMENT	2,520.51	3,565.00	3,165.00	3,270.00
01-400-408-420	DUESSUBSCRIPTIONSMEMBERSHIPS	6,338.97	11,688.00	11,688.00	10,758.00
01-400-408-460	EDUCATION	0.00	0.00	0.00	0.00
01-400-408-750	OFFICE EQUIPMENT	<u>0.00</u>	<u>2,999.00</u>	<u>2,999.00</u>	<u>2,500.00</u>
408	ENGINEERING	320,182.50	373,496.00	367,096.00	413,158.00
409	BUILDINGS & GROUNDS				
01-400-409-114	CUSTODIANS SALARY	64,136.36	64,691.00	64,691.00	66,945.00
01-400-409-180	CUSTODIAN OVERTIME	0.00	0.00	0.00	500.00
01-400-409-210	SAFETY TRAININGSUPPLIES	0.00	500.00	0.00	500.00
01-400-409-220	OPERATING SUPPLIES	6,449.91	6,200.00	6,200.00	6,200.00
01-400-409-250	REPAIR & MAINTENANCE	31,032.53	34,000.00	30,000.00	33,000.00
01-400-409-361	ELECTRICITY	27,978.88	31,000.00	31,000.00	32,500.00
01-400-409-362	NATURAL GAS	11,136.52	10,500.00	12,075.00	12,075.00
01-400-409-366	WATER	917.90	1,250.00	1,250.00	1,250.00
01-400-409-450	CONTRACTED SERVICES	<u>2,999.81</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
409	BUILDINGS & GROUNDS	144,651.91	148,141.00	145,216.00	152,970.00
410	POLICE				
01-400-410-110	POLICE CHIEFS SALARY	93,604.80	95,183.00	95,183.00	97,508.00
01-400-410-112	POLICE OFFICERS SALARIES	1,289,732.12	1,444,557.00	1,444,557.00	1,397,832.00
01-400-410-114	POLICE STAFF SALARY	74,052.98	71,087.00	71,087.00	73,049.00
01-400-410-178	HEART N LUNG PAYMENTS	0.00	0.00	0.00	0.00
01-400-410-179	LONGEVITY PAY	13,826.00	16,301.00	16,302.00	18,269.00
01-400-410-180	GENERAL OVERTIME	169,789.92	168,677.00	168,677.00	174,725.00
01-400-410-191	UNIFORM EQUIPMENT PURCHASES	14,653.13	43,971.00	33,671.00	33,928.00
01-400-410-210	OFFICE SUPPLIES	3,444.64	3,800.00	3,800.00	3,800.00
01-400-410-225	CRIMINAL INVESTIGATIONS	1,369.49	2,734.00	2,734.00	2,734.00
01-400-410-231	VEHICLE FUEL - GASOLINE	46,764.51	55,961.00	48,000.00	54,343.00
01-400-410-233	VEHICLE FUEL - CNG	302.22	3,960.00	4,500.00	6,000.00
01-400-410-234	OILLUBRICANTS AND FLUIDS	5,304.23	6,000.00	5,300.00	6,000.00
01-400-410-240	GENERAL EXPENSE	5,721.82	10,000.00	6,000.00	10,000.00
01-400-410-242	AMMUNITION & RELATED SUPPLIES	10,669.15	11,850.00	11,850.00	10,268.00
01-400-410-249	COMMUNITY RELATIONS SUPPLIES	2,045.23	2,500.00	2,500.00	2,500.00
01-400-410-251	VEHICLE PARTS	20,798.69	30,000.00	24,000.00	30,000.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
01-400-410-315	DNA TESTING	0.00	10,000.00	0.00	10,000.00
01-400-410-317	OTHER AGENCY (DUI) CHARGES	33,468.90	36,000.00	36,000.00	34,488.00
01-400-410-320	COMMUNICATIONS	8,365.20	11,000.00	9,032.00	11,000.00
01-400-410-327	RADIO MAINTENANCE	150.00	500.00	209.00	500.00
01-400-410-330	TRANSPORTATION	4,490.53	4,300.00	4,000.00	4,300.00
01-400-410-340	ADVERTISING AND PRINTING	915.25	3,800.00	1,000.00	3,900.00
01-400-410-370	REPAIRS & MAINTENANCE	8,573.14	6,020.00	7,500.00	7,500.00
01-400-410-380	OUTSIDE VEHICLE REPAIRS	7,841.92	5,000.00	6,000.00	6,000.00
01-400-410-420	DUESSUBSCRIPTIONSMEMBERSHIPS	6,824.10	17,864.00	12,000.00	20,142.00
01-400-410-450	CONTRACTED SERVICES	20,924.33	68,422.00	66,000.00	52,927.00
01-400-410-460	EDUCATION	11,230.75	0.00	0.00	29,545.00
01-400-410-461	TRAINING SEMINARS	4,313.73	24,075.00	15,775.00	18,235.00
01-400-410-462	ACADEMY TRAINING	0.00	19,054.00	0.00	19,054.00
01-400-410-750	OFFICE EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
410	POLICE	1,859,176.78	2,172,616.00	2,095,677.00	2,138,547.00
411	FIRE				
01-400-411-530	CRCOG FIRE CONTRIBUTION	210,085.00	232,586.00	232,586.00	262,219.00
01-400-411-540	WARRIORS MARK FIRE CONT	2,500.00	2,500.00	2,500.00	2,500.00
01-400-411-541	PORT MATILDA FIRE CONTRIBUTION	2,500.00	2,500.00	2,500.00	2,500.00
01-400-411-750	CRCOG FIRE CAPITAL CONT	76,500.00	76,074.00	76,074.00	78,811.00
01-400-411-990	FOREIGN FIRE RELIEF	<u>151,707.56</u>	<u>151,708.00</u>	<u>143,903.00</u>	<u>143,903.00</u>
411	FIRE	443,292.56	465,368.00	457,563.00	489,933.00
412	AMBULANCE				
01-400-412-540	ALPHA AMBULANCE CONTRIBUTIONS	0.00	0.00	0.00	0.00
01-400-412-541	PORT MATILDA EMS CONTRIBUTIONS	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
412	AMBULANCE	0.00	500.00	500.00	500.00
413	CODE ENFORCEMENT				
01-400-413-364	SEWAGE ENFORCEMENT SERVICES	<u>220.00</u>	<u>350.00</u>	<u>500.00</u>	<u>500.00</u>
413	CODE ENFORCEMENT	220.00	350.00	500.00	500.00
414	PLANNING & ZONING				
01-400-414-110	PLANZONING DIRECTOR SALARY	66,741.02	74,888.00	52,500.00	71,190.00
01-400-414-112	ZONING ADMINISTRATOR SALARY	54,624.00	55,279.00	55,279.00	57,081.00
01-400-414-114	P & Z STAFF SALARIES	31,555.30	73,584.00	60,414.00	71,940.00
01-400-414-115	ORDINANCE ENFORCEMENT SALARY	15,292.13	16,403.00	16,403.00	16,575.00
01-400-414-191	UNIFORM EQUIPMENT PURCHASES	0.00	500.00	500.00	500.00
01-400-414-210	OFFICE SUPPLIES	502.61	850.00	500.00	850.00
01-400-414-240	GENERAL EXPENSE	196.17	400.00	225.00	400.00
01-400-414-310	PROFESSIONAL SERVICES	8,612.50	8,400.00	13,093.00	13,500.00
01-400-414-320	COMMUNICATIONS	436.80	420.00	561.00	600.00
01-400-414-330	TRANSPORTATION	0.00	50.00	50.00	50.00
01-400-414-340	ADVERTISING AND PRINTING	4,396.04	4,750.00	4,750.00	4,750.00
01-400-414-370	REPAIRS & MAINTENANCE	96.40	400.00	700.00	700.00
01-400-414-420	DUESSUBSCRIPTIONSMEMBERSHIPS	2,912.12	4,977.00	2,418.00	8,125.00
01-400-414-450	CONTRACTED SERVICES	337.15	300.00	300.00	300.00
01-400-414-460	EDUCATION	0.00	0.00	0.00	0.00
01-400-414-461	TRAINING SEMINARS	120.00	0.00	0.00	800.00
01-400-414-530	CRCOG - CR PLANNING AGENCY	70,940.00	75,462.00	75,462.00	76,601.00
01-400-414-531	CRCOG - METRO PLANNING ORG	35,488.00	29,677.00	29,677.00	30,645.00
01-400-414-750	OFFICE EQUIPMENT MAINTENANCE	<u>0.00</u>	<u>1,000.00</u>	<u>755.00</u>	<u>500.00</u>
414	PLANNING & ZONING	292,250.24	347,340.00	313,587.00	355,107.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
415	EMERGENCY MANAGEMENT				
01-400-415-530	CRCOG EMS CONTRIBUTION	30,476.00	30,172.00	30,172.00	29,505.00
01-400-415-531	CRCOG - EMS CONTINGENCY	<u>2,651.00</u>	<u>0.00</u>	<u>0.00</u>	<u>436.00</u>
415	EMERGENCY MANAGEMENT	33,127.00	30,172.00	30,172.00	29,941.00
421	HEALTH & WELFARE				
01-400-421-318	HEALTH OFFICER SERVICES	5,426.82	6,000.00	5,000.00	5,000.00
01-400-421-540	CENTRE CO HOME HEALTH CONTR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
421	HEALTH & WELFARE	5,426.82	6,000.00	5,000.00	5,000.00
426	RECYCLING				
01-400-426-368	RECYCLING - LEAVES & GRASS	<u>33,005.00</u>	<u>35,000.00</u>	<u>35,000.00</u>	<u>33,005.00</u>
426	RECYCLING	33,005.00	35,000.00	35,000.00	33,005.00
427	SOLID WASTE REMOVAL				
01-400-427-364	ON-LOT SEWAGE MANAGEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
427	SOLID WASTE REMOVAL	0.00	0.00	0.00	0.00
430	PUBLIC WORKS ADMINISTRATION				
01-400-430-191	UNIFORM SERVICE	4,900.28	4,800.00	4,800.00	5,700.00
01-400-430-210	OFFICE SUPPLIES	98.90	0.00	0.00	0.00
01-400-430-231	GASOLINE	13,098.24	12,000.00	12,000.00	12,400.00
01-400-430-232	DIESEL FUEL	32,179.16	40,200.00	57,169.00	37,200.00
01-400-430-234	OIL LUBRICANTS FLUIDS	5,276.22	5,000.00	5,800.00	5,800.00
01-400-430-238	CLOTHING ALLOWANCE	4,522.41	5,500.00	5,500.00	7,000.00
01-400-430-240	GENERAL EXPENSE	19,682.22	20,000.00	20,000.00	20,000.00
01-400-430-260	SMALL TOOLS AND EQUIPMENT	3,704.39	6,600.00	6,600.00	4,900.00
01-400-430-320	COMMUNICATIONS	1,162.22	2,000.00	2,000.00	4,240.00
01-400-430-327	RADIO MAINTENANCE	0.00	1,000.00	500.00	1,000.00
01-400-430-330	TRANSPORTATION	0.00	0.00	0.00	0.00
01-400-430-370	REPAIRS & MAINTENANCE	26.10	0.00	0.00	0.00
01-400-430-384	EQUIPMENT RENTALS	3,916.43	7,000.00	13,000.00	12,000.00
01-400-430-420	DUES SUBSCRIPTIONS MEMBERSHIPS	2,751.81	3,385.00	3,300.00	3,385.00
01-400-430-450	FUEL TESTING REGISTRATION	0.00	100.00	100.00	100.00
01-400-430-750	OFFICE EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
430	PUBLIC WORKS ADMINISTRATION	91,318.38	107,585.00	130,769.00	113,725.00
432	WINTER MAINTENANCE				
01-400-432-222	CHEMICAL AND SUPPLIES	87,486.66	75,972.00	77,441.00	90,100.00
01-400-432-240	GENERAL EXPENSE	2,623.75	4,000.00	4,725.00	4,000.00
01-400-432-450	CONTRACTED SNOW REMOVAL	<u>1,602.50</u>	<u>0.00</u>	<u>7,500.00</u>	<u>11,000.00</u>
432	WINTER MAINTENANCE	91,712.91	79,972.00	89,666.00	105,100.00
433	TRAFFIC CONTROL DEVICES				
01-400-433-245	STREET SIGNS AND SUPPLIES	16,519.77	18,000.00	15,000.00	16,000.00
01-400-433-361	TRAFFIC SIGNAL CHARGES	7,979.07	8,200.00	9,600.00	9,600.00
01-400-433-372	TRAFFIC SIGNAL REPAIRS	12,750.61	9,650.00	9,000.00	9,000.00
01-400-433-610	HIGHWAY LINE PAINTING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
433	TRAFFIC CONTROL DEVICES	37,249.45	35,850.00	33,600.00	34,600.00
437	TOOLS & EQUIPMENT MAINTENANCE				

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
01-400-437-114	MECHANICS SALARY	54,945.12	55,604.00	55,604.00	56,549.00
01-400-437-180	MECHANIC OVERTIME	118.90	700.00	1,000.00	1,000.00
01-400-437-240	GENERAL EXPENSE	3,816.40	4,100.00	5,300.00	4,100.00
01-400-437-250	REPAIRS & MAINTENANCE	62,931.22	60,000.00	50,000.00	50,000.00
01-400-437-370	OUTSIDE REPAIRS	<u>6,450.96</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>8,000.00</u>
437	TOOLS & EQUIPMENT MAINTENANCE	128,262.60	128,404.00	119,904.00	119,649.00
438	ROAD & BRIDGE MAINTENANCE				
01-400-438-112	ROAD SUPERINTENDENT SALARIES	65,383.92	66,169.00	66,169.00	68,107.00
01-400-438-114	ROAD CREW SALARIES	383,017.72	405,965.00	405,965.00	470,953.00
01-400-438-115	PART-TIME HELP WAGES	36,320.25	61,995.00	50,000.00	63,380.00
01-400-438-180	ROAD CREW OVERTIME	23,884.58	41,199.00	35,000.00	47,950.00
01-400-438-245	MATERIALSSUPPLIES (NON-LF)	<u>6,852.08</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>6,000.00</u>
438	ROAD & BRIDGE MAINTENANCE	515,458.55	581,328.00	563,134.00	656,390.00
447	TRANSIT SYSTEM				
01-400-447-530	CATA-TRANSPORTATION	<u>97,348.00</u>	<u>101,383.00</u>	<u>101,383.00</u>	<u>113,946.00</u>
447	TRANSIT SYSTEM	97,348.00	101,383.00	101,383.00	113,946.00
452	PARTICIPANT RECREATION				
01-400-452-530	CRCOG - PARKS & RECREATION	403,120.00	365,931.00	365,931.00	369,414.00
01-400-452-531	CRCOG- REGION AQUATICS CONTR	0.00	0.00	0.00	0.00
01-400-452-532	CRCOG - REGION POOLS CAPITAL	96,257.00	98,791.00	98,791.00	127,830.00
01-400-452-533	CRCOG - NATURE CENTRE	14,014.00	14,350.00	14,350.00	17,471.00
01-400-452-534	CRCOG - PARKSREC CAPITAL CONT	45,754.00	51,004.00	51,004.00	50,986.00
01-400-452-535	CRCOG - REGION PARKS CAPITAL	0.00	0.00	0.00	0.00
01-400-452-540	MILLBROOK MARSH CAPITAL CONT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
452	PARTICIPANT RECREATION	559,145.00	530,076.00	530,076.00	565,701.00
453	SPECTATOR RECREATION				
01-400-453-540	SPECTATOR RECREATION	<u>3,510.00</u>	<u>2,500.00</u>	<u>2,100.00</u>	<u>3,150.00</u>
453	SPECTATOR RECREATION	3,510.00	2,500.00	2,100.00	3,150.00
454	PARKS				
01-400-454-220	TWP PARK OPERATING EXPENSES	78.95	700.00	700.00	700.00
01-400-454-372	PARKS MINOR IMPROVEMENTS	0.00	0.00	0.00	0.00
01-400-454-720	TWP PARKS PLAYGROUND EQUIP	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
454	PARKS	78.95	700.00	700.00	700.00
455	SHADE TREES				
01-400-455-372	STREET TREES - NEW	0.00	0.00	0.00	0.00
01-400-455-375	STREET TREE REPLACEMENTS	48,575.50	50,000.00	66,495.00	50,000.00
01-400-455-450	CONTRACTED SERVICES	<u>23,527.60</u>	<u>45,000.00</u>	<u>32,000.00</u>	<u>42,000.00</u>
455	SHADE TREES	72,103.10	95,000.00	98,495.00	92,000.00
456	LIBRARIES				
01-400-456-530	CRCOG - SCHLOW LIBRARY	<u>339,096.00</u>	<u>369,835.00</u>	<u>365,325.00</u>	<u>378,112.00</u>
456	LIBRARIES	339,096.00	369,835.00	365,325.00	378,112.00
458	SENIOR CITIZENS				

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
01-400-458-530	CRCOG - SENIOR CENTER	12,831.00	16,383.00	16,383.00	14,534.00
01-400-458-540	FERGUSON SENIOR CITIZENS	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
458	SENIOR CITIZENS	13,331.00	16,883.00	16,883.00	15,034.00
461	NATURAL RESOURCE CONSERVATION				
01-400-461-540	SPRING CRK WTRSHD COMMISSION	575.00	575.00	575.00	575.00
01-400-461-541	SPRING CREEK MONITORING	<u>4,840.00</u>	<u>5,000.00</u>	<u>4,840.00</u>	<u>5,000.00</u>
461	NATURAL RESOURCE CONSERVATION	5,415.00	5,575.00	5,415.00	5,575.00
463	COMMUNITY DEVELOPMENT				
01-400-463-540	ECONOMIC DEVELOPMENT CONTRIBUT	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>
463	COMMUNITY DEVELOPMENT	25,000.00	25,000.00	25,000.00	25,000.00
472	DEBT SERVICE INTEREST				
01-400-472-390	INTEREST ON ESCROW DEPOSITS	<u>2,232.93</u>	<u>1,750.00</u>	<u>4,500.00</u>	<u>1,750.00</u>
472	DEBT SERVICE INTEREST	2,232.93	1,750.00	4,500.00	1,750.00
481	PAYROLL TAXES				
01-400-481-192	EMPLOYER SOCIAL SECURITY	237,108.17	260,424.00	260,424.00	277,518.00
01-400-481-194	UNEMPLOYMENT COMPENSATION	<u>9,595.31</u>	<u>10,415.00</u>	<u>10,415.00</u>	<u>11,793.00</u>
481	PAYROLL TAXES	246,703.48	270,839.00	270,839.00	289,311.00
483	PENSIONS				
01-400-483-197	NON UNIFORM PENSION EXPENSE	<u>404,915.01</u>	<u>362,059.00</u>	<u>366,458.00</u>	<u>427,745.00</u>
483	PENSIONS	404,915.01	362,059.00	366,458.00	427,745.00
486	PROPERTY INSURANCE				
01-400-486-350	INSURANCE CLAIM EXPENSES	3,622.92	0.00	11,500.00	0.00
01-400-486-351	PROPERTY INSURANCE	26,644.37	45,748.00	45,748.00	47,120.00
01-400-486-352	POLICE LIABILITY INSURANCE	16,857.42	37,752.00	37,752.00	38,885.00
01-400-486-353	PUBLIC OFFICIALS INSURANCE	10,122.13	18,623.00	18,623.00	19,182.00
01-400-486-354	WORKERS COMPENSATION	136,764.28	181,495.00	181,495.00	222,668.00
01-400-486-355	VEHICLE INSURANCE	8,563.80	14,828.00	15,500.00	15,965.00
01-400-486-356	CRIME INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>
486	PROPERTY INSURANCE	202,574.92	298,446.00	311,118.00	344,320.00
487	HEALTH INSURANCE				
01-400-487-187	HEALTH INSURANCE WAIVERS	19,770.00	38,960.00	38,960.00	35,117.00
01-400-487-195	VISION INSURANCE	7,880.00	7,740.00	7,740.00	13,097.00
01-400-487-196	HEALTH INSURANCE	600,150.48	598,416.00	598,416.00	698,782.00
01-400-487-197	HEALTH SAVINGS ACCOUNT	5,000.00	5,000.00	6,000.00	5,500.00
01-400-487-198	DENTAL INSURANCE	39,955.00	38,511.00	38,511.00	39,677.00
01-400-487-199	LIFE INSURANCE	6,713.84	8,141.00	8,141.00	7,296.00
01-400-487-200	DISABILITY INSURANCE	7,771.84	7,346.00	7,346.00	7,762.00
01-400-487-300	EMPLOYEE WELLNESS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
487	HEALTH INSURANCE	687,241.16	704,114.00	705,114.00	807,231.00
489	MISCELLANEOUS EXPENSE				
01-400-489-112	SALARIES & WAGES MERIT	3,797.12	28,124.00	24,812.00	30,629.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
	INCREAS				
01-400-489-113	SALARIES & WAGES MARKET ADJ	0.00	0.00	0.00	16,490.00
01-400-489-117	SALARIESWAGES DEFERRED COMP	18,100.08	18,944.00	18,785.00	18,404.00
01-400-489-160	EMPLOYEE SERVICE AWARDS	0.00	0.00	700.00	500.00
01-400-489-300	UNCOMMITTED EXPENSE RESERVE	<u>6,567.60</u>	<u>26,000.00</u>	<u>8,000.00</u>	<u>25,000.00</u>
489	MISCELLANEOUS EXPENSE	28,464.80	73,068.00	52,297.00	91,023.00
491	REFUND OF PRIOR YR'S REVENUE				
01-400-491-000	REAL ESTATE TAX REVENUE	0.00	0.00	0.00	0.00
01-400-491-430	MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
491	REFUND OF PRIOR YR'S REVENUE	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT				
01-400-492-002	TRANSFER TO STREET LIGHT FUND	1,964.30	0.00	0.00	0.00
01-400-492-003	TRANSFER TO HYDRANT FUND	3,993.81	0.00	0.00	0.00
01-400-492-016	TRANSFER TO GOA FUND	558,640.75	560,000.00	560,000.00	560,000.00
01-400-492-019	TRANSFER TO AG PRES FUND	0.00	30,000.00	30,000.00	25,000.00
01-400-492-030	TRANSFER TO CAP RES FUND	1,501,029.95	500,000.00	500,000.00	500,000.00
01-400-492-031	TRANSFER TO RCRP FUND	35,000.00	0.00	0.00	0.00
01-400-492-032	TRANSFER TO TIF FUND	1,856,264.03	1,373,531.00	1,593,113.48	1,373,567.00
01-400-492-033	TRANSFER TO AG PRESERVATION	0.00	0.00	0.00	0.00
01-400-492-034	TRANSFER TO PARK IMP FUND	0.00	0.00	0.00	0.00
01-400-492-035	TRANSFER TO LIQUID FUELS FUND	934.80	0.00	0.00	0.00
01-400-492-060	TRANSFER TO POLICE PENSION FUN	0.00	0.00	0.00	0.00
01-400-492-065	TRANSFER TO NON-UNIF FUND	0.00	0.00	0.00	0.00
01-400-492-093	TRANSFER TO TUDEK TRUST FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
492	INTERFUND TRANSFERS OUT	3,957,827.64	2,463,531.00	2,683,113.48	2,458,567.00
01	GENERAL FUND	-416,318.12	-501,536.00	-175,195.48	-569,249.00

General Ledger

2015 Budget

Report_Detailed



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 Period 01 - 15
 Fiscal Year 2015

ACCT

NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		11,021,308.15	10,149,715.00	10,560,195.00	10,553,734.00
<i>Expense Total</i>		11,437,626.27	10,651,251.00	10,735,390.48	11,122,983.00
<i>Grand Total</i>		<u>-416,318.12</u>	<u>-501,536.00</u>	<u>-175,195.48</u>	<u>-569,249.00</u>

GENERAL FUNDS

FUND 1 - GENERAL OPERATING FUND

REVENUE

301 REAL ESTATE TAXES

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

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

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

Market View for State College

Average Listing Price

\$351,746

for week ending
Sep 24

↑ **+\$15,601**
+4.6%
W-O-W

Median Sales Price

\$240,000

Jun '14 - Sep '14

↓ **\$2,000**
-0.8%
y-o-y

Home Standings

299 Homes for Sale

2 Open Homes

402 Recently Sold

6 Foreclosures

Market Trends for State College



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

[More State College Market Trends](#)

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

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

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

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

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

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

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

310 LOCAL ENABLING TAXES

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

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

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

:

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

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

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

			2014	
310.051 Local Services Tax (\$47 per person)	2013 Actual	2014 Budget	Projected	2015 Budget
	\$329,354	\$310,000	\$300,000	\$310,000

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

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

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

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

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

321 BUSINESS LICENSES & PERMITS

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

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

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

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

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

321.080 Comcast Cable Franchise Fee	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$216,990	\$220,000	\$232,000	\$235,000

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

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

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

322 NON-BUSINESS LICENSES & PERMITS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

331 FINES

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

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

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

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

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

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

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

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

341 INTEREST

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

341.000	JSSB Bank Interest	\$20,000
341.010	JSSB Earned Income Tax Account Interest	\$50
341.020	JSSB Real Estate Tax Account Interest	\$1,450
341.100	Morgan Stanley Investment Account	\$10,000

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

342 RENTS & ROYALTIES

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

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

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

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

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

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

351 FEDERAL GRANTS

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

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

354 STATE GRANTS

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

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

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

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

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

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

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

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

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.070 DCNR Grant Revenues				
	\$662	\$0	\$14,000	\$0

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

355 STATE SHARED REVENUE

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

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

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

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

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

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

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

The State provides funding assistance for Township Foreign Fire Company annually. This funding is derived from a 2% tax on out-of-state insurance companies writing policies in PA. In accordance with DCED regulations, this funding needs to be deposited in the General Fund Revenue and then transferred to the appropriate Fire Company within 60 days of receipt. This funding is generally received in late September or early October and then transferred to the State College Fire Relief Association.

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

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

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

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

356 STATE PAYMENTS IN-LIEU

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

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

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

The Commonwealth has 2,553.5 acres of game lands within the Township. The Township receives an allocation of \$1.20 per acre as in-lieu-of-tax on State Game Lands (\$.40 cents from the Act of May

17, 1929 and \$.80 cents from Act 102 of 2006). However, the Township typically only receives 30% of the permitted amount.

357 LOCAL GOVERNMENT GRANTS

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

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

358 LOCAL GOVERNMENT SHARED PAYMENTS

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

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

359 LOCAL PAYMENTS IN-LIEU

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

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

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

361 GENERAL GOVERNMENT REVENUE

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

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

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

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

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

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

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

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

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

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

Description	2012	2013	2014 thru 9/30
New Homes	39	40	
Multi-Units	47	8	
Additions	50	43	
Other	224	226	
Total	360	317	

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

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

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

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

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

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

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

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

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

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

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

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

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

362 PUBLIC SAFETY REVENUE

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

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

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

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

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

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

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

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

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

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

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

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

363 PUBLIC WORKS REVENUE

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

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

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

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

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

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

365 HEALTH SERVICES

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

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

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

389 MISCELLANEOUS REVENUE

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

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

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

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

392 INTERFUND TRANSFERS IN

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

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

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

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

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

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

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

395 REFUNDS OF PRIORS YEARS EXPENDITURES

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

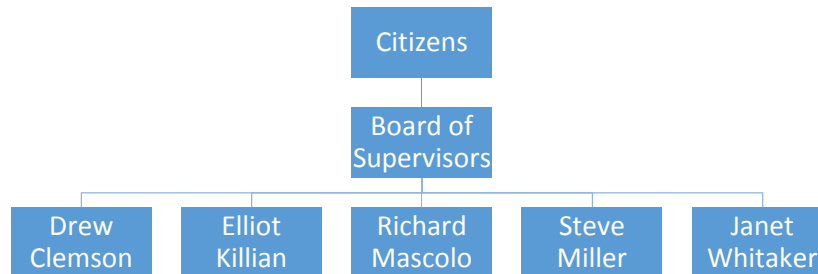
This line item provides for separate accounting of refunds of prior years' expenditures.

01 GENERAL FUND

EXPENDITURES

400 GENERAL GOVERNMENT

Elected Officials Organizational Chart



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

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

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

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

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

Since 2009, the Township has been a member of CNet, the local government channel that has recorded and broadcast the Board of Supervisors meetings. The Township has utilized CNET to advertise all of its Board and Planning Commission agendas, sponsored Spring Creek Watershed meetings, and used the bulletin board to announce open houses and Coffee and Conversation meetings. This appropriation will not provide for coverage of the Planning Commission meetings. A Board of Directors governs CNet with one representative from each of the funding partners. That Board develops a budget annually. Funding for CNet is based on a formula using broadcast events and bulletin board postings. The budget projects a 5% increase for 2015.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
400.330 Transportation				

\$0 \$500 \$500 \$500

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

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

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

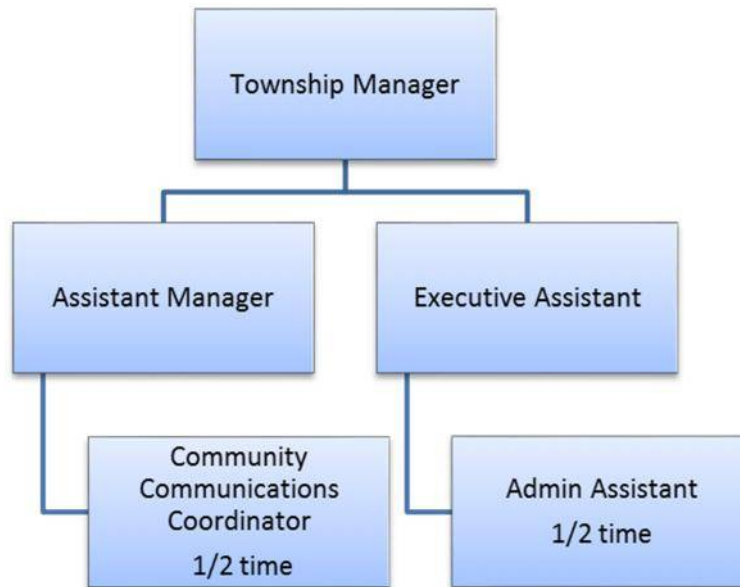
Board members that have attended the convention in the past, have found it to be valuable by increasing their understanding of their roles in local government, to learn about how other municipalities deal with similar problems, to receive updates on legislation that may affect municipal governments,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

From a membership standpoint, the PML acts as our municipal voice in both the State Legislature and in Congress. By doing so, it keeps us informed about current legislation and carries our concerns to the State and Federal Legislators by educating our fellow members, and through professional lobbyists. During this past year, the League continued to be very active advancing the Core Communities in Crisis initiatives that is focused on pension, collective bargaining and mandate reforms. New legislation has been introduced and legislative committee hearings have been held on Act 111 reform and pension reform. In addition to this very important aspect of the League, the League also provides programs designed that specifically address municipal concerns. The services include the Penn PRIME insurance, which provides worker's compensation insurance and all lines of liability insurance; U-Comp insurance that provides unemployment compensation insurance; PELRAS (Public Employer Labor Relations Advisory Service) providing training and discounted rates for high quality labor law firms; and training programs for elected and appointed officials. Included in this budget line item are seminars conducted by PML and may be helpful for Board members. This allocation consists of the following:

PELRAS Membership (Public Employer Labor Relations Advisory Service	\$500	LP3 (Local Piggyback Purchasing Program)	\$65
Home Rule Advocacy Network	\$100	PML Annual Convention June 23-26 Allentown, PA	\$3,760
Centre County Township Officials Association	\$250	PML (Pennsylvania Municipal League)	\$5,500
CBICC (Chamber of Business and Industry for Centre County) dues	\$200	Miscellaneous Training	\$500

401 EXECUTIVE

Administration Organizational Chart



Administrative Department Mission Statement

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

Administrative Department Goal Statement

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

In 2014, the staff provided a progress report on goals and objectives included in the Strategic Plan, coordinated the refinancing of the 2009 General Obligation Bond without extending the term and saving \$36,331 in interest, applied for two grants to complete streetscape improvements on West College Avenue, prepared for adoption an email and sponsorship policy, a total of 13 ordinances and 31 resolutions through October 31st, purchased and implemented a new VOIP phone system, administered the IT services contract, continued fund raising efforts and completion of the master plan for the State College Teener League Field and implemented a fee schedule analysis process to evaluate and modify fees charged for services. An update to the Salary and Wage Schedule has been completed during 2014. Staff continued to host four Coffee and Conversation events and two Homeowners Association meetings.

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

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

This line item reflects the salary of the Township Manager.

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

This line item reflects the salary of the Assistant Manager.

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

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

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

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

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

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

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

This account covers the costs related to communication lines, postage and overnight mail. Communication costs for all departments except for the Public Works and Police Departments are covered under this account. Twenty percent 20% of the operating cost of the phone system is assigned to the Administration department for 2015. The budget anticipates three traditional phone lines used to communicate with the traffic signals along Blue Course Drive/Atherton, Science Park Road/Pine Hall Road and a new line at Blue Course/Havershire Drive. The costs for optical fiber services for internet connections, the Township Manager and Assistant Manager's cell phone,

postage for routine mailing and the semi-annual newsletter as well as express mailings are included. This budget item also includes the costs associated with hosting the Township's web site with EvoGov.

State College Borough Internet/Ethernet via Comcast Internet line (this includes dedicated 30MB line	\$14,200	EvoGov- Web Site Hosting	\$1,500
20% of phone service/fax lines	\$1,560	Traffic Signal Master Controller (4) Phone Lines@\$18.75/line/mo.	\$900
Long Distance	\$840	Verizon Wireless	\$840
Newsletter Mailing	\$5,200	US Postal Service Routine Postage	\$9,000
Federal Express	\$250	Two new phone licenses for Arborist and the Community Planner	\$220

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

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

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

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

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

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
401.350 Bonding				

\$500

\$600

\$500

\$500

The bond for the Township Manager/Secretary/Treasurer is paid for pursuant to the Home Rule Charter and the Administrative Code. The bond is set in an amount of 5% of the Township's annual budget. This bond is quoted out to insurance companies typically on a three-year basis and it is anticipated that the Treasurer's bond will cost approximately \$500. An employee's blanket bond will be included in our general liability coverage.

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

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

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

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

Memberships, conferences and subscriptions are outlined as follows:

Membership APMM (Association for PA Municipal Management) 2	\$330	Subscriptions (Governing, Pennsylvanian & PA Township News)	\$100
Conference APMM (May 19-21, 2015 Long Branch, NJ –joint conference with NJMA) Asst. Mgr. only	\$1,025	PELRAS (Three attendees - State College, PA; March 18- 20, 2015)	\$525

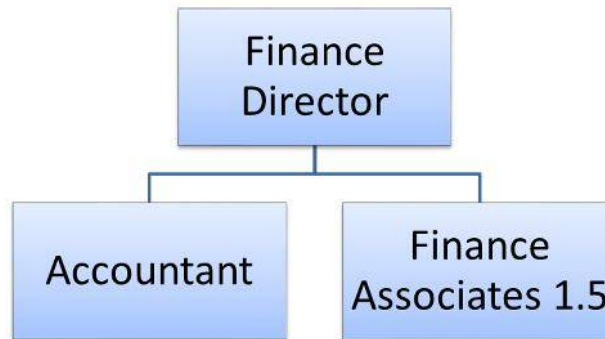
Membership ICMA - 2	\$1,400	ICMA Conference (Seattle, Wash. September 27-30, 2015)	\$2,700
APMM Executive Development Conference (February 6-7, Omni Bedford Springs Hotel)	\$600	Training Seminars	\$300
PML Conference (June 23-26, Allentown, PA)	\$920	Tyler Technologies Conference (Atlanta, Georgia May 3-6, 2015)	\$2,275

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

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

402 FINANCE DEPARTMENT

Finance Department Organizational Chart



Finance Department Mission Statement

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

The Finance Department Budget Message

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

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

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

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

Accomplishments for 2014 include:

1. Collected the Township and School District Real Estate Taxes and residual Earned Income Taxes
2. Prepared billing and collected Township revenues; made payments to vendors and employees for services rendered including increased use of electronic vendor billing, vendor payments and receipts.
3. Transferred payroll from one vendor to another providing improved reporting to employees on pay stubs, increased use of electronic payments
4. Worked with staff, administration, police and vendor to implement the new PNC bank police pension program

5. Moved bank funds from PLGIT to Jersey Shore State Bank to improve investment returns from zero to .75% on all funds on deposit.
6. Managed fixed assets inventory for the Township, insurance and auditors.
7. Prepared property insurance and workers comp renewals.
8. Managed the computer room hardware and files. Worked with IT to maintain inventory.
9. Ordered new computer hardware and software for employees.
10. Worked with auditors to prepare the Comprehensive Annual Financial Report (CAFR) for the 2013 financial year.
11. Worked with staff through the Township annual audit, the workers comp audit, the liquid fuels audit and the school district audit of the Township.
12. Worked closely with Administration to upgrade the current phone system to a Voice Over Internet Protocol, a current technology. The vendor or dealer did not support the previous system, and parts were not available.
13. Implemented a completely new accounting system, revising processes, improving reporting, access, and understanding by staff. Created report formats for staff to ease department reporting needs.
14. Prepared financial reports for the staff and Board of Supervisors.
15. Reported to the Board and public on quarterly financial results.
16. Prepared the monthly Treasurers report.
17. Prepared the Capital Improvement Plan.
18. Prepared the Annual Operating Budget.
19. Worked with Administration and the Board on the Strategic Plan.
20. Staff attended the meetings of the Finance Directors, the CRCOG Finance Committee, the Board of Supervisors and the Safety Committee.

Goals for 2015 include

1. Prepare billing and collect revenues and make payments to vendors and employees for services rendered
2. Process payroll and investigate possible implementation of human resources components with the payroll vendor to reduce duplication of work and improve information coordination.
3. Investigate possible change to biweekly payroll and align payroll dates to allow better management of time reporting.
4. Work with Auditors to prepare the Comprehensive Annual Financial Report (CAFR) for the 2014 financial year.
5. Continue to work with staff to implement and train users on the Springbrook Accounting Software.
6. Phase out the IBM system by end of 1st quarter.
7. Work with administration and vendors to manage information technology.
8. Attend the meetings of the Finance Directors, the CRCOG Finance Committee, the Safety Committee and the Board of Supervisors.
9. Collect Township and School Real Estate Taxes
10. Order computer systems hardware and software; manage the computer room hardware and files.
11. Work with IT to maintain computer inventory.

12. Manage fixed assets inventory for the Township, insurance and auditors. Audit the fixed assets and upload photos into the Springbrook program.
13. Work with staff through the Township annual audit, the workers comp audit, the liquid fuels audit and the school district audit of the Township.
14. Prepare financial reports for the staff and Board of Supervisors.
15. Report to the board and public on the quarterly financial results of the Township
16. Prepare the monthly Treasurers report
17. Prepare property insurance and workers comp renewals
18. Prepare the Capital Improvement Plan.
19. Prepare the Annual Operating Budget. Submit budget to GFOA for award.
20. Work with Administration and the Board on the Strategic Plan...

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NAME	ORGANIZATION	DESCRIPTION	AMOUNT
Finance Director/ Accountant	GFOA (Government Finance Officers Association)	Annual Membership	\$250
Finance Director	PICPA (Pennsylvania Institute of Certified Public Accountants)	Annual Membership	\$265

Accountant	Aspen Publishers guide to payroll	Annual Subscription	\$275
TBD	Springbrook	Annual Training	\$1,200
Finance Director/ Accountant	Miscellaneous	Professional Publications	\$500
Finance Associate/ Accountant	Various	Seminars (32 hours)	\$600

403 TAX OFFICE

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

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

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

This line item provides for salaries of one Finance Associate.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

404 LEGAL SERVICES

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

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

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

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

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

This line item represents legal expenses for the consortium.

406 CENTRE REGION COUNCIL OF GOVERNMENTS-ADMINISTRATION (CRCOG)
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	2013 Actual	2014 Budget	2014 Projected	2015 Budget
406.530 CRCOG Administration				
	\$92,496	\$104,566	\$104,566	\$104,555

This represents the Township's share of funding for the Centre Region COG Administration. For further details, please refer to the 2015 COG Budget.

Year	COG Formula	Amount
2015	26.34%	\$104,555
2014	26.34%	\$104,566
2013	26.51%	\$92,496
2012	27.97%	\$83,569
2011	28.047%	\$89,182
2010	27.59%	\$84,086

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
406.532 CRCOG Building Capital				
	\$4,815	\$4,871	\$4,871	\$4,871

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2015 COG Budget.

Year	COG Formula	Amount
2015	26.34%	\$4,871
2014	26.34%	\$4,871
2013	26.51%	\$4,815
2012	27.97%	\$4,746
2011	28.047%	\$4,663
2010	27.59%	\$4,519

407 INFORMATION TECHNOLOGY

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

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

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

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

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

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

Beginning in 2014, the Township has contracted (2 year) with a new service provider, Hinton and Associates (2014=\$3,865 per month). Hinton will be the liaison for the Township network, software, hardware and connections issues. The majority of the help desk service work will be done remotely. Hinton will be onsite monthly or as needed at no extra charge. Services include setting up new desktops and laptops as well as IT strategic planning and budget preparation assistance. New servers, switches, network software installation are additional charges. \$300 per setup is included in the budget for 10 units

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

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

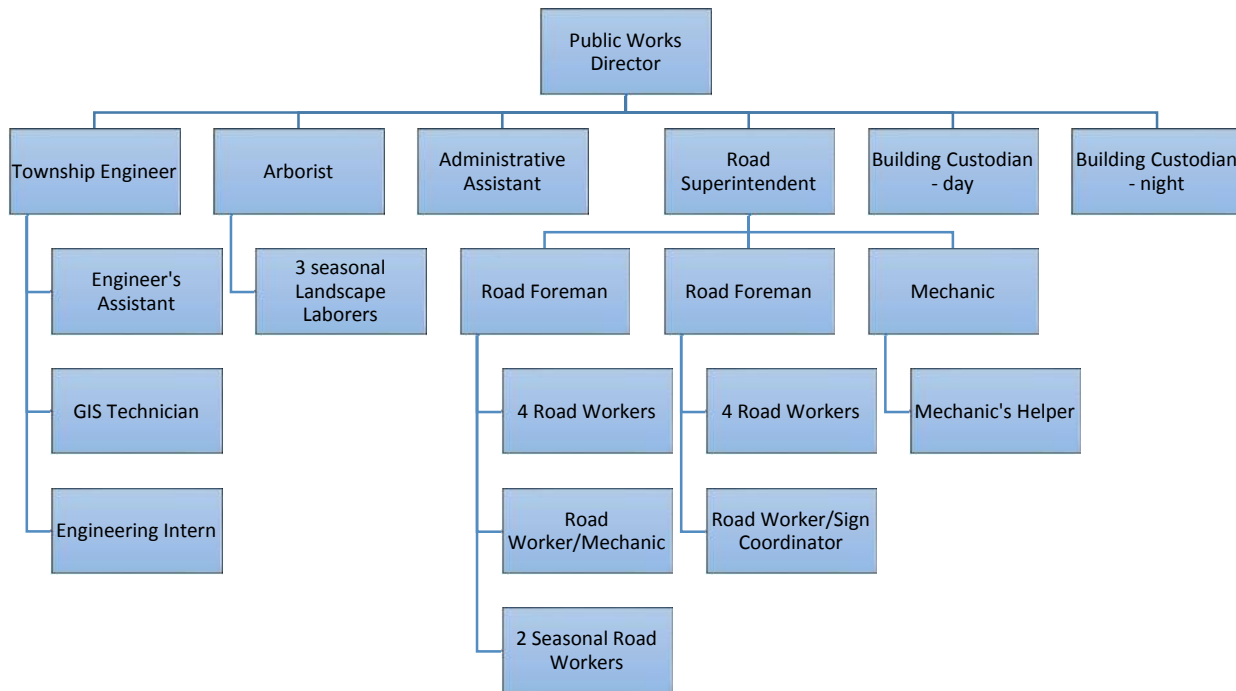
407.750 Replacement Equipment	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$15,500	\$15,500	\$15,500

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

NUMBER	NAME	TYPE	AGE	AMOUNT
New	Police Chief	Tablet	New	\$900
New	Arborist	Laptop w/docking	New	\$1,200
New	Assistant Planner	Laptop w/docking	New	\$1,200
5049	Mechanic	PC		\$1,000
5092	Accountant	PC		\$1,000
5056	PZ Intern	PC		\$1,000
5058	Executive Administrative Assistant	PC		\$1,000
5101	Township Supervisor	Laptop		\$1,200
5062	Custodian	PC		\$1,000
5060	Engineering	Combined with 5067		\$0
5067	Public Works Director	Laptop		\$1,200
	Various	Printers		\$500

408 PUBLIC WORKS-ENGINEERING

Public Works Organizational Chart



Public Works Mission Statement

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

Public Works Goal Statement (Engineering Section)

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

- preparing engineering documents and drawings for capital construction projects,
- preparing requests for quotations and bids for maintenance projects and equipment purchases,
- evaluating and documenting the classification and condition of 92 miles of roadway,
- proper maintenance and inspection of 22 signalized intersections plus one set of school zone flashers
- managing engineering consultant agreements,

- administering a highway occupancy program and issuing permits,
- Issuing driveway permits,
- responding to and marking Pa One Calls,
- issuing work orders to and coordinating with the maintenance section,
- asset management including signs, storm water facilities, sidewalks, roads utilizing Cartegraph software,
- maintaining various public works GIS databases and preparing drawings,
- oversight of engineering reviews of development plans,
- construction inspection and oversight,
- managing the NPDES Phase II storm water program including public education, illicit discharge detection and system mapping and inspection,
- responding to questions and needs of the residents, Township staff and Board, and contractors and engineers,
- Maintaining Township road construction standard drawings

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Goals and Planned Projects for 2015

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

- Design, survey, bid, administer construction, and inspect the following planned public works road projects:
- Rosemont Drive Culvert Replacement and Selders Circle Culvert Replacement,
- Circleville Road from East Park Hills Avenue to Blue Course Drive,
- Bike path and Parking Lot Repairs and Sealcoating,
- Wyoming Avenue repairs and paving,
- Wyandotte Lane repairs and paving,
- Delaware Road repairs and paving,
- Kansa Avenue drainage improvements and road repairs and paving,
- Suburban Avenue storm drain replacement, road repairs and paving,
- Park Lane road repairs and paving,
- Valley Vista/Bachman Lane intersection improvements – Study and Design only in 2015,
- Prepare contracts for any material and equipment purchases,

- Prepare separate contracts for street tree pruning and street tree planting,
- Administer the pavement markings contract including piggybacking by other municipalities,
- Administer the pavement preservation contract including piggybacking by other municipalities,
- Design and administer park capital improvement projects including Westfield/Hillside Park,
- Inspect and document the condition of 92 miles of roadway.
- Continue to utilize Cartegraph mobile to conduct condition assessments and inventory assets such as signs, storm water inlets and sidewalks.
- Finalize a traffic calming policy.
- Update road construction standard drawings.
- Complete engineering traffic studies, collect traffic volume and speed data as needed.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

No funding is requested for this item in 2015.

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

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

409 GENERAL GOVERNMENT BUILDINGS

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

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

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

This line item covers any required overtime.

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

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

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

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

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

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

Refuse & Recycle Carson \$110/mo. x 12 mo.	\$1,400	Central Station Monitoring (fire protection, sewer pump station) and Door Access System Support	\$500
Pest Control	\$900	Carpet cleaning (twice per year, \$1,115 x 2) - Nittany Chem-Dry	\$2,230

HVAC Inspections and Maintenance repairs Allied Mechanical and Electrical (\$2,550 + \$5,000)	\$7,550	Inspect Simplex Grinnell Fire Alarm Panel, detectors, heat detectors, duct detectors, pull stations, quarterly and semi-annual inspections of the wet system and annual inspection of the anti-freeze system - Simplex Grinnell	\$1,838
Document Control (shredding) Knisely	\$225	Backflow Prevention Inspection Allied Mechanical and Electrical	\$850
Lawn Fertilization and Weed Control	\$1,500	Emergency Generator & ASCO transfer switch Service - CAT	\$926
Roof Inspections Marcon	\$450	Halon System Inspection (fire suppression) - Kistler O'Brien	\$620
Fire extinguisher inspections & refills Swartz	\$1,125	Locksmith services, replacing through wall units, sewage pump service and repair and replacements, roof repairs, parking lot light repairs, other building repairs.	\$12,886

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

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

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

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

The Township has 28,732 square feet of heated enclosed buildings. Most of the buildings are highly insulated and efficient. This helps reduce the cost of heating especially during extreme cold winters such as 2013/2014. The total natural gas cost is expected to remain stable for 2015. This budget estimates the average cost of gas at 25.0 cents per square foot, no change from prior year.

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

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

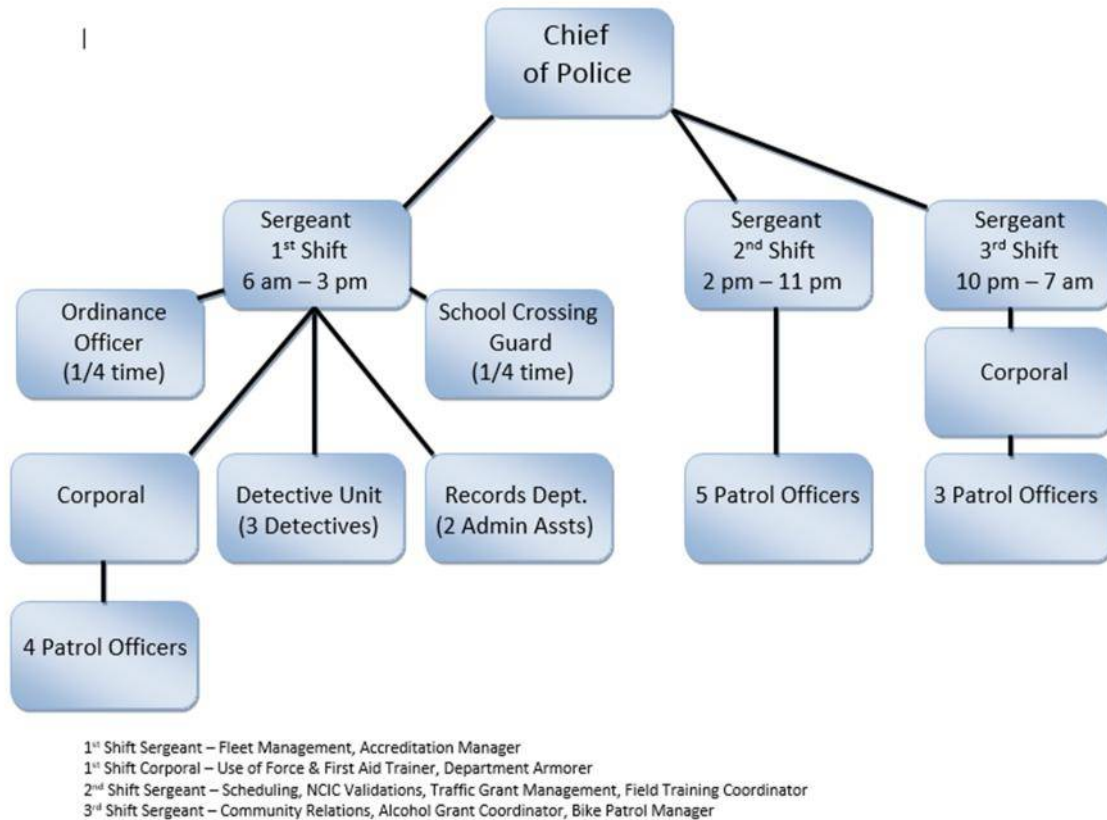
The Township has water service to several buildings on the premises serviced by the State College Borough Water Authority.

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

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

410 PUBLIC SAFETY

Police Department Organizational Chart



Police Department Mission Statement

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

Police Department Goal Statement

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

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

- During the last twelve months, responded to 4,862 calls for service, a 2% increase over the previous period. Serious crime is down 15% and all other crime is down 3%. This maintains our status as one of the nation's safest communities.

- Officers made over 3,418 traffic stops, 321 criminal arrests, and over 480 court appearances. Studies show high numbers of traffic stops help keep crime down as most criminal offenders travel to and from their criminal activities in vehicles.
- Our two certified motor carrier inspectors conducted 180 truck inspections, helping to keep our roadways safe for travel.
- 130 background checks were completed.
- The Drug Detective conducted or participated in over 53 Drug Task Force buy/bust/search warrant incidents in addition to other casework. Trials are scheduled on several mid-level dealers who resided or conducted business in the Township. (In accordance with Strategic Plan Goal 2.0 to maintain staffing and expertise in keeping with demands of the growing population, and 8.0 Enhance and continue regional programs that positively impact quality and cost of service delivery).
- Processed over 800 items of evidence or property that were recovered, found, seized or kept for safekeeping.
- Several major incidents were investigated: two involving deaths from heroin, the bomb found in a parked car in a local neighborhood, the rape of a woman by her boyfriend after an argument, the intoxicated gunman barricaded in his family home, members of a criminal ring from NY passing fraudulent checks at local businesses, the desecration of multiple headstones in Pine Hall Cemetery, the suicides by two senior age brothers and long-time area residents ten days apart, and the seizure of pounds of crack cocaine after a traffic stop. Considerable investigative time has and continues to be spent on the disappearance of Jennifer Shadle, but her whereabouts remain unknown.
- Officers responded to 90 serious crashes, four of which involved critical injuries and substantial investigation weeks apart. Investigations were led by our certified crash reconstructionists with computerized diagramming assistance from the engineering assistant in Public Works. (In accordance with Strategic Plan Goal 2.0 to maintain expertise in keeping with demands).
- Officers also responded to 352 calls involving persons in emotional or mental health crises, utilizing the tenets of the Crisis Intervention Team training. 67 referrals were made to mental health services, 16 to Children & Youth Services and 7 to the Agency on Aging. Additionally, Department personnel presented at our local trainings as well as at the National Conference, and assisted in the production of a training video. Members are also assisting Blair and Mifflin Counties with their initiatives as per grant funding requirements.
- Officers participated in community events such as the Special Olympics Torch Run, Law Day, the Annual Bike Rodeo, TRIAD Citizen's Police Academy, Prescription Take Back Days and conducted many ridealongs, student interviews and station tours. One student interned. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery & Objective 3.4 - Implement initiatives that connect young residents (ages 18-35) to local government and help retain recent graduates in the Township and Centre Region.
- Crisis negotiation team members have been increased by one to assure we have sufficient responders. The tactical, containment and negotiation teams responded to a few call outs this past year. (In accordance with Strategic Plan Goal 2.0 to maintain expertise in keeping with demands & 8.0 Enhance and continue, regional programs that positively impact quality and cost of service delivery).
- Assisted with updates to the Township's Continuity of Operations Plan (COOP) in the event of an emergency that would affect township facilities. Conducted drills, training and assessed response to specific scenarios. (Strategic Plan Objective 9.2: Complete, test and modify the Township's Continuity of Operations Plan (COOP)).
- The Chief served as Chair of the PA Chiefs of Police Association's Legislative Committee, helping to bring to the forefront issues of our area and insure police perspective was considered in certain legislative initiatives.
- Two patrol vehicles were converted to the CNG fleet to save fuel dollars and help preserve our environment.

- Substantial progress was made on completion of the policies and proofs of compliance as well as infrastructure and equipment upgrades necessary for Accreditation (Strategic Plan Goal 7.0). Began entry of data into a web based management system.
- Identified vendor, installed new recording system in interview rooms and supervised the installation of building security camera upgrades.
- In conjunction with Public Works/Engineering, assisted in drafting the Traffic Calming Policy (Strategic Plan Objective 4.2; Identify and implement strategies to mitigate vehicle speeding, particularly in high-density residential developments.)
- Instituted a police safety committee to address officer safety awareness and issues.
- Provided support of the new Child Advocacy Center by Board membership (Chief) and Multi-Disciplinary Investigative Team membership (Detective). (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Continued support of Domestic Violence/Sexual Assault/Stalking by representation on Women's Resource Center Board (Chief) and County Task Force (Detective). Also instituted a new Lethality Assessment tool for use in Domestic Violence cases. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Increased officer presence in local public and private schools and continued cooperative work on all hazards security plans and drills. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Worked with Musser Gap Greenway Committee to address traffic and safety issues. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery & Objective 10.3 - Continue support of an interconnected, regional park network.)
- Completed the mobile computer upgrades to the Mobile Command Vehicle (Strategic Plan Goal 8.0 Enhance and continue regional programs that positively influence quality and cost of service delivery).
- Worked with Community Communications Coordinator to increase the number of timely articles for publication. Sergeant is guest on local radio station weekly talk show to discuss traffic and safety issues. (Strategic Plan Action Step 6.2.1: Provide Community Communications Coordinator with accurate and up-to-date information for timely distribution to residents.

2015 Initiatives

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

MOBILE COMMAND POST OPERATING EXPENDITURES

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

Fuel	\$500
Vehicle Maintenance	\$2,400
Cleaning	\$128
Vehicle Insurance	\$744
Mobile Computer Terminal Costs	\$3,090
Office Supplies	\$50
Consumables	\$100
Equipment Upgrades	\$100
Satellite Phone	\$750
IT services	\$1,360
Vehicle Storage	\$1,280
Total	\$10,502

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

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

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

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

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

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

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

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

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

Officers hired prior to 1/1/2000			Officers hired after 1/1/2000		
Employee	Date of Hire	Amount	Employee	Date of Hire	Amount
Sgt. Rob Glenn	04/02/1990	\$2,580	Off. Mike Lamb	11/19/2001	\$1,200

Sgt. Chris Albright	09/28/1992	\$2,381	Sgt. Ryan Hendrick	05/01/2001	\$1,200
Cpl. Tim Stringer	08/01/1995	\$1,988	Det. Josh Martin	10/18/2004	\$1,000
Off. Andrew J. Ettaro	07/01/1998	\$1,620	Off. Travis Park	12/05/2005	\$900
			Off. Kevin Laudenslager	01/30/2006	\$800
			Det. Jon Mayer	04/04/2006	\$800
			Cpl. Brian Rose	01/02/2007	\$700
			Off. Walter Embser	01/02/2007	\$700
			Off. Shawn Morrison	12/01/2007	\$700
			Off. Jeff White	07/01/2008	\$600
			Off. Bill Chambers	08/01/2008	\$600
			Det. Devon Moran	02/01/2009	\$500

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

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

OVERTIME			
DUI Enforcement (Grant)	\$9,000	Drive Safe (Grant)	\$3,000
BNI/Drug Task Force	\$6,000	STEP	\$8,000
Buckle Up (Grant)	\$4,500	Community Relations/Crime Prevention Programs	\$5,300
PSU (Football games & Ag Progress)	\$35,000	General	\$103,925

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

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

Outfit 1 officer (includes handgun & portable radio). Contingency or preparation for 2016 new hire to fit with academy training if needed.	\$8,500	Replacement shirts, pants, jackets, etc. (3 pieces (shirts/ trousers/jacket) per officer @ \$82/piece	\$5,166
Replacement batteries (for flashlights, cameras, etc.)	\$500	Replacement boots, gloves, belts, holders, handcuffs, insignia, etc.	\$2,500
Car or unit chargers for portable radios (COOP) 21 @ \$82 each	\$1,722	Photo ID Card system	\$2,500
2 Remington 1187P shotguns to complete the department's transition to make all lethal shotguns semi-automatic and all less lethal shotguns pump action in the patrol cars.	\$2,000	Replacement heads for all department handgun tactical lights.	\$1,700
Replace patrol vehicle flashlights with LED rechargeable (\$100 per flashlight x 9 vehicles+ 1 spare=\$1000)	\$1,000	Ballistic Vests (5 @ 1,000)	\$5,000
Backpacks for officers to carry riot gear 21 @ \$40 each	\$840	Unanticipated items	\$2,500

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Beginning in 2014, \$10,000 is budgeted for DNA testing at a private lab as recommended for budget inclusion by the county prosecutor. A private lab would only be utilized in special cases where the State funded (PSP) lab processing time of several months would be detrimental to the welfare of residents, as in cases of serial personal injury crime offenders, or where there is an otherwise urgent need for a quicker evidentiary turnaround time. This line item was not utilized in 2014 at time of writing.

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

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

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

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

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

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

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

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

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

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

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
410.370 Repairs & Maintenance	\$8,573	\$6,020	\$7,500	\$7,500

Description	Amount
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Kyocera 3050 B&W copier maintenance \$200/qtr. est. (contract 2069)	\$800
Taskalfa 3050CI Color copier lease (GE Capital \$356.03/mo)	\$4,272
Taskalfa 3050CI Color copier maintenance \$350/qtr. est (contract 3000)	\$1,400
Taskalfa 4550 color copier usage (admin copier)	\$1,000

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
410.380 Outside Vehicle Repairs	\$7,842	\$5,000	\$6,000	\$6,000

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.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
410.420 Dues, Subscriptions, Memberships & Conferences	\$6,824	\$17,864	\$12,000	\$20,142

International Association of Chiefs of Police (IACP) Memberships (2) \$525 & Conference (1 person) in Chicago in October	\$2,300	Accreditation Coalition Membership (\$125) & conference (3 to attend) in Harrisburg area in July.	\$1,080
Pennsylvania Chiefs of Police Membership (\$130) & Conference (1) in Camp Hill in July	\$1,300	MAGLOCLIN Department Membership (\$400) & Conference (1 @ \$800 Atlantic City, NJ in April)	\$1,200
Central PA Chiefs of Police Association Membership (\$60) & Quarterly Meetings (4@\$50)	\$260	PA Homicide Investigator's Association Dues (\$60) & Conference (\$600 in State College)	\$665
County Chiefs of Police Monthly Meeting (12 @ \$20 + \$2.50 pkg)	\$270	National Association of Professional Accident Specialists Membership	\$60
PATC Digital Evidence 5 day Conference (1 for Certification). April in Las Vegas. Share room with SCPD.	\$1,500	Crisis Intervention Team International Dues (\$25) & Conference (Registration for 1@375) in October in Chicago	\$1,910
Crimes Against Children Conference in Dallas, TX in August (5 day conference) for 1 (Registration \$500, Air Fare \$800, Lodging \$450, Meals \$240, \$40 transportation	\$2,040	CWCOG (Central Westmorland Council of Governments) Integrated Co-operative Purchasing Membership (for purchasing Department vehicles)	\$175
Drug Abuse Resistance Conference in Lancaster in August (4 @ \$75). Includes Missing & Exploited Children	\$400	National/International Association Memberships for Firearms/Less Lethal Instructors and Centre	\$350

Certification & Car Seat Technician Re-certification + lunch		County Tactical Response Team Members	
Regional Detective Meetings (3 @ \$60)	\$180	U.S. Identification Manual	\$100
PA Narcotics Officers Association Dues (1 @ \$50) & Conference (1 @ \$600; Harrisburg in March)	\$650	Int'l Law Enforcement Educators and Trainers Conference (1 person) in Chicago in April.	\$850
Pocket Crimes & Vehicle Code (14 @ \$18 each)	\$252	Hostage Negotiation Conference in MD for 3 CNT Officers. Registration (3@ \$250); Lodging and other costs (\$1000).	\$1,750
West Publications Criminal Justice Pamphlet (14 @ \$45)	\$630	National Law Enforcement Directory	\$150
DUI Conference for Co-coordinator (Reimbursable by grant)	\$600	Miscellaneous manuals, publications & costs associated with seminars & conferences	\$500
PA Police Law Services Bulletin	\$220	PELRAS Annual Conference	\$250
IACP Policy Database Access	\$500		

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

The regional RM/MCS (Records Management/Mobile Computer System) is the primary record keeping system for the police department. It functions in house over the fiber optic connection to State College Borough, and in the cars over a wireless data network. Our share of the system software yearly maintenance costs is \$7,000 (.17*\$41,200). Mobile data costs are calculated on a per car unit basis, and include airtime from a digital service provider, the stratus server maintenance, and the administrative fee to the Borough. Cost is \$9,270 (9*\$1,030). \$3,150 is included for the yearly mobile computer hardware maintenance agreement (9@ \$350). IT support for the system is separate from the Township IT budget @ \$12,820 for business hours; and \$1,117 for 10 hours of emergency support.	\$33,357
Our anticipated share of the County Central Booking Center costs for 2014 as in recent years revenues have exceeded expenditures.	\$0
State labs have a backlog of 8-12 months that does not meet our constituents' needs. This budget item is for services from a private Digital Forensic Examination Service (\$400/month * 12 months). This is a contracted service.	\$4,800
The Department owns and maintains our uniforms. This is estimated cost for uniform cleaning (\$312/mo*12), detectives clothing allowance as per the collective bargaining agreement (3 @ \$750 each), and the Chief's non-uniform cleaning allowance (\$300).	\$6,300

The Public Works Department typically washes Police Department vehicles. This account provides for an occasional cleaning when Public Works personnel are not available (one wash per week X 20 weeks X 13 cars X \$5 = \$1,300), as well as once a year detailing at \$1,350 (9 @\$150).	\$2,650
This figure is the Township's share of the Mobile Command Vehicle capital and operating Costs.	\$1,420
This line item is the Township's anticipated contingency share of Centre County Tactical Response Team outfitting and operating costs, including the vehicle.	\$500
AED (Automated Electronic Defibrillator) Medical Direction	\$700
Consultant for accreditation (1/2 year)	\$3,200

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

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

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

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

This item covers new and ongoing mandatory and specialty training. All training is approved by the Chief of Police prior to assignment and assessed for conformance to department needs and priorities. Many training events are announced only weeks in advance, so a fully detailed list is not available at this time. Many courses are offered through the IACP, PA Chiefs of Police Association, MAGLOCLIN or other similar organizations, and entail a registration fee of anywhere from \$35 to \$400. Lodging and food are subject to location. Known sessions at this time are:

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

- Recertification for EVOC Instructor \$1,000.
- Misc. training materials-\$600

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

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

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

411 FIRE PROTECTION

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

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

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

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

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

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

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

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

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

Year	COG Formula	Amount
2015	30.35%	\$78,811
2014	30.36%	\$76,074
2013	30.53%	\$76,500
2012	30.44%	\$77,152
2011	30.6956%	\$76,926
2010	30.44%	\$76,274

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

The State provides funding assistance for Township Foreign Fire Company annually. In accordance with DCED regulations, this funding is required to be transferred to the appropriate Fire Association

within 60 days of receipt. This line item represents the payment to the State College Volunteer Fire Relief Association

412 AMBULANCE SERVICE

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

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

413 ORDINANCE ENFORCEMENT

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

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

414 PLANNING & ZONING

Planning Department Organizational Chart



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

Planning & Zoning Department Mission Statement

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

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

- Review land ordinances and amend as necessary to accommodate future changes in tax base
- Identify how different types of development impact the Township's tax base and services provided.
- Partner with the Borough of State College and PADOT to develop the West College Ave TSD
- Establish workforce-housing guidelines.
- Examine Township zoning regulations to identify areas that can be modified to promote the sustainability of agriculture as a business.
- Review and modify zoning ordinances to encourage mixed-use districts, streamline the plan review process and encourage other uses that are conducive to the success of small businesses.
- Implement permitting software in conjunction with participating with Centre Region municipalities and the Centre Region Code Administration.
- Revise zoning restrictions on alternative energies such as windmills and solar paneling to encourage renewable energy consumption.
- Develop and implement policies that concentrate growth in areas within the Regional Growth Boundary to discourage sprawl.
- Encourage participation from new candidates on the Township's Planning Commission
- Encourage parkland designs that do not create adverse environmental impacts by employing practices such as reducing impervious surfaces, harvesting rainwater and providing for bicycle parking and accessibility.
- Continue to support the vision of an interconnected, regional park network

In 2014, staff worked on the following projects:

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

In 2015, staff will continue to accomplish the following:

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

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

- Work with Toll Brothers on the PRD review process and coordinate staff and regional consultant recommendations.
- Develop workforce-housing guidelines that will provide the programmatic structure to ensure that the required affordable housing developed in Turnberry and the Terraced Streetscape District remains affordable for future homeowners.
- Continued discussion of the Terraced Streetscape ordinance edits.
- Continued monitoring of the Traditional Town Development Master Plans and associated projects. Because master plans have been approved and are in place for both Pine Hall and Turnberry, next phases of development are being submitted for approval. There should be constant monitoring of the master plans and ordinance and how they govern the specific implementation plans.
- Prepare and release an RFQ for a consultant to update the Subdivision and Land Development and Zoning Ordinances.
- Prepare a draft native landscape ordinance.
- Analyze the Rural Residential zoning district with respect to the Comprehensive Plan
- Research, analyze best practices in agricultural zoning and development appropriate zoning ordinance amendments: including farm café, and other business interests that assist farmers without threatening prime agricultural soils
- Evaluate the existing Subdivision and Land Development Ordinance as well as the Zoning chapters of the Code of Ordinances and recommend appropriate updates to ensure that the tools that the Township has in place to manage growth and development are timely and suitable for Ferguson Township. Some areas to be evaluated may include:

- Agricultural Protection
- Low Impact Development/Resource Protection
- Sustainability/Green Design
- Evaluate consultant proposals, manage consultant contract and begin process to update Township Subdivision and/or Zoning Ordinances

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Misc. Plan Reductions & Color Copying	\$250	Advertising	\$4,500
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414.370 Maintenance Agreements	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$96	\$400	\$700	\$700

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

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

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

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

Miscellaneous Seminars- for staff, PC and ZHB	\$1,000	American Planning Association Annual Conference (1) (Seattle, WA)	\$1,700
Certification/travel for Floodplain Management, Atlanta, GA	\$2,360	Miscellaneous Publications	\$350
Dues PA Planning Association (PPA) 45% of APA dues	\$122	Subscription to Zoning Practice	\$95
Membership American Planning Association (APA)	\$270	Subscription to Zoning Bulletin	\$313
Dues American Institution of Certified Planners (AICP)	\$145	Subscription to Journal of the American Planning Association	\$48
Certification for Playground Safety Inspections (1/3 of total for 3yr. certification)	\$200	Dues Central PA Safety Association (CPSA)	\$30
American Red Cross Certifications x4 (CPR)	\$32	PA Governors Safety Conference	\$660
		PA American Planning Association Conference (Pittsburgh, PA)	\$800

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

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

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

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

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

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

Year	Rate	Amount
2015	26.34%	\$76,601
2014	26.34%	\$75,462
2013	26.51%	\$70,940
2012	26.63%	\$62,096

2011	26.69%	\$60,666
2010	27.59%	\$55,141

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

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

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

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

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

415 EMERGENCY SERVICES

415.530 Emergency Management / COG Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$30,476	\$30,172	\$30,172	\$29,505

This represents the Township's contribution to the Centre Region Emergency Management Program. For further details, please refer to the 2015 COG Budget.

Year	Rate	Amount
2015	26.34%	\$29,505
2014	26.34%	\$30,172
2013	26.51%	\$30,476
2012	26.63%	\$35,239
2011	26.69%	\$34,585
2010	27.59%	\$33,901

415.531 Emergency Management / COG Contingency	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$2,651	\$0	\$0	\$436

This line item provides funding for the Emergency Management Coordinator to use in the event of a declared disaster. The Fund balance is anticipated to cap at \$100,000. This goal has been reached and minor contributions are due for 2015. For further details, please refer to the 2015 COG Budget.

YEAR	RATE	Amount
2015	26.34%	\$436
2014	26.34%	\$0
2013	26.51%	\$2,651
2012	26.63%	\$2,663
2011	26.69%	\$2,669
2010	27.59%	\$2,626

421 Health & Welfare

421.318 Contracted Services	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$5,427	\$6,000	\$5,000	\$5,000

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

Quarter	Restaurants/ Retail	Other
4 th Qtr 2013	16	2
1 st Qtr 2014	11	0
2 nd Qtr 2014	17	2

3rd Qtr 2014	NA	NA
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426 - 439 PUBLIC WORKS DEPARTMENT – MAINTENANCE

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

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

Public Works Maintenance Section Accomplishments for 2014

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

Public Works 2015 Monthly Work Plan:

Planned monthly routine maintenance activities are as follows:

January and February

Brush and leaf collection as weather permits on scheduled dates

Winter operations

Equipment Maintenance

Building Maintenance

Clear and grub work in parks if necessary

March

Winter operations

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

April

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

May

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

June

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

July

Inlet repairs 3 weeks
 Roadside mowing all month
 Park mowing – 1 week
 Ditch grading 2 weeks
 Street sweeping
 Street tree maintenance and landscaping/mowing, flowers
 Brush collection, first Monday unless holiday
 Leaf collection, first Monday unless holiday

Prepare for road sealcoating – 1st week in July
Pave Pine Hall Court

August

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

September

Tree trimming – 4 weeks
Park mowing – Tudek Park 3 days
Crack sealing – 2 weeks
Street sweeping
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday
Capital road improvements including shoulder backup, mailbox resetting, sign installation – 4 weeks

October

Street sweeping
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday
Leaf collection steady starting October 15th
Traffic signal inspections Oct 1 – Oct 15

November

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

December

Winter operations
Brush and leaf collection as weather permits on scheduled dates
Tree trimming
Building painting and repairs
Equipment cleaning and body work

Ongoing activities:

Respond to work order requests from staff and residents
Respond to winter storms and road hazards throughout the year in timely manner

426 RECYCLING - COLLECTION, DISPOSAL SERVICES

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

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

430 PUBLIC WORKS – ADMINISTRATION

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

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

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

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

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

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

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

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

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

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

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

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

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

This account covers miscellaneous items such as bolts, protective equipment and cleaning supplies for the mechanic, wire ties, paint cans, washers, printer toner, grit for sand blasting, brushes, lines, lubricants, degreaser, soaps, waxes, filters, welding supplies, nuts, spray products, etc., that are

used daily, but cannot be allocated to specific functions. In addition, expenses involved with the mandatory drug and alcohol testing will come from this account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

432 PUBLIC WORKS-SNOW REMOVAL

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

The Township purchases salt from the Commonwealth of Pennsylvania's Cooperative Purchasing Program. The budget includes a total of 1,300 tons of salt at \$69.31 (2014/2015 price) per ton, up \$6.00/per ton from last year. In 2015, the Township expects to continue receiving salt brine from PADOT under the Agility Program. The application of liquid sodium chloride (brine) improves the performance of the salt. The Road Superintendent will continue to monitor the application rate of the salt. The total amount of salt used year to year will vary depending on the severity of winter weather. The State contract requires a minimum purchase of 60% of the anticipated need up to 120% maximum. The amount of salt purchased depends on the current salt inventory of the Township. The Department uses salt in the winter to de-ice 92 miles of roadway and 7.6 miles of shared use paths. Anti-skid is included in Liquid Fuels fund.

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

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

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

In 2014, the Township started contracting winter maintenance on certain roads in the geographic area zoned Traditional Town Development such as Old Gatesburg Road. In 2015, Havershire Boulevard, Prestwich Blvd. and Northwich Blvd. became Township roads for a total of 1.53 miles of

contract plowing in the TTD. Contracting this service is still in the evaluation process and staff has extended a contract to a local contractor for the 2014-2015 winter season.

433 PUBLIC WORKS-SIGNALS & SIGNS

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

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

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

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

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

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

1. Pine Grove Mills - Nixon Road and Route 45	12. Science Park/Old Gatesburg
2. Whitehall Road and West College Avenue	13. Martin Street and Aaron Drive
3. Corl Street and West College Avenue	14. Martin Street and Blue Course Drive
4. Cherry Lane and North Atherton Street	15. West College Avenue & Blue Course Drive
5. Clinton Avenue and North Atherton Street	16. Blue Course Drive and Teaberry Lane
6. Aaron Drive and North Atherton Street	17. Science Park Road and Raytheon/ARL Building
7. Science Park Road and West College Avenue	18. Blue Course and Westerly Parkway
8. North Hills Place and North Atherton Street	19. Blue Course and Old Gatesburg

9. Bristol Avenue and West College	20. Blue Course and Havershire (2013)
10. Pine Hall and Science Park Road	21. Whitehall Road and Research Drive (2013)
11. Valley Vista/Science Park/Circleville	22. Whitehall Road and Blue Course Drive (Shared with Borough)

437 REPAIRS TO TOOLS & MACHINERY

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

This line item represents salary for the Mechanic.

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

This line item represents overtime for the Mechanic as needed.

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

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

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

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

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

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

438 PUBLIC WORKS-HIGHWAY MAINTENANCE

438.112 Road Superintendent Salary (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$65,384	\$66,169	\$66,169	\$68,107

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

438.114 Road Crew Salaries (see salary schedule)(does not include merit)	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$383,018	\$405,965	\$405,965	\$470,953

This line item provides for the salaries for two (2) supervisors, and the road crew. It includes two additional road workers for 2015.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
438.115 Part-time Help Wages	\$36,320	\$61,995	\$50,000	\$63,380

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

GROUP	CALCULATION	AMOUNT
Road Crew Summer Help	2 people X 18 wks. x 40 hrs/wk. x \$11.75/hr	\$16,920
Landscape and Mowing Help	3 people X 18 wks. x 40 hrs/wk. x \$11.75/hr	\$25,380
Road Crew Winter Help	4 people x 24 wks. X 10 hrs/wk x \$11.75/hr	\$11,280
Mechanic helper for summer	16 wks. x 40hrs/wk. x \$10.00/hr.	\$6,400
Mechanic helper during school	34 wks. x10 hrs/wk. x \$10.00/hr	\$3,400

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
438.180 Overtime	\$23,885	\$41,199	\$35,000	\$47,950

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

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
438.245 Supplies & Materials (non-liquid fuels)	\$6,852	\$6,000	\$6,000	6,000

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

447 TRANSIT SYSTEM

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
447.530 Centre Area Transportation Authority (CATA)	\$97,348	\$101,383	\$101,383	\$113,946

The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30, and therefore, the first six months of 2015 are based on CATA's current 2014/2015 budget ending on June 30, 2015. For 2014, CATA increased the local shares. The operating share increased \$6,739 to \$92,760 and the capital share increased \$5,103 to \$17,992. The remaining six months in 2015 are based on recommendations made to hold to a 3% increase in the operating shares and capital increases of approximately 30% or \$5,400. The 2014 /2015, CATA Budget indicates a \$25,000 increase in regional capital contributions through the 2017/2018 budget cycle. For more information, please refer to CATA's budget.

2015	Operating	Capital	Total
1 st Qtr	\$23,190	\$4,498	\$27,688

2 nd Qtr	\$23,190	\$4,498	\$27,688
3 rd Qtr	\$23,885	\$5,400	\$29,285
4 th Qtr	\$23,885	\$5,400	\$29,285
Total	\$94,150	\$19,796	\$113,946

452 PARKS & RECREATION

452.530 CRCOG – Parks & Recreation Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$403,120	\$365,931	\$365,931	\$369,414

The Centre Region COG Parks and Recreation Department provides both parks maintenance and programs for the Township owned parks that are developed with facilities. Please see the 2015 COG Budget for more information.

Year	Rate	Amount
2015	27.56%	\$369,414
2014	27.57%	\$365,931
2013	27.73%	\$403,120
2012	27.97%	\$368,358
2011	28.047%	\$323,327
2010	27.59%	\$287,960

452.532 CRCOG – Pools Capital Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$96,257	\$98,791	\$98,791	\$127,830

This line item represents Ferguson Township's share for the CRCOG Parks and Recreation Department debt service for the capital improvements to the Welch and Park Forest pools. The 2015 capital shares increase is due to the pools revenue not providing sufficient income to reduce the capital costs as has been the experience in prior years. This expenditure is over and above the operating costs. Please refer to the 2015 COG Budget for more information.

Year	Rate	Amount
2015	27.56%	\$127,830
2014	27.57%	\$98,791
2013	27.73%	\$96,257
2012	27.97%	\$118,408
2011	28.047%	\$118,436
2010	27.59%	\$113,237

452.533 CRCOG – Nature Center Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$14,014	\$14,350	\$14,350	\$17,471

This line item represents Ferguson Township's share of the Millbrook Marsh Nature Center. Please refer to the 2015 COG Budget for more information.

Year	Rate	Amount
2015	27.56%	\$17,471
2014	27.57%	\$14,350
2013	27.73%	\$14,014
2012	27.97%	\$13,462
2011	28.047%	\$12,977
2010	27.59%	\$11,940

452.534 CRCOG – Parks & Rec Capital Contribution	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$45,754	\$51,004	\$51,004	\$50,986

This line item represents Ferguson Township's share of the Centre Region Parks & Recreation Capital. Please refer to the 2015 COG Budget for more information.

Year	Rate	Amount
2015	27.56%	\$50,986
2014	27.57%	\$51,004
2013	27.73%	\$45,754
2012	27.97%	\$0
2011	28.047%	\$0
2010	27.59%	\$0

453 SPECTATOR RECREATION

453.540 Community Contributions	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$3,510	\$2,500	\$2,100	\$3,150

The Board has adopted a policy to provide guidance on community contributions. Two applications for funding have been received for the 2015 year from Discovery Space and First Night State College. This account provides funding for the following:

Name	2014 Contribution	2015 Contribution Proposed
Discovery Space	\$1,000	\$1,000
4 th Fest	\$600	\$600
First Night State College	\$500 (ice sculpture)	\$550 (ice sculpture)
Ferguson Business Startup Grant	\$0	\$1,000

454 TOWNSHIP PARKS OPERATING EXPENSES

454.220 Township Park Operating Expenses	2013 Actual	2014 Budget	2014 Projected	2015 Budget
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\$79

\$700

\$700

\$700

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

455 SHADE TREE PROGRAM

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
455.375 Street Tree Replacements	\$48,576	\$50,000	\$66,495	\$50,000

This account provides funding to replace existing street trees damaged by vehicle crashes, storms, disease or natural causes and to plant trees at new locations. Due to the infestation of the emerald ash bore, the population of 550 ash trees is declining. Two-hundred of these ash trees were replaced under contract in the spring of 2013 and 192 were replaced in the spring of 2014. Funding at the current level is requested to continue the ash tree replacement program in 2015. A planting plan for trees in Thistlewood development could be developed in 2015 and considered for planting in 2016.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
455.450 Contracted Services	\$23,528	\$45,000	\$32,000	\$42,000

The Township has a street tree maintenance program and prepares contracts every year for an arborist(s) to trim and maintain a portion of the 6,500 street trees (\$24,000). The Township utilizes an inventory of the trees within the Township right-of-way. Every 5 years the Township contracts with a consultant arborist to evaluate the condition of all street trees and update the street tree inventory. An inventory is scheduled for late 2014, although the invoice likely will not be received until 2015 (\$18,000). The next inventory is scheduled for 2019.

456 LIBRARY SERVICES

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
456.530 CRCOG - Schlow Library Services	\$339,096	\$369,835	\$365,325	\$378,112

The CRCOG Budget provides funding for the operating costs for Library Services. While not currently a member, Ferguson Township has continued to contribute money toward the operation of the Schlow Centre Region Library. The Township's share is based on an annual presentation made to the Board of Supervisors by the Library. For further details, please refer to the 2015 COG Budget.

YEAR	AMOUNT
2015	\$378,112
2014	\$365,325
2013	\$339,096
2012	\$325,059
2011	\$318,685
2010	\$314,745

458 SENIOR CITIZENS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
458.530 CRCOG Senior Center	\$12,831	\$16,383	\$16,383	\$14,534

This line item represents Ferguson Township's share of the CRCOG funding for the Senior Center. The Township's share is based on actual use rather than the COG formula. For further details, please refer to the 2015 COG Budget.

YEAR	AMOUNT
2015	\$14,534
2014	\$16,383
2013	\$12,831
2012	\$16,615
2011	\$19,395
2010	\$24,246

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
458.540 Ferguson Seniors	\$500	\$500	\$500	\$500

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

461 NATURAL RESOURCE CONSERVATION

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
461.540 Spring Creek Watershed Commission Contribution	\$575	\$575	\$575	\$575

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

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
461.541 Spring Creek Watershed Monitoring	\$4,840	\$5,000	\$4,840	\$5,000

This line item represents an annual contribution towards the Spring Creek Watershed monitoring project. The Township has participated in this program annually for the past 16 years and the Clearwater Conservancy is not seeking any change in the contribution in 2015.

463 ECONOMIC DEVELOPMENT

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
463.540 Economic Development	\$25,000	\$25,000	\$25,000	\$25,000

This line item is to account for expenditures related to local economic development activities. For 2015, this amount is proposed to assist in the efforts of the CBICC (Chamber of Business and Industry of Centre County) to attract new business to the area. It is suggested that this appropriation be a placeholder and that the actual distribution be contingent on the funding effort of other Centre County municipalities. The Board should determine the actual distribution after these other municipal contributions are known.

472 DEBT SERVICE-INTEREST

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
472.390 Interest on Escrow Accounts	\$2,233	\$1,750	\$4,500	\$1,750

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

481 EMPLOYER TAXES

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
481.192 Employer Social Security	\$237,108	\$260,424	\$260,424	\$277,518

Employer contributions toward Social Security and Medicare remain at 7.65% of gross payroll in accordance with Federal law.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
481.194 Employer Unemployment Compensation	\$9,595	\$10,415	\$10,415	\$11,793

Through the Pennsylvania Municipal League (PML), the Township secures its unemployment compensation insurance needs. For 2015, the Township is budgeted at a rate of 2.08% of gross payroll on the first \$9,000 of each employee's compensation. This is a self-insured employment trust that provides the Township with the lowest possible employment compensation insurance rates available.

Calculating Employer Contributions

The amount of contributions an employer owes is determined by multiplying an assigned contribution rate by the taxable wages paid to each employee for each calendar year. The taxable wage base for calendar year 2014 is \$8,750 for each employee.

Year	Taxable Wage Base
2012 and prior	\$8,000
2013	\$8,500
2014	\$8,750
2015	\$9,000
2016	\$9,500
2017	\$9,750
2018 and thereafter	\$10,000

483 EMPLOYER PAID BENEFITS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
483.197 Gross Pension Expense	\$404,915	\$362,059	\$366,458	\$427,744

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

Description	2014	2015
Police MMO	\$210,393	\$255,275
Non-Uniform MMO	156,065	172,470

Gross Township pension expense	\$366,458	\$427,744
Less Estimated State Funding	-278,833	-278,833
Net Township pension expense	\$87,625	\$145,019

486 INSURANCE & RISK MANAGEMENT

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.350 Insurance Claims Expenses				
	\$3,623	\$0	\$11,500	\$0

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

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.351 Property & General Liability Insurance				
	\$26,644	\$45,748	\$45,748	\$47,120

The Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$5,000,000 each occurrence and \$5,000,000 personal/advertising injury. This line item includes property coverage and general liability.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.352 Police Liability Insurance				
	\$16,857	\$37,752	\$37,752	\$38,885

Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$1,000,000 each claim with a \$1,000 deductible and a \$1,000,000 aggregate limit.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.353 Public Officials Errors & Omissions Policy				
	\$10,122	\$18,623	\$18,623	\$19,182

The Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$5,000,000 each loss with a \$2,500 deductible and a \$5,000,000 aggregate limit.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.354 Workers Compensation				
	\$136,764	\$181,495	\$181,495	\$222,668

This line item represents the workers compensation coverage for employees while on duty as required by federal law. The Township contracts with Penn Prime as its source of workers compensation insurance coverage. Workers compensation costs are dependent on the job classifications of employees and the total payroll. Job classifications such as Police and Public Works have a high-risk level for injury and therefore the rates are significantly higher for these classifications than others are. For 2015, the experience modification may decrease for the first time in three years, based on claims history. This impacts the Township's cost for coverage. This does not represent any discounts that the Township may receive.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.355 Vehicle Insurance				
	\$8,564	\$14,828	\$15,500	\$15,965

The Township contracts with Penn Prime as its source of insurance coverage. The Township carries commercial automobile coverage for all vehicles owned by the Township. Currently, the Township carries a \$500 deductible on collision for private passenger types and light trucks and \$1,000 for all other vehicles. Our limits of liability are \$3,000,000 dollars each, combined single limit.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
486.356 Crime Insurance				

\$0

\$0

\$500

\$500

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

487 EMPLOYEE BENEFITS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
487.187 Health Insurance Waivers	\$19,770	\$38,960	\$38,960	\$35,117

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

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
487.195 Vision Insurance	\$7,880	\$7,740	\$7,740	\$13,097

The Township contracts with Davis Vision through the Pennsylvania Municipal Health Insurance Cooperative. There was no change in the rates or costs for coverage in 2015, other than the cost for additional employees.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
487.196 Health Insurance	\$600,150	\$598,416	\$598,416	\$698,782

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 increased the deductibles and copays that employees pay beginning in 2014. No further changes are proposed in 2015. The increase in expenditures is tied to an 11.8% increase in premium and the addition of four employees.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
487.197 Health Savings Account	\$5,000	\$5,000	\$6,000	\$5,500

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

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
487.198 Dental Insurance	\$39,955	\$38,511	\$38,511	\$39,677

The Township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative. There was no change in the cost of coverage in 2015, due to adding employees this expense account increased.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
487.199 Life Insurance	\$6,714	\$8,141	\$8,141	\$7,296

Group term life insurance is budgeted for \$80,000 of coverage of life insurance. America One provides this coverage.

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
487.200 Short Term Disability Insurance				

\$7,772 \$7,346 \$7,346 \$7,762

This insurance provides all employees up to 26 weeks of compensation at 60% of salary up to \$350 per week. Sickness is covered on the 8th day; injuries are covered on the first day. This benefit is for non-work-related losses, and does not duplicate the Worker Compensation insurance. America One provides this coverage.

489 CONTINGENCY

489.112 Salaries & Wages Merit Increases	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$18,778	\$28,124	\$24,812	\$30,629

Since 1996, the Township has had a merit increase program that provides for an employee to move through his or her salary grade incrementally based on performance. Each year, the Department Heads and Township Manager have completed evaluations for all non-uniform employees and based on the results of the performance evaluations, recommendations for merit increases for those employees. For 2015, the merit budget is recommended to be up to 2.0% of the base salary.

489.113 Salaries & Wages Market Adjustment	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$16,490

In the last quarter of 2014, a wage and salary market study was completed to update the 2005 study. This updated study was completed by McGrath Consulting and included survey data from 39 comparable governmental entities. The results of that study indicated that the current salary schedule has been maintained for the most part with the market rates for similar positions. The study however has recommended some market adjustments and changes of pay grades for some positions.

489.117 Deferred Compensation	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$18,100	\$18,944	18,785	\$18,404

This line item accounts for the deferred compensation provided to the Township Manager and Chief of Police under employment agreements.

489.160 Employee Service Awards	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$700	\$500

This line item accounts for the service awards presented to employees for every five years of service for those reaching a milestone in the current year.

489.300 General Expense - Uncommitted Reserve	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$6,568	\$26,000	\$8,000	\$25,000

The Township's Budget is providing a contingency for general expenses to account for unexpected expenses. This funding is made available to the Board of Supervisors to enable them to respond readily to funding needs without affecting other accounts within the budget.

492 INTERFUND OPERATING TRANSFERS-OUT

492.002 Transfer to Street Light Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,964	\$0	\$0	\$0

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

492.003 Transfer to Hydrant Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget

\$3,994 \$0 \$0 \$0

This account reflects any transfers from the General Fund to the Hydrant Fund.

492.016 Transfer to General Obligation Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$558,641	\$560,000	\$560,000	\$560,000

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

492.019 Transfer to Agricultural Preservation Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$0	\$30,000	\$50,000	\$25,000

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

492.030 Transfer to Capital Reserve Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,501,030	\$500,000	\$500,000	\$500,000

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

492.031 Transfer to Regional Capital Recreation Projects Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$35,000	\$0	\$0	\$0

This account represents any transfers made by the General Fund into the Regional Capital Recreation Projects Fund.

492.032 Transfer to Transportation Improvement Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$1,856,264	\$1,373,531	\$1,593,113	\$1,373,567

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and a resolution increasing the real estate tax. The Board further directed that a specific fund be established to account for the taxes collected from these increased tax rates. The Transportation Improvement Fund has been established in accordance with Resolution 2001-25. In 2015, the budget is recommending a reallocation of the tax revenues reducing the transfer from the General Fund. The revised tax allocation is as follows:

Tax	Pre- 2015 Rate	2015 Revised Rate
Real Estate	25.185797%	21.88%
Real Estate Transfer	60%	60%
Earned Income Tax	7.142857143%	3.214%

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

Real Estate Tax (0.53 mils)	Calculation: estimated 2015 collection (\$1,361,916) x 21.88%	\$297,987
Real Estate Transfer Tax (0.75%)	Calculation: estimated 2015 collection (\$1,200,000) x 60%	\$720,000
Earned Income Tax (0.45%)	Calculation: estimated 2015 collection (\$6,396,386) x 3.214%	\$205,580

This account includes a one-time \$150,000 transfer for funding for the West College Ave Streetscape project.

492.035 Transfer to Liquid Fuels Fund	2013 Actual	2014 Budget	2014 Projected	2015 Budget
	\$935	\$0	\$0	\$0

Whenever, liquid fuels fund expenditures do not meet state requirements, it is necessary to reimburse the liquid fuels funds from the general fund in order to comply with the state mandates. This account is used to identify such reimbursements.

FUND 02

STREET LIGHT FUND

General Ledger

2015 Budget

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
02	STREET LIGHT FUND				
341	INTEREST EARNED				
02-300-341-000	INTEREST REVENUE	<u>13.05</u>	<u>5.00</u>	<u>30.00</u>	<u>50.00</u>
341	INTEREST EARNED	13.05	5.00	30.00	50.00
383	SPECIAL ASSESSMENTS				
02-300-383-110	STREET LIGHT ASSESSMENTS	<u>5,886.69</u>	<u>8,000.00</u>	<u>9,085.00</u>	<u>12,390.00</u>
383	SPECIAL ASSESSMENTS	5,886.69	8,000.00	9,085.00	12,390.00
392	INTERFUND TRANSFERS IN				
02-300-392-001	TRANSFER IN GENERAL FUND	<u>1,964.30</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	1,964.30	0.00	0.00	0.00
434	STREET LIGHTING				
02-400-434-361	STREET LIGHT SERVICE	<u>12,097.56</u>	<u>13,275.00</u>	<u>13,275.00</u>	<u>14,616.00</u>
434	STREET LIGHTING	12,097.56	13,275.00	13,275.00	14,616.00
02	STREET LIGHT FUND	-4,233.52	-5,270.00	-4,160.00	-2,176.00

General Ledger

2015 Budget

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ACCT

NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		7,864.04	8,005.00	9,115.00	12,440.00
<i>Expense Total</i>		12,097.56	13,275.00	13,275.00	14,616.00
<i>Grand Total</i>		<u>-4,233.52</u>	<u>-5,270.00</u>	<u>-4,160.00</u>	<u>-2,176.00</u>

SPECIAL REVENUE FUNDS

02 STREET LIGHT FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$13	\$5	\$30	\$50

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

383 SPECIAL ASSESSMENTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
383.110 Street Lighting Assessment	\$5,886	\$8,000	\$9,085	\$12,390

The cost of street lighting is paid through an assessment that is placed on all property owners based on front footage within a 250-foot radius of the street light. The Board sets the cost per front foot annually.

In 2013 and 2014, the methodology used to assess properties was improved using GIS data, rather than paper maps. This has improved the measurements of the front footage as well as determining which properties are assessed.

Based on the information provided by engineering and the tax duplicate, the front footage is estimated to be 82,590 feet (\$9,085/\$.11).

The current rate is \$.11 cents per lineal front foot. Based on the fund balance in 2014, this rate will need to be increased by \$.04 cents to \$.15 cents to maintain the fund's stability. (\$.15*82,590)

392 INTERFUND OPERATING TRANSFERS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
392.001 Transfer from General Fund	\$1,964	\$0	\$0	\$0

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

EXPENDITURES

434 STREET LIGHTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
434.361 Street Lights	\$12,098	\$13,275	\$13,275	\$14,616

There are currently 94 streetlights in the township for which the township is responsible for supplying power. The Township maintains thirty nine (39) streetlights and West Penn Power maintains another 55. Since streetlights are unmetered, the budget is based on actual billing for 2014.

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

(6) Street Lights @ \$140/month	\$1,680
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Following is a detail of the fixture charges and estimated electrical charges from account ending 424

(1) 11,500 Lumen MV @ \$10.12/ea./mo	\$121	(5) 50,000 Lumen SV COBRA @ \$17.87/ea./mo	\$1,072
(2) 9,500L SV @ \$8.77/ea./mo	\$211	(2) 8,150L MV @\$7.25/ea./mo	\$174
(1) 9,500L SV OL@ \$9.42/ea./mo	\$113	(13) 8,150L MV @ \$7.25/mo	\$1,131
Energy Charges \$150/mo	\$1,800	Total	\$4,622

Following is a detail of the fixture charges and estimated electrical charges from account ending 057

(2) 21,500L MV @ \$12.24/ea./mo	\$294	(11) 9,500L SV CUST @ \$3.57/ea./mo	\$471
(28) 9,500L MU CUST @ \$3.57/ea./mo	\$1,200	(1) 8,500L MV @\$7.25/ea./mo	\$87
(3) 22,000L SV COBRA @ \$11.86/ea./mo	\$427	(25) 8,500L MV @ \$7.25/mo	\$2,175
Energy Charges \$305/mo	\$3,660	Total	\$8,314

FUND 03

HYDRANT FUND

General Ledger

2015 Budget

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 Fiscal Year 2015

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
03	HYDRANT FUND				
341	INTEREST EARNED				
03-300-341-000	INTEREST EARNINGS	<u>35.18</u>	<u>5.00</u>	<u>100.00</u>	<u>100.00</u>
341	INTEREST EARNED	35.18	5.00	100.00	100.00
383	SPECIAL ASSESSMENTS				
03-300-383-020	HYDRANT ASSESSMENTS	<u>14,616.51</u>	<u>21,675.00</u>	<u>17,067.00</u>	<u>22,756.00</u>
383	SPECIAL ASSESSMENTS	14,616.51	21,675.00	17,067.00	22,756.00
392	INTERFUND TRANSFERS IN				
03-300-392-001	TRANSFER IN GENERAL FUND	<u>3,993.81</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	3,993.81	0.00	0.00	0.00
448	WATER SYSTEMS				
03-400-448-363	HYDRANT SERVICE	<u>28,247.50</u>	<u>28,230.00</u>	<u>27,810.00</u>	<u>27,810.00</u>
448	WATER SYSTEMS	28,247.50	28,230.00	27,810.00	27,810.00
03	HYDRANT FUND	-9,602.00	-6,550.00	-10,643.00	-4,954.00

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NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		18,645.50	21,680.00	17,167.00	22,856.00
<i>Expense Total</i>		28,247.50	28,230.00	27,810.00	27,810.00
<i>Grand Total</i>		<u>-9,602.00</u>	<u>-6,550.00</u>	<u>-10,643.00</u>	<u>-4,954.00</u>

03 HYDRANT FUND**REVENUES****341 INTEREST REVENUE**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$35	\$5	\$100	\$100

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

378 WATER SYSTEMS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
378.020 Hydrant Assessments	\$14,617	\$21,675	\$17,067	\$22,756

This assessment is based on the front footage of all properties within 780 feet of a fire hydrant. New hydrants are installed throughout the year in new developments as the streets are constructed.

In 2013 and 2014, the methodology used to assess properties was improved using GIS data, rather than paper maps. This has improved the measurements of the front footage as well as determining which properties are assessed. Based on the 2014 tax duplicate, the total assessed front footage is calculated to be 568,900 lineal feet. (\$17,067/\$.03)

The current hydrant assessment is \$.03 cents per linear front foot. This rate will need to be increased by \$.01 cents to \$.04 cents to maintain the fund's stability. (\$.04*568,900)

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

392 INTERFUND OPERATING TRANSFERS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
392.001 Transfer from General Fund	\$3,994	\$0	\$0	\$0

This account reflects any transfers from the General Fund to the Hydrant Fund.

EXPENDITURES**448 WATER SYSTEM**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
448.363 Hydrant Services	\$28,248	\$28,230	\$27,810	\$27,810

Hydrants are installed as part of the subdivision improvements. The Alpha Fire Department selects the location of the hydrants. Each hydrant installed has a quarterly or annual cost to operate. Hydrants are assessed to each property owner within 780 feet of the hydrant and billed for the

service on their Township property tax bill. Beginning in 2014, the Township no longer pays for the Rock Springs Water Authority hydrants. The Township pays for the following hydrants:

State College Borough Water Authority 309 hydrants @ \$22.50/hydrant/qtr.	\$27,810
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FUND 35

LIQUID FUELS FUND

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
35	LIQUID FUELS FUND				
341	INTEREST EARNED				
35-300-341-000	INTEREST EARNED	<u>560.18</u>	<u>100.00</u>	<u>6,000.00</u>	<u>7,500.00</u>
341	INTEREST EARNED	560.18	100.00	6,000.00	7,500.00
355	STATE SHARED REVENUES				
35-300-355-020	STATE GRANT REVENUE	<u>446,547.32</u>	<u>431,581.00</u>	<u>477,083.00</u>	<u>477,083.00</u>
355	STATE SHARED REVENUES	446,547.32	431,581.00	477,083.00	477,083.00
392	INTERFUND TRANSFERS IN				
35-300-392-001	TRANSFER IN-GENERAL FUND	<u>934.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	934.80	0.00	0.00	0.00
403	TAX OFFICE				
35-400-403-311	AUDITING SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
403	TAX OFFICE	0.00	0.00	0.00	0.00
404	LEGAL				
35-400-404-310	SOLICITORS SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING				
35-400-408-313	ENGINEERING SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
408	ENGINEERING	0.00	0.00	0.00	0.00
433	TRAFFIC CONTROL DEVICES				
35-400-433-610	PAVEMENT MARKINGS	<u>50,112.91</u>	<u>72,000.00</u>	<u>75,000.00</u>	<u>76,300.00</u>
433	TRAFFIC CONTROL DEVICES	50,112.91	72,000.00	75,000.00	76,300.00
438	ROAD & BRIDGE				
	MAINTENANCE				
35-400-438-245	SUPPLIES & MATERIALS	13,187.71	29,000.00	25,000.00	50,000.00
35-400-438-610	CONTRACTED MAINTENANCE	<u>201,198.91</u>	<u>267,000.00</u>	<u>189,000.00</u>	<u>275,000.00</u>
438	ROAD & BRIDGE	214,386.62	296,000.00	214,000.00	325,000.00
	MAINTENANCE				
439	ROAD CONSTRUCTION				
35-400-439-610	CAPITAL CONSTRUCTION	0.00	353,000.00	14,000.00	371,550.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
		<hr/>	<hr/>	<hr/>	<hr/>
439	ROAD CONSTRUCTION	0.00	353,000.00	14,000.00	371,550.00
35	LIQUID FUELS FUND	183,542.77	-289,319.00	180,083.00	-288,267.00

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NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		448,042.30	431,681.00	483,083.00	484,583.00
<i>Expense Total</i>		264,499.53	721,000.00	303,000.00	772,850.00
<i>Grand Total</i>		<u>183,542.77</u>	<u>-289,319.00</u>	<u>180,083.00</u>	<u>-288,267.00</u>

35 LIQUID FUELS FUND**REVENUE****341 INTEREST REVENUE**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$560	\$100	\$6,000	\$7,500

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

355 STATE SHARED REVENUES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
355.020 State Liquid Fuel Grant	\$446,547	431,581	\$477,083	\$477,083

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

The Act 655 payment is based on 80.45 road miles.

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

Recent payment history is listed below:

Year	Act 655	Act 32
2015 estimate	\$431,963	\$45,120
2014 actual	\$431,963	\$45,120
2013 actual	\$401,427	\$45,120
2012 actual	\$406,693	\$45,120
2011 actual	\$351,892	\$45,120
2010 actual	\$343,180	\$45,120

392 INTERFUND OPERATING TRANSFERS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
392.001 Transfer from General Fund	\$935	\$0	\$0	\$0

Whenever, liquid fuels fund expenditures do not meet state requirements, it is necessary to reimburse the liquid fuels funds from the general fund in order to comply with the state mandates. This account is used to identify such reimbursements.

EXPENDITURES**433 SIGNALS & SIGNS & MARKINGS**

433.610 Highway Pavement Markings	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$50,113	\$72,000	\$75,000	\$76,300

Ferguson Township will continue to implement its formal pavement-marking program in 2015. In accordance with the program, a budget has been established to allow each street requiring striping and all crosswalks and legends to be striped once per year.

438 HIGHWAY MAINTENANCE

438.245 Supplies and Materials	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$13,188	\$29,000	\$25,000	\$50,000

This line item is for the purchase general road supplies such as asphalt, pipe, stone, concrete, sealing materials, etc. This line item is increased in 2015 to account for the additional material cost to allow the Department to perform base repair and limited pipe replacement in advance of 2015 capital road improvement projects.

438.610 Contracted Maintenance	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$201,199	\$267,000	\$240,000	\$275,000

This account is for the contracted maintenance on the Township's streets such as a Mod Seal (modified Cape seal with stress absorbing membrane inner layer (SAMI) and 2 coats of microsurfacing used to preserve the life of the pavement), American with Disability Act (ADA) compliant curb and ramp replacement, and guiderail replacement. Replacement of ADA accessible curb/sidewalk ramps are considered whenever the abutting road surface is repaved, microsurfaced, or identified during the ongoing sidewalk inspection program.

ROADS – Description	Cost
Guiderail replacement	\$10,000
Pavement preservation	\$220,000
Curb and ramp replacements	\$45,000
Total Liquid Fuels	\$275,000

439 CAPITAL PROJECTS

439.610 Capital Construction	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$353,000	\$14,000	\$371,550

ROADS - Description	Const Year	Construction Year Cost	
2015			
Microsurfacing and pavement preservation Townshipwide	2015	acct 438.610	
Guiderail Replacement	2015	acct 438.610	
Curb & Ramp Replacement	2015	acct 438.610	
Pine Hall Court materials and paver	2015	\$24,000	
2014 Project Selders Circle Overlay	2015	\$220,500	
2104 Project Rosemont Drive Box Culvert	2015	\$127,050	
Subtotal Liquid Fuels			\$371,550

FUND 16

GENERAL OBLIGATION FUND

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
16	GOA FUND				
341	INTEREST EARNED				
16-300-341-000	INTEREST EARNINGS	<u>39.89</u>	<u>0.00</u>	<u>4,000.00</u>	<u>0.00</u>
341	INTEREST EARNED	39.89	0.00	4,000.00	0.00
389	MISCELLANEOUS REVENUE				
16-300-389-000	MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN				
16-300-392-001	TRANSFER IN GENERAL FUND	<u>558,640.75</u>	<u>560,000.00</u>	<u>560,000.00</u>	<u>560,000.00</u>
392	INTERFUND TRANSFERS IN	558,640.75	560,000.00	560,000.00	560,000.00
393	PROCEEDS FROM LONG TERM DEBT				
16-300-393-110	BOND PROCEEDS	<u>0.00</u>	<u>0.00</u>	<u>1,650,000.00</u>	<u>0.00</u>
16-300-393-200	BOND PREMIUM	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
393	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	1,650,000.00	0.00
401	EXECUTIVE				
16-400-401-240	GENERAL EXPENSE	<u>550.00</u>	<u>600.00</u>	<u>550.00</u>	<u>0.00</u>
401	EXECUTIVE	550.00	600.00	550.00	0.00
471	DEBT SERVICE PRINCIPAL				
16-400-471-730	PRINCIPAL PAYMENT-COG BLDG	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
16-400-471-731	PRINCIPAL PAYMENTS-2009 BOND	<u>495,000.00</u>	<u>505,000.00</u>	<u>2,110,000.00</u>	<u>0.00</u>
16-400-471-732	PRINCIPAL PMTS- 2014 PNC LOAN	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>543,000.00</u>
471	DEBT SERVICE PRINCIPAL	495,000.00	505,000.00	2,110,000.00	543,000.00
472	DEBT SERVICE INTEREST				
16-400-472-730	INTEREST PAYMENT-COG BLDG	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
16-400-472-731	INTEREST PAYMENT-2009 BOND	<u>63,087.50</u>	<u>51,825.00</u>	<u>29,069.00</u>	<u>0.00</u>
16-400-472-732	INTEREST PMTS-2014 PNC LOAN	<u>0.00</u>	<u>0.00</u>	<u>18,850.00</u>	<u>13,511.00</u>
472	DEBT SERVICE INTEREST	63,087.50	51,825.00	47,919.00	13,511.00
475	FISCAL AGENT FEES				

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
16-400-475-000	BOND ISSUE COSTS	<u>0.00</u>	<u>0.00</u>	<u>21,442.00</u>	<u>0.00</u>
475	FISCAL AGENT FEES	0.00	0.00	21,442.00	0.00
486	PROPERTY INSURANCE				
16-400-486-353	BOND INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
486	PROPERTY INSURANCE	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT				
16-400-492-030	TRANSFERS OUT-CAP RES FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
16	GOA FUND	43.14	2,575.00	34,089.00	3,489.00

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NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		558,680.64	560,000.00	2,214,000.00	560,000.00
<i>Expense Total</i>		558,637.50	557,425.00	2,179,911.00	556,511.00
<i>Grand Total</i>		<u>43.14</u>	<u>2,575.00</u>	<u>34,089.00</u>	<u>3,489.00</u>

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

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$40	\$0	\$4,000	\$0

This account is used, as a pass-through from the general fund for payment of the long-term debt, there is generally a minimal balance kept in the account. Therefore, interest earned is minimal. The township earned \$4,000 in interest during the refinancing of the 2009 bond issue.

392 INTERFUND OPERATING TRANSFERS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
392.001 Transfers From General Fund	\$558,641	\$560,000	\$560,000	\$560,000

These are funds transferred from the General Fund and deposited in the General Obligation Fund. This transfer is made in order to meet the Township's bond and note payment of interest and principal for the year. For 2015, there is currently only one series outstanding.

393 PROCEEDS FROM LONG TERM DEBT

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
393.110 Proceeds from Long Term Debt	\$0	\$0	\$1,650,000	\$0

This account reflects the receipts of long-term debt, when the Township refinances or issues new debt. In 2014, the Township refinanced the 2009 bond series with a bank loan from PNC Bank.

EXPENDITURES**401 ADMINISTRATION**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
401.240 General Expense	\$550	\$600	\$550	\$0

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

471 DEBT SERVICE PRINCIPAL

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
471.730 General Obligation Note Principal – Series 2009 (Refinancing)	\$495,000	\$505,000	\$2,110,000	\$0

During 2014, the Township refinanced the Series 2009 bond with a bank loan. This line includes the payoff of the series 2009 obligation. No further payments are due on this obligation.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
471.731 General Obligation Note Principal – Series 2014 (Refinancing)	\$0	\$0	\$0	\$543,000

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

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

472 DEBT SERVICE INTEREST

472.730 General Obligation Note Interest – Series 2009 (Refinancing)

2013 Actuals	2014 Budget	2014 Projected	2015 Budget
\$63,088	\$51,825	\$29,069	\$0

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

472.731 General Obligation Note Interest – Series 2014 (Refinancing)

2013 Actuals	2014 Budget	2014 Projected	2015 Budget
\$0	\$0	\$18,850	\$13,511

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

INTEREST Debt Schedule			
2014	2015	2016	2017
\$0	\$13,511	\$8,150	\$2,724

475 FISCAL AGENT FEES

475.000 Debt Issue Costs	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$21,442	\$0

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

FUND 18

PINEY RIDGE FUND

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
18	PINEY RIDGE FUND				
341	INTEREST EARNED				
18-300-341-000	INTEREST EARNED	<u>116.20</u>	<u>15.00</u>	<u>600.00</u>	<u>600.00</u>
341	INTEREST EARNED	116.20	15.00	600.00	600.00
392	INTERFUND TRANSFERS IN				
18-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION				
18-400-439-610	CAPITAL CONSTRUCTION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>88,417.00</u>
439	ROAD CONSTRUCTION	0.00	0.00	0.00	88,417.00
18	PINEY RIDGE FUND	116.20	15.00	600.00	-87,817.00

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ACCT

NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		116.20	15.00	600.00	600.00
<i>Expense Total</i>		0.00	0.00	0.00	88,417.00
<i>Grand Total</i>		<u>116.20</u>	<u>15.00</u>	<u>600.00</u>	<u>-87,817.00</u>

18 PINEY RIDGE FUND**REVENUES****341 INTEREST REVENUE**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$116	\$15	\$600	\$600

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

EXPENDITURES**439 HIGHWAY MAINTENANCE**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
439.610 Capital Projects – Piney Ridge	\$0	\$0	\$0	\$88,417

All funds from this account will be expended in 2015 when the roads in Piney Ridge are paved.

FUND 19

AGRICULTURAL PRESERVATION

FUND

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
19	AG PRESERVATION FUND				
341	INTEREST EARNED				
19-300-341-000	INTEREST EARNED	<u>96.37</u>	<u>15.00</u>	<u>500.00</u>	<u>300.00</u>
341	INTEREST EARNED	96.37	15.00	500.00	300.00
392	INTERFUND TRANSFERS IN				
19-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>30,000.00</u>	<u>50,000.00</u>	<u>25,000.00</u>
392	INTERFUND TRANSFERS IN	0.00	30,000.00	50,000.00	25,000.00
461	NATURAL RESOURCE CONSERVATION				
19-400-461-070	AG EASEMENT PURCHASES	<u>20,881.50</u>	<u>47,480.00</u>	<u>47,450.00</u>	<u>25,000.00</u>
461	NATURAL RESOURCE CONSERVATION	20,881.50	47,480.00	47,450.00	25,000.00
19	AG PRESERVATION FUND	-20,785.13	-17,465.00	3,050.00	300.00

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NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		96.37	30,015.00	50,500.00	25,300.00
<i>Expense Total</i>		20,881.50	47,480.00	47,450.00	25,000.00
<i>Grand Total</i>		<u>-20,785.13</u>	<u>-17,465.00</u>	<u>3,050.00</u>	<u>300.00</u>

19 AGRICULTURAL PRESERVATION FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$96	\$15	\$500	\$300

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

392 INTERFUND OPERATING TRANSFERS-IN

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
392.001 Transfer from General Fund	\$0	\$30,000	\$50,000	\$25,000

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

YEAR	BALANCE @ 12/31	3 YR. ROLLING AVG
2015 estimated	\$83,750	\$80,692
2014 projected	\$73,250	\$83,090
2013 actual	\$88,246	\$88,981
2012 actual	\$90,944	\$85,923
2011 actual	\$90,923	\$75,895

EXPENDITURES

461 AGRICULTURAL EASEMENT PURCHASES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
461.070 Agricultural Easement Purchase	\$20,882	\$47,480	\$47,450	\$25,000

The County Agricultural Preservation Board is uncertain as this budget is being prepared whether funding will be available through federal or state sources for the purchase of agricultural conservation easements. There are farms in the Township that have a high ranking for conservation easement purchase. This budget does recommend a transfer of funding to the Agricultural Preservation Fund to improve the fund balance in anticipation of upcoming years' purchases. The Township portion is \$150 per acre.

In 2015, the County has requested that the Township indicate the amount of funds available for purchase of ag conservation easements in the Township. A new evaluation process is under consideration and therefore the qualifying farms will not be announced until February 2015.

FUND 30

CAPITAL RESERVE FUND

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2015 Budget

Report_Detailed



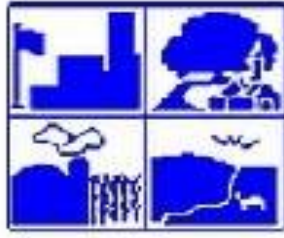
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 Period 01 - 15
 Fiscal Year 2015

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
30	CAPITAL RESERVE FUND				
341	INTEREST EARNED				
30-300-341-000	INTEREST EARNINGS	17,553.27	8,500.00	15,000.00	15,000.00
30-300-341-020	UNREALIZED GL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
341	INTEREST EARNED	17,553.27	8,500.00	15,000.00	15,000.00
342	RENTS & ROYALTIES				
30-300-342-210	CODES FIRE TRAILER BLDG LEASE	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>6,000.00</u>
342	RENTS & ROYALTIES	0.00	10,000.00	0.00	6,000.00
354	STATE GRANTS				
30-300-354-010	DCNR GRANT REVENUE	67,200.00	200,000.00	0.00	200,000.00
30-300-354-020	SAFETY EQUIP GRANT REVENUE	0.00	0.00	0.00	0.00
30-300-354-150	RECYCLING EQUIPMENT	0.00	187,200.00	0.00	164,000.00
30-300-354-160	MISC STATE GRANTS	<u>0.00</u>	<u>35,000.00</u>	<u>0.00</u>	<u>35,000.00</u>
354	STATE GRANTS	67,200.00	422,200.00	0.00	399,000.00
355	STATE SHARED REVENUES				
30-300-355-080	MARCELLUS SHALE IMPACT FEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
355	STATE SHARED REVENUES	0.00	0.00	0.00	0.00
357	LOCAL GRANTS				
30-300-357-020	CNG GRANT REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
358	LOCAL SHARED PAYMENTS				
30-300-358-000	RECYCLING EQUIP SHARED PMTS	<u>0.00</u>	<u>10,400.00</u>	<u>0.00</u>	<u>0.00</u>
358	LOCAL SHARED PAYMENTS	0.00	10,400.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS				
30-300-387-000	DEVELOPER CONTRIBUTIONS	<u>50,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>177,000.00</u>
387	PRIVATE CONTRIBUTIONS	50,000.00	0.00	0.00	177,000.00
389	MISCELLANEOUS REVENUE				
30-300-389-000	MISCELLANEOUS REVENUE	1,826.11	0.00	0.00	0.00
30-300-389-010	MC POST REVENUE - CAPITAL	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
389	MISCELLANEOUS REVENUE	1,826.11	0.00	0.00	0.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
391	SALE OF FIXED ASSETS				
30-300-391-100	SALE OF FIXED ASSETS	<u>46,976.37</u>	<u>1,000.00</u>	<u>12,000.00</u>	<u>1,000.00</u>
391	SALE OF FIXED ASSETS	46,976.37	1,000.00	12,000.00	1,000.00
392	INTERFUND TRANSFERS IN				
30-300-392-001	TRANSFER IN GENERAL FUND	1,501,029.95	500,000.00	500,000.00	500,000.00
30-300-392-016	TRANSFER IN GOA FUND	0.00	0.00	0.00	0.00
30-300-392-030	TRANSFER IN CAPITAL RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	1,501,029.95	500,000.00	500,000.00	500,000.00
395	REFUNDS OF PRIOR YR'S EXPENSES				
30-300-395-000	REFUND OF PRIOR YEARS EXP	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
395	REFUNDS OF PRIOR YR'S EXPENSES	0.00	0.00	0.00	0.00
401	EXECUTIVE				
30-400-401-750	CAPITAL EQUIPMENT PURCHASES	<u>9,350.00</u>	<u>43,700.00</u>	<u>45,010.00</u>	<u>19,500.00</u>
401	EXECUTIVE	9,350.00	43,700.00	45,010.00	19,500.00
402	FINANCE				
30-400-402-750	CAPITAL EQUIPMENT PURCHASES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
402	FINANCE	0.00	0.00	0.00	0.00
407	IT-NETWORKING				
30-400-407-750	CAPITAL EQUIPMENT PURCHASES	<u>102,852.02</u>	<u>24,000.00</u>	<u>32,000.00</u>	<u>15,900.00</u>
407	IT-NETWORKING	102,852.02	24,000.00	32,000.00	15,900.00
408	ENGINEERING				
30-400-408-750	CAPITAL EQUIPMENT PURCHASES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
408	ENGINEERING	0.00	0.00	0.00	0.00
409	BUILDINGS & GROUNDS				
30-400-409-750	CAPITAL EQUIPMENT PURCHASES	11,308.00	182,400.00	55,907.00	132,400.00
30-400-409-760	BUILDING MAINTENANCE FUND	24,963.49	0.00	0.00	0.00
30-400-409-770	WELLNESS/FITNESS FUND	<u>-262.42</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
409	BUILDINGS & GROUNDS	36,009.07	182,400.00	55,907.00	132,400.00
410	POLICE				
30-400-410-374	MOBILE COMM POST-CAPITAL	4,680.32	0.00	0.00	0.00
30-400-410-750	POLICE CAPITAL PURCHASES	69,074.02	146,115.00	112,000.00	276,189.00
30-400-410-760	POLICE/PW RADIO SYSTEM	97,176.52	0.00	63,397.00	0.00
30-400-410-770	POLICE CAR VIDEO SINKING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
410	POLICE	170,930.86	146,115.00	175,397.00	276,189.00
414	PLANNING & ZONING				
30-400-414-750	CAPITAL EQUIPMENT	5,000.00	167,370.00	22,500.00	106,000.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
	PURCHASES				
414	PLANNING & ZONING	5,000.00	167,370.00	22,500.00	106,000.00
430	PUBLIC WORKS				
	ADMINISTRATION				
30-400-430-750	NEW EQUIPMENT	35,246.00	488,225.00	305,375.00	53,990.00
30-400-430-760	REPLACEMENT EQUIPMENT	<u>368,840.67</u>	<u>168,525.00</u>	<u>164,680.00</u>	<u>269,535.00</u>
430	PUBLIC WORKS	404,086.67	656,750.00	470,055.00	323,525.00
	ADMINISTRATION				
438	ROAD & BRIDGE				
	MAINTENANCE				
30-400-438-245	GAS IMPACT FEE EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
438	ROAD & BRIDGE	0.00	0.00	0.00	0.00
	MAINTENANCE				
439	ROAD CONSTRUCTION				
30-400-439-610	CAPITAL CONSTRUCTION	16,921.29	105,000.00	25,000.00	220,000.00
30-400-439-620	PGM STREETSCAPE PROJECT	0.00	0.00	0.00	0.00
30-400-439-710	ROW ACQUISITION COSTS	<u>0.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>
439	ROAD CONSTRUCTION	16,921.29	110,000.00	25,000.00	220,000.00
452	PARTICIPANT RECREATION				
30-400-452-610	REGIONAL PARK PROJECTS	87,797.02	0.00	0.00	0.00
30-400-452-750	MISC PARK EXPENDITURES	<u>106,251.66</u>	<u>546,647.00</u>	<u>83,470.00</u>	<u>371,700.00</u>
452	PARTICIPANT RECREATION	194,048.68	546,647.00	83,470.00	371,700.00
486	PROPERTY INSURANCE				
30-400-486-356	COMPUTER SELF-INSURANCE	<u>1,905.45</u>	<u>6,000.00</u>	<u>850.00</u>	<u>6,000.00</u>
486	PROPERTY INSURANCE	1,905.45	6,000.00	850.00	6,000.00
492	INTERFUND TRANSFERS				
	OUT				
30-400-492-001	TRANSFER TO GENERAL FUND	200,000.00	0.00	0.00	0.00
30-400-492-032	TRANSFER TO TIF FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
492	INTERFUND TRANSFERS	200,000.00	0.00	0.00	0.00
	OUT				
30	CAPITAL RESERVE FUND	543,481.66	-930,882.00	-383,189.00	-373,214.00

General Ledger 2015 Budget Report_Detailed



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Period 01 - 15
Fiscal Year 2015

ACCT

NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		1,684,585.70	952,100.00	527,000.00	1,098,000.00
<i>Expense Total</i>		1,141,104.04	1,882,982.00	910,189.00	1,471,214.00
<i>Grand Total</i>		<u>543,481.66</u>	<u>-930,882.00</u>	<u>-383,189.00</u>	<u>-373,214.00</u>

30 CAPITAL RESERVE FUND**REVENUES****341 INTEREST REVENUE**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$17,553	\$8,500	\$15,000	\$15,000

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

342 RENTS & ROYALTIES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
342.210 Centre Region Codes Lease of Fire Trailer	\$0	\$10,000	\$0	\$6,000

This line item represents the funding for the fire trailer storage structure to be constructed on the Township property and leased by Centre Region Code Agency. The receipts are determined by the timing of the completion of the project.

354 STATE GRANT REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.010 DCNR Grant Revenue	\$67,200	\$200,000	\$0	\$200,000

A grant has been applied for from DCNR for the Westfield Park Project. Notice of the grant award has been received in 2014 with project to be constructed in 2015.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.150 Recycling Equipment	\$0	\$187,200	\$0	\$164,000

This line item represents the 90% (of cost) state grant funding for the grapppler truck ordered in September 2014. The Township will also receive 90% of the cost of the four leaf boxes budgeted in 2015.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
354.160 Miscellaneous Grant Revenue	\$0	\$35,000	\$0	\$35,000

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

358 LOCAL GOVERNMENT SHARED PAYMENTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
358.000 Recycling Equipment Shared Payments	\$0	\$10,400	\$0	\$0

This line item represents the revenue from sharing equipment with other municipalities

387 DEVELOPER CONTRIBUTIONS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
387.000 Developer Contributions	\$50,000	\$0	\$0	\$177,000

This line item represents the contributions made for the Teener League Field lighting project. The pledges include:

Louis Silvi Foundation	\$120,000
Ferguson Township	\$75,000*
State College Teener League	\$25,000
Patton Township	\$10,000
State College Borough	\$10,000
Centre County Visitors Bureau	\$10,000
West Penn Power	\$2,000

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

389 MISCELLANEOUS REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
389.000 Miscellaneous Revenue	\$1,826	\$0	\$0	\$0

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

391 SALE OF FIXED ASSETS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
391.100 Sale of Fixed Assets	\$46,976	\$1,000	\$12,000	\$1,000

With the purchase of new trucks, cars, computers, and other miscellaneous items, the Township typically sells the existing items to the public. This account reflects the revenue from such sales.

392 INTERFUND OPERATING TRANSFERS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
392.001 Transfer from General Fund	\$1,501,030	\$500,000	\$500,000	\$500,000

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

EXPENDITURES**CAPITAL EQUIPMENT PURCHASES-SUMMARY**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
401.750 Capital Equipment-Administration	\$9,350	\$43,700	\$45,010	\$19,500

This account summarizes the capital expenditures requested by administration. These expenditures are detailed below.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
407.750 Capital Equipment- Information Technology	\$102,852	\$24,000	\$32,000	\$15,900

This account summarizes the capital expenditures requested by the IT department. These expenditures are detailed below.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
409.750 Capital Equipment- Buildings-New	\$11,308	\$182,400	\$55,907	\$132,400

This account summarizes the capital expenditures requested by the Buildings department for new equipment. These expenditures are detailed below.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
409.760 Capital Equipment- Buildings-Replacement	\$24,963	\$0	\$0	\$0

This account summarizes the capital expenditures requested by the Buildings department for replacement equipment. These expenditures are detailed below.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
409.770 Capital Equipment- Wellness Fund	\$-262	\$0	\$0	\$0

This account represents capital expenditures from the wellness fund.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
410.374 Capital Equipment-Mobile Command Post	\$4,680	\$0	\$0	\$0

This account represents capital expenditures for the Mobile Command Post. Beginning in 2014, this information is recorded as a liability in the General Fund.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
410.750 Capital Equipment-Police- New	\$166,251	\$146,115	\$112,000	\$276,189

This account summarizes the capital expenditures requested by the Police department. These expenditures are detailed below. This includes the radio system sinking fund, and the video sinking fund expenditures.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
410.760 Capital Equipment-Police- Replacement	\$0	\$0	\$63,397	\$0

This account summarizes the capital expenditures requested by the Police department. These expenditures are detailed below.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
414.750 Capital Equipment- Planning	\$5,000	\$167,370	\$22,500	\$106,000

This account summarizes the capital expenditures requested by the Planning department. These expenditures are detailed below.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
430.750 Capital Equipment-Public Works-New	\$35,246	\$488,225	\$305,375	\$53,990

This account summarizes the capital expenditures requested by the Public Works department for new equipment. These expenditures are detailed below.

430.760 Capital Equipment-Public Works-Replacement	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$368,841	\$168,525	\$164,680	\$269,535

This account summarizes the capital expenditures requested by the Public Works department for replacement equipment. These expenditures are detailed below.

439.610 Roads Capital Construction	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$16,921	\$105,000	\$25,000	\$220,000

This account represents the capital projects expenditures from the fund for road projects.

439.710 ROW Acquisition Costs	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$5,000	\$0	\$0

This account represents the capital projects expenditures from the fund for road projects.

452.610 Parks Capital Construction	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$87,797	\$0	\$0	\$0

This account represents the capital projects expenditures from the fund for parks projects.

452.750 Capital Equipment-Parks	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$106,252	\$546,674	\$83,470	\$344,700

This account summarizes the capital expenditures requested by the Parks & Rec department. These expenditures are detailed below.

486 SELF INSURANCE

486.356 Capital Equipment-IT Self Insurance	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$1,905	\$6,000	\$850	\$6,000

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

492 INTERFUND OPERATING TRANSFERS-OUT

492.001 Interfund Transfers out-General Fund	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$200,000	\$0	\$0	\$0

This account represents transfers made from the Capital Reserve Fund to the General Fund.

CAPITAL EXPENDITURES DETAILS

The following pages detail the 2015 Capital Expenditures taken from the Capital Improvement Program Plan, revised and updated based on current information

401.750 ADMINISTRATION

Replacement of Conference Room Chairs

\$7,000

Ten conference room chairs will now be 23 years old. Board and staff meeting in the conference room, use these chairs frequently. The fabric covered chairs are tilt/height adjustable. Replacement with high-grade chairs is recommended and depending on manufacturer, model, finishes and discounts these chairs could range from \$500 - \$1,000 per chair.

Main Meeting Room Safety Improvements

\$12,500

Improving the safety of the main meeting room includes adding ballistic armor to the tables to provide a safe area for elected and appointed officials.

407.750 INFORMATION TECHNOLOGY

Purchasing & Accounts Payable Workflow for Springbrook

\$6,900

This item represents moving from paper based requisition process to an electronic process using the Springbrook accounting system.

It will reduce paperwork and eliminate lost documents, since the employees will request authorizations directly on the accounting system. Approvals will be done within the system as well.

Website Video

\$6,000

This represents the cost of preparing a professional video stream for the township website.

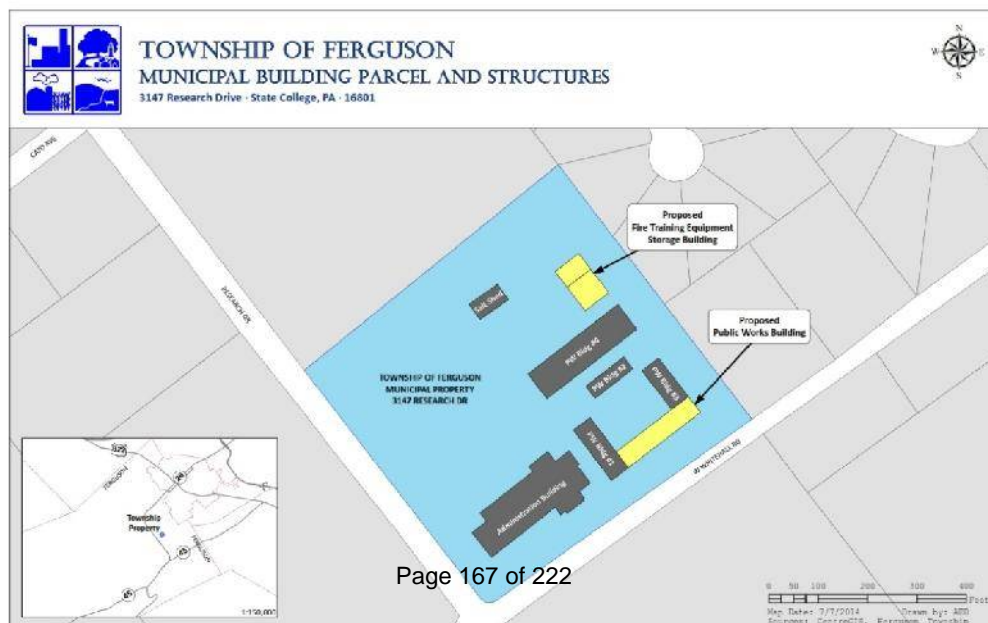
Document Imaging Upgrade

\$3,000

This represents the cost of upgrading the document imaging software.

BUILDINGS AND GROUNDS

The map of the township facilities is revised to include the proposed fire trailer structure and the new public works facility.



EQUIPMENT & SINKING FUND			
	New Building Equipment 409.750	Replacement Equipment Fund 409.760	Fitness Equipment/ Wellness Fund 409.770
PROJECTED BEGINNING BALANCE 2015		\$155,650	\$5,150
Mobile generator hook up	\$10,000		
Floor Scrubbing Machine	\$4,000		
Fire training trailer	\$83,400		
Fuel Pump dispensers, island & canopy	\$35,000		
Building equipment capital replacement fund		\$27,000	
Health/Wellness/Fitness			\$2,000
TOTAL/ENDING BALANCE 2015	\$132,400	\$182,650	\$7,150

The Buildings & Grounds Department has a sinking fund for replacement of major equipment. The proposed sinking fund activity is included in the following chart. Currently, there are no plans to replace any equipment in the next 5 years

The sinking fund was set up after the township building was renovated in 2007 to save for the future replacement of building systems such as HVAC, roof, doors, fixtures. The amount established was \$27,000 per year. The amount has not changed and remained the same each year without escalation.

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

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

410.750 PUBLIC SAFETY

Below is the current fleet replacement schedule.

Vehicle #	FT-1	FT-2	FT-3	FT-4	FT-5	FT-6	FT-7	FT-8	FT-10	FT-11	FT-12	FT-13	FT-14	FT-17	EVOC-2	FT-20	FT-21
Year / Make	2013 Chev Tahoe	2014 Chev Tahoe	2013 Chev Tahoe	2012 Chev Caprice	2011 Chev Caprice	2012 Chev Caprice	2009 Ford Crown Victoria	2015 Chev Tahoe	2010 Ford Fusion	2013 Chev Tahoe	2004 Ford Crown Victoria	2014 Chev Impala	2011 Chev Tahoe	2008 Chev Impala	2008 Ford Crown Victoria	2000 MCV	CRV 1995 Ford
Twp ID	100046	100259	100045	100043	100255	100048	100195		100253	100044	100010	100260	100254	100123	100193		100252
VIN	1GNLC2E00DR283016	1GNSK2E02E4172886	1GNLC2E06DR284231	6G1MK5U23CL646331	6G1MK5T20BL544811	6G1MK5U2XCL644432	2FAHP71V39X140033		3FAHP0H1A0AR213114	1GNLC2E06DR284350	2FAHP71W04X128911	1G11X3SL2EU145604	1GNSK2E04BR326560	2G1WS553181338892	2FAFP71V28X106851	5134LP37J8Y33198651	1FDJE30F8SHB77651
In Service	May-13	May-14	May-13	Oct-12	Aug-12	Oct-12	Jun-09		Apr-12	May-13	Apr-04	Mar-14	Aug-12	Mar-10	Oct-12	Jul-05	Jun-08
Assignment	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Detective	Patrol	Chief	Patrol	Detective	EVOC	Spec		
CNG	Y	N	Y							Y							
Radio In Service	XTL2500 2013	XTL2500	XTL2500 2013	XTL2500 2013	XTL2500 2013	XTL2500 2013	XTL3000 2009		XTL2500	XTL3000 2009	MVA N/A	None	XTL2500	XTL2500	N/A	Multiple	N/A
MCT																	
Model / In service	M-6 (2010)	M-6 (2009)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2009)	None	M-6 (2010)	None	None	None	M-6 (2010)	None	None	2 laptops	None
VASCAR / VSPEC	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VSPEC 2009		N/A	VASCAR	N/A	N/A	N/A	N/A	N/A	N/A	N/A
In service Officers Assigned	3712-3710	3719-3729	3737-3726	3721-3714	3723-3722	3725-3711	Traffic 3713	3728	3730-3715	Training 3700	3706-3718	3727	All	Select	All		
Est.	2018	2019	2018	2017	2016	2017	2014	2015	2017	2018	2015	2019	2016	2016		N/A	N/A
Color	Bl/Silver	Bl/Silver	Bl/Silver	Silver	Silver	Silver	DK Blue	Gold	Bl/Silver	DK Gray	Black	Silver	Black	White	White	White	White
Registrn	MG4783G		MG4785G	MG3039G	MG7642F	MG3038G	EDX0010	GFW2466	MG4784G	EDX2416	JKK3229	MG6670F	WJ8888	MG7443D	95356MG	MG4227B	
Mileage May 2014	23,985	200	24,622	32,395	73,976	29,538	58,610		29,400	21,954	91,432	1,020	53,102	29,354	121,891	4,939	187,335

Note: One detective has a County supplied car.

Police Vehicles & Equipment

\$101,500

One vehicle will be due for replacement and the addition of a marked patrol vehicle (FT-8) is requested to maintain the 2 officer per car ratio, which extends useful life to 5 years and evens out the year-to-year expense to maintain the fleet. The replacement of the department's unmarked patrol unit (FT-7) was pushed from 2013 to 2014 to this year due to lower mileage & good condition, and it is still so. Therefore, FT-7 will become the department's administrative and training vehicle, and the current such vehicle, FT-12, will be replaced this year.

Add Chevrolet Tahoe (FT-8)	\$34,500
Equipment and installation	15,500
Subtotal	\$60,000

Replace 2004 Ford Crown Victoria (FT-12) (with Caprice)	\$33,500
Equipment and installation	8,000
Subtotal	\$41,500
Total	\$101,500

Note: Equipment and install for FT-8 is higher than other vehicles as it requires all new equipment since it is an addition to the fleet and there is no existing equipment to install. It will need a mobile computer system, VASCAR unit, etc.

CNG Conversions \$19,000

This cost is for the new Tahoe (FT-8) & FT-2 to be converted to operate on Compressed Natural Gas. Grant funding is not available at this time for only two conversions (need 5 to apply). This cost is higher than last year to accommodate the tank cover, which was found to be needed. 1 @ \$12,000 and 1 @ \$7,000.

Police Equipment

Records Management/Mobile Data System Software \$55,000

Our current regionally shared dispatch and the vendor has discontinued records management/mobile data system. The consortium is seeking the cost of migration to the current vendor's new system. If that does not have a successful outcome, a new vendor will be chosen. This is the second of two anticipatory cost payments. (\$110,000 over 2 years).

Sinking Fund Use-Records Management/Mobile Data System Hardware \$60,000

This line item represents the use of the police car video/equipment sinking fund allocation. The department is proposing to replace the car laptops with new multiuse laptop type equipment to interface with the new records management system.

Interview Room Recording System Update \$8,200

This is a revised amount related to the 2014 budget item to reflect current costs.

VASCAR Plus IIIC \$10,850

The department's current VASCAR (Visual Average Speed Computer And Recorder) units are getting older, starting to require frequent repair of switches, and programing. The department requests this amount to replace the entire current unit with the latest version. Should the state allow the use of RADAR (RADio Detection And Ranging) by municipal police, the department could utilize these funds to purchase RADAR units instead. 7 @ \$1,350 plus \$200 each installation.

Patrol Bicycles \$6,000

Our 4 patrol bicycles are 14 years old and in need of replacement; the helmets have a 5-year expiration date and were purchased in 2007. 4 bikes @ \$1,400 each & 4 helmets @ \$100 each.

Level 4 Ballistic Shield \$3,000

This request is for adding a ballistic shield in the patrol vehicle assigned to the corporals, which will allow both supervisor cars to each have a level four ballistic shield capable of providing ballistic protection for multiple officers from center fire rifle rounds. We currently have Level 3 shields in officer assigned patrol cars.

TASERS \$8,500

The second set of our current X-26 Tasers will reach the end of their five-year maximum recommended shelf life. This price includes four of the new model Tasers, the X-2, plus the camera, download software and an additional four-year warranty on both the Taser and camera beyond the standard/included one-year warranty.

Evidence Room Property Tracking System

\$4,139

The handling of property and evidence is a high liability area for police departments and has significantly increased in amount with the explosion of digital data as well as the increasing demand for forensic evidence. Our property and evidence system is currently managed by a detective and substantially affects his available investigative time. This software & hardware would decrease the amount of time spent on logging, organizing, moving, tracking, purging & auditing property & evidentiary items under our control. Although some information is captured in our main records system, it is primarily purposed for generating required crime reporting, and is not nearly as robust and efficient as software designed for such use. Hardware consisting of barcode printer, Bluetooth scanner, signature pad: \$1,732; 2 concurrent user licenses (yearly cost) \$2,408.

Police Vehicle Equipment Sinking Fund

This sinking fund is to replace the mobile equipment, such as computers, monitors, keyboards, printers, air cards, in the police cars when they reach the end of life. It is also expected to be used for camera systems, license plate readers and other mobile technologies.

FERGUSON TOWNSHIP 2015 – 2019 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS POLICE CAR VIDEO SINKING FUND

30.400.410.760				
Description	Year	Additions	Deductions	Balance
Annual Sinking Fund Contribution	2012	10,000		10,000
Annual Sinking Fund Contribution	2013	10,000		20,000
Annual Sinking Fund Contribution	2014	10,000		30,000
Mobile Computer Systems	2015		60,000	(30,000)
Annual Sinking Fund Contribution	2015	20,000		(10,000)
Total		50,000	60,000	

414.750 PLANNING AND ZONING

Consultant - Rewrite of Land Use Ordinances

\$100,000

Allow for an update of the Zoning regulations as well as the revision of the Subdivision and Land Development Ordinance consistent with the goals and objectives of the adopted Mission Statement, Township Strategic Plan and the Regional Comprehensive Plan update. Amendments to the zoning ordinance could reduce redundancy, inconsistency and out-of-date regulations. Throughout the draft 2014 Ferguson Township Strategic Plan are Action Steps that indicate reviewing the land use ordinances to ensure that these ordinances meet the Township's vision for the future.

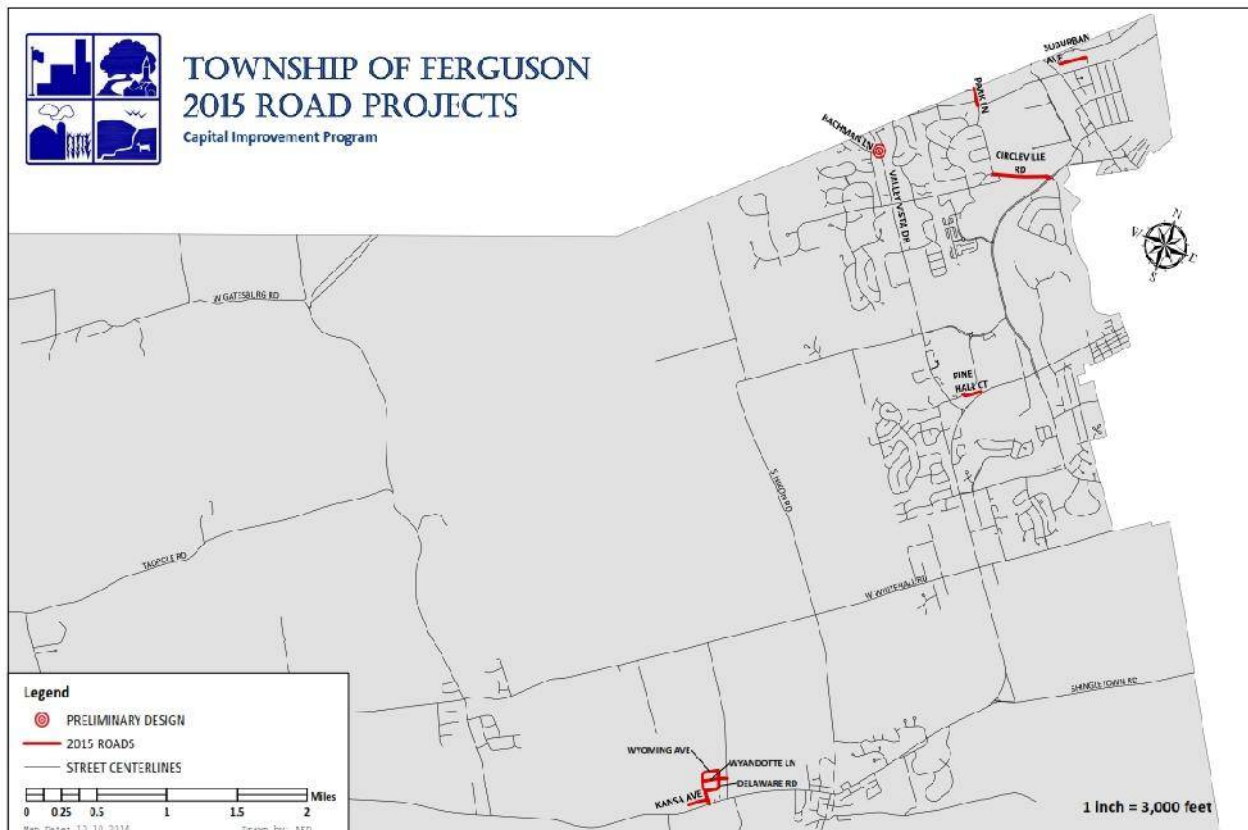
Assistant Planner - Office Furniture

\$6,000

The Assistant Planner will utilize the existing office next to the zoning officer. This office will need furniture and office equipment for the new staff. This also includes \$2,000 for office equipment.

PUBLIC WORKS

Following is a map of the 2015 Township road projects



439.610 ROAD PROJECTS

ROADS - Description	Const Year	Construction Year Cost	
2015			
Microsurfacing and pavement preservation Townshipwide	2015	\$10,000	
Guiderail Replacement	2015	\$242,000	
Curb & Ramp Replacement	2015	\$45,000	
Pine Hall Court materials and paver	2015	\$24,000	
2014 Project Selders Circle Overlay	2015	\$220,500	
2104 Project Rosemont Drive Box Culvert	2015	\$127,050	
Subtotal Liquid Fuels			\$668,550
White property acquisition 8.9 acres	2015	\$220,000	
Subtotal Capital Reserve Fund			\$220,000
Bikepaths and parking lots pavement repair, sealcoating, line striping	2015	\$33,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement (4 intersections per year)	2015	\$22,000	
Circleville Rd from East Park Hills Avenue to Blue Course Drive - base repair by FTPW, mill and overlay, no drainage, no curb	2015	\$118,000	
Wyoming Ave. - asphalt overlay (base repair by FTPW)	2015	\$65,000	
Wyandotte Lane - asphalt overlay (base repair by FTPW)	2015	\$33,000	
Delaware Road - asphalt overlay (base repair by FTPW)	2015	\$45,000	
Kansa Ave.- paved swales and asphalt overlay (base repair by FTPW) (paid using Piney Ridge funds)	2015	\$42,000	
Kansa drainage (pipe 652 Kansa to 667 Kansa backyard or from cul-de-sac to intermittent stream to accept sump pump discharge) (paid using Piney Ridge funds)	2015	\$41,000	
Kansa drainage inlets (partially paid using Piney Ridge funds)	2015	\$13,000	
Kansa utility relocation	2015	\$17,000	
Kansa ROW (drainage easement)	2015	\$6,000	
Suburban Ave - mill curblane, overlay, (base repair by FTPW)	2015	\$51,000	
Suburban Ave - select curb repair	2015	\$10,000	
Suburban Ave stormpipe	2015	\$83,000	
Suburban Avenue Engineering (drainage study, survey, flood plain mapping)	2015	acct 408.314	
Park Lane - from Aaron Dr to Ferguson/Patton line, mill curblane and overlay, no drainage, no curb (base repair by FTPW)	2015	\$22,000	
Park Lane from Aaron Dr to Ferguson/Patton line, ADA ramps	2015	\$35,000	
Design a left turn lane on Valley Vista Dr. at Bachman Lane considering a Round-a-bout or Traffic Signal	2015	acct 408.314	
TIF SUBTOTAL			\$636,000
TOTAL		\$1,524,550	

430.750 & 430.760 PUBLIC WORKS EQUIPMENT

Equipment Condition Report

FERGUSON TOWNSHIP EQUIPMENT CONDITION REPORT (valued at: ≥ \$25,000) - prepared 6/2014											
ID #	Equipment Name	Year	Chassis	Engine	Body	Mileage/Hours as of 4/30/14	MILES	HOURS	2013 Labor	2013 Parts	2013 Total
IM-100	Bomag Roller	1997	Good	Good	Good	619		X	\$0.00	\$0.00	\$0.00
IM-106	Pull Broom - SELL	1986	Poor	N/A	Poor						
IM-107	Ingersoll Rand Tow Behind Compressor	2003	Fair	Good	Fair	474		X	\$45.00	\$92.62	\$137.62
IM-117	Cat Skid Steer	2007	Fair	Good	Fair	994		X	\$720.00	\$738.79	\$1,458.79
IM-400	Brush Bandit 250 Brush Chipper	1993	N/A	N/A	N/A						
IM-401	Brush Bandit 250XP Brush Chipper	2000	Fair	Good	Fair	1,675		X	\$225.00	\$639.60	\$864.60
IM-402	Vermeer Brush Chipper	2004	Good	Good	Good	1,350		X	\$1,550.00	\$2,892.00	\$4,442.00
IM-404	ODB LT600 Leaf Collector	1992	Fair	Fair	Fair	2,300		X	\$90.00	\$25.00	\$115.00
IM-405	Tarco Leaf Collector	2000	N/A	N/A	N/A						
IM-414	ODB Pull Behind Leaf Collector	2005	Good	Good	Good	555		X	\$70.00	\$35.00	\$105.00
IM-500	Kubota ZD-21	2003	Fair	Good	Fair	1,281		X	\$730.00	\$1,142.00	\$1,872.00
IM-513	Kubota ZG-20	2007	Fair	Good	Fair	551		X	\$470.00	\$1,066.29	\$1,536.29
PW-09	John Deere 6330 Tractor	2010	Good	Good	Good	1,384		X	\$695.00	\$1,670.04	\$2,365.04
PW-10	Chevy Silverado 3500 1-Ton Pickup	2010	Good	Good	Good	25,400	X		\$260.00	\$156.00	\$416.00
PW-11	International Tymco Street Sweeper	2009	Good	Good	Good	5,264	X		\$675.00	\$1,060.00	\$1,735.00
PW-12	Freightliner Truck Mounted Leaf Collector	2008	Good	Fair	Good	18,390	X		\$1,580.00	\$2,208.41	\$3,788.41
PW-14	International Single Axle Dump Truck	2006	Fair	Good	Good	24,848	X		\$270.00	\$353.37	\$623.37
PW-16	FL70 Freightliner Leaf Vac Truck	2004	Good	Good	Good	27,700	X		\$2,950.00	\$7,575.30	\$10,525.30
PW-17	Chevrolet Camo Blazer	1985	N/A	N/A	N/A						
PW-18	Ford F350 Utility Box Sign Truck	2003	Good	Good	Good	63,200	X		\$670.00	\$1,070.00	\$1,740.00
PW-19	International Single Axle Dump Truck	2010	Good	Good	Good	7,000	X		\$360.00	\$1,903.58	\$2,263.58
PW-20	Ford F550 Super Duty Dump Truck	2001	Poor	Fair	Fair	48,000	X		\$560.00	\$261.00	\$821.00
PW-21	International Tandem Axle Dump Truck	1999	Poor	Fair	Fair	47,600	X		\$790.00	\$2,872.40	\$3,662.40
PW-22	International Single Axle 4x4 Dump Truck	1998	Poor	Poor	Fair	62,360	X		\$720.00	\$1,440.00	\$2,160.00
PW-24	International Single Axle Dump Truck	1997	N/A	N/A	N/A				OUT OF SERVICE - TO BE SOLD		
PW-32	Ford F550 Super Duty Dump Truck - Terra Star	1999	Poor	Fair	Fair	56,932	X		\$1,220.00	\$2,540.00	\$3,760.00
PW-33	Ford F350 Utility Box Foreman's Truck	2002	Fair	Good	Fair	71,163	X		\$80.00	\$58.51	\$138.51
PW-34	Ford Truck - VAC ALL	1997	Good	Good	Fair	18,000	X		\$780.00	\$390.79	\$1,170.79
PW-35	Ford Fusion	2010									
PW-36	Chevy Impala Silver	2000	N/A	N/A	N/A				TO BE SOLD		
PW-39	Chevy Impala Gold	2002									
PW-40	International Single Axle Dump Truck	2003	Fair	Fair	Fair	27,460	X		\$350.00	\$215.00	\$565.00
PW-42	621B Case Loader	1995	Fair	Fair	Fair	3,750		X	\$800.00	\$300.00	\$1,100.00
PW-43	4355 Massey-Ferguson Tractor	2003	Good	Good	Good	1,438		X	\$480.00	\$221.00	\$701.00
PW-44	420 D Caterpillar Backhoe	2001	Fair	Good	Good	3,570		X	\$350.00	\$4,068.00	\$4,418.00
PW-45	International Single Axle Dump Truck	2008	Good	Good	Good	15,750	X		\$360.00	\$650.00	\$1,010.00
PW-54	PA International Black Utility 3000 GVW	2003	Fair	N/A	Fair						
PW-55	Towmaster Traier 10000 GVW	1997	Good	N/A	Good				\$150.00	\$300.00	\$450.00
PW-56	Interstate Trailer 12 Ton	2002	Fair	N/A	Good				\$35.00		\$35.00
IM-403	2010 Brush Bandit 1590XP	2010	Good	Good	Good	631		X	\$325.00	\$496.02	\$821.02
PW-8	2011 Ford F550 Truck	2011	Good	Good	Good	11,718	X		\$595.00	\$545.00	\$1,140.00
	Kubota RTV Utility Vehicle	2007	Fair	Good	Good	738		X	\$225.00	\$345.00	\$570.00
IM-503	ZD331 Kubota Mower	NEW	Good	Good	Good	200	X		\$410.00	\$304.00	\$714.00
PW-24-A	International TK 7400	2014	New	New	New						
PW-27	Ford F550 Super Duty Dump Truck	2014	New	New	New						
PW-32-A	International TK Terra Star	2014	New	New	New						
IM-102	Crafco Crack Sealer	2000	Fair	Fair	Poor						

The following charts depict the capital equipment requested by public works department for the 2015 budget.

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

NEW EQUIPMENT & REPLACEMENTS UNDER \$25,000	Cost	REPLACEMENT FUND EQUIPMENT >= \$25,000	Cost
		Beginning Balance	\$ 213,315
		Add Annual Funding	\$ 288,956
EXPENDITURES			
UPS backup and signal cabinet modifications Atherton/ N Hills	\$17,850	Replace PW-21 a 1999 International tandem axle dump and plow truck	\$ 231,000
Traffic signal LED replacements	\$5,000		
Zmaster diesel zero turn mower replace IM22	\$12,320	Replace IM-102 a 2000 Craftco crack sealer with air compressor	\$ 38,535
18 foot trailer for storing and transporting landscaping equipment to job sites	\$9,000		
Enclosed Carmate trailer 7x12 for storing and transporting tools and supplies to job sites	\$5,200		
Install 2 tarps on 2 trucks for hauling stone, mulch, asphalt	\$4,620		
SUBTOTAL EQUIP NOT IN FUND	\$53,990	SUBTOTAL 2015 EQ FUND EXP	\$ 269,535
		Ending Balance	\$ 232,736

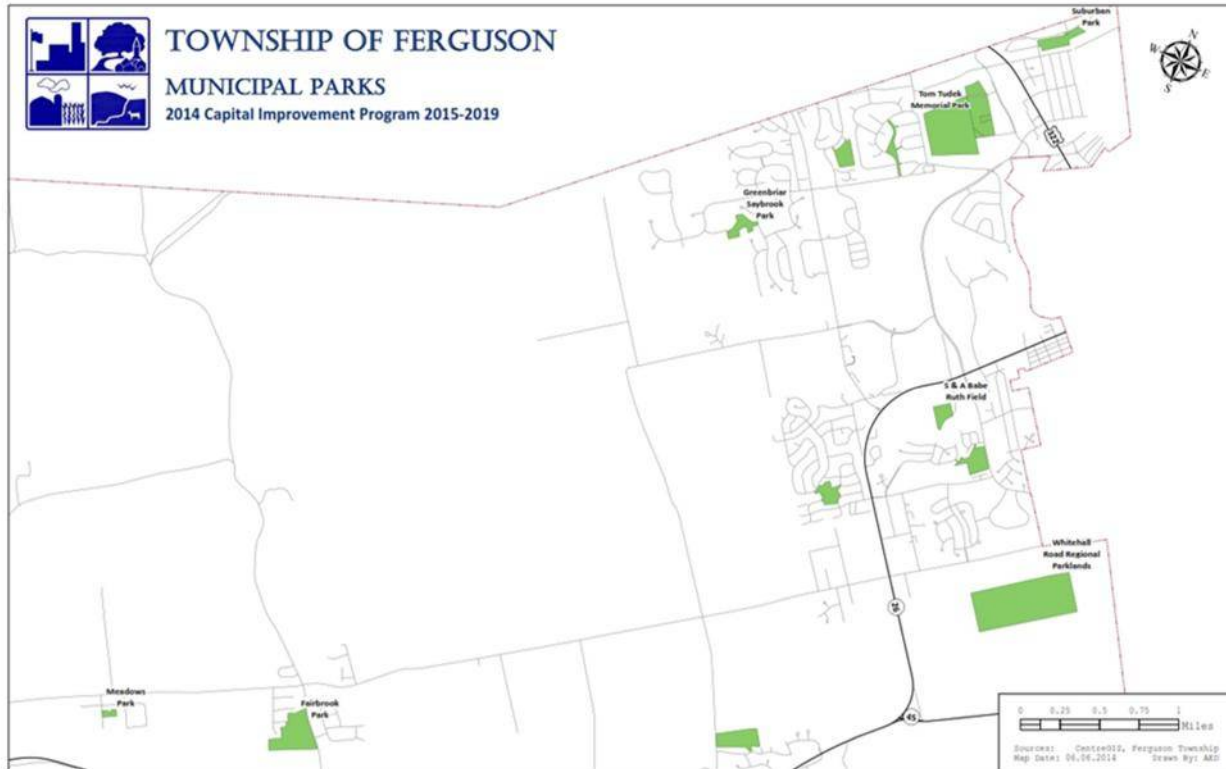
452.750 PARKS & RECREATION

Parks projects represent the park improvements to meet the growing needs of the Township's residents and are consistent with the Township's Recreation, Parks and Open Space Plans and each of the park's master plans. The projects are proposed to be paid for through grant funds, parkland fee-in-lieu funds and general funds. It should be noted that the Township is a partner in the Centre Region Parks and Recreation, Centre Region Parks and Recreation Authority in the various regional programs offered by the CRCOG. Long-term debt has been issued to renovate and expand the two regional pools and therefore that cost is now incorporated into the Township's annual operating costs. Two regional parks are also part of the regional parks program. Development of those parks has not been finalized. This CIP incorporates the annual capital costs to the Township until financing has been finalized among the partnering municipalities. Total projected costs are of total capital expenditures plus the additional financing costs for the pools and parks.

Expenditures for Parks and Recreation have increased significantly over the past 10 years. Much of this increase in costs is associated with the development of three regional parks and the redevelopment of two regional aquatic facilities. At the municipal level, park development in accordance with approved master plans is extremely costly and many times relies upon other grant funding.

All of the Township's parkland is developed to some degree except for the Westfield/Hillside Farm Estate Park. This park along with the S & A Teener League baseball facility and Tudek Park will be the focus of the major investments by the Township over the next five years.

Some of the related costs for these planned improvements may be offset by developer contributions to the parkland fee in lieu fund thus avoiding more impact on the General Fund. Nevertheless, funding for the second phases of development of the three regional parks has not yet been agreed to and could be a cost not factored into the projects found in this budget.



Partial Update to Tudek Park Master Plan

\$7,500

A portion of the park master plan has been developed in the area of the dog park and along Park Crest Lane in a more detailed manner than depicted on the original park master plan. Additionally, some envisioned development might not be needed with the addition of the regional parks. Engaging a consultant to update this portion of the park master plan will provide guidance.

Tudek Park Phase 3A

\$48,000

Complete additional items included in park Master Plan- age appropriate play equipment and paving of parking lot. Proposed play equipment is a climbing net with safety surface for ages 5-12 with adjacent park benches. The township is seeking funding via a fee in-lieu agreement to assist in financing this project.

State College Teener League Field Upgrades

\$252,000

This is a partnership project to expand the outfield fence to meet current PIAA standards and to install state of the art field lighting. This field is owned by Ferguson Township and maintained through a License Agreement with the State College Teener League. Funding partners include The Louis Silvi Foundation (\$120,000), State College Teener League (\$25,000), Patton Township (\$10,000), State College Borough (\$10,000), Centre County Visitors and Convention Bureau (\$10,000), West Penn Power (\$2,000) and Ferguson Township (\$75,000). Total funding secured - \$252,000.

Tudek Farmhouse Roof Replacement

\$7,000

The farmhouse is need of a roof. This will be funded through the Tudek Trust Fund.

Park Trees (various locations: 20 trees installed @ 460/tree)	\$9,700
Park Amenities (benches, trash containers, grills, doggie stations)	\$14,000
Haymarket Park Play Equipment Replace/Upgrade	\$33,500

In the past, the Township has made a general allocation to provide for equipment upgrades and replacements in order to meet playground safety standards. CRPR is recommending using this funding to upgrade the current play equipment and safety surface at Haymarket Park in 2015.

***FUND 31
REGIONAL CAPITAL RECREATION
PROJECTS FUND***

General Ledger

2015 Budget

Report_Detailed



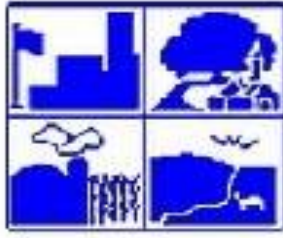
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 Fiscal Year 2015

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
31	REG CAP REC PROJECTS				
	FUND				
341	INTEREST EARNED				
31-300-341-000	INTEREST EARNED	<u>6,149.24</u>	<u>5,150.00</u>	<u>5,150.00</u>	<u>7,000.00</u>
341	INTEREST EARNED	6,149.24	5,150.00	5,150.00	7,000.00
387	PRIVATE CONTRIBUTIONS				
31-300-387-000	DEVELOPER CONTRIBUTIONS	<u>101,700.00</u>	<u>103,225.00</u>	<u>801,500.00</u>	<u>0.00</u>
387	PRIVATE CONTRIBUTIONS	101,700.00	103,225.00	801,500.00	0.00
389	MISCELLANEOUS REVENUE				
31-300-389-000	MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN				
31-300-392-001	TRANSFER IN-GENERAL FUND	<u>35,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	35,000.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION				
31-400-439-610	CONSTRUCTION COSTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION				
31-400-452-532	CRCOG-POOL CAPITAL	0.00	0.00	0.00	0.00
31-400-452-535	CRCOG-REG PARKS CAPITAL	<u>149,761.00</u>	<u>172,285.00</u>	<u>172,285.00</u>	<u>136,852.00</u>
452	PARTICIPANT RECREATION	149,761.00	172,285.00	172,285.00	136,852.00
492	INTERFUND TRANSFERS				
	OUT				
31-400-492-001	TRANSFERS OUT-GENERAL FUND	<u>35,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
492	INTERFUND TRANSFERS	35,000.00	0.00	0.00	0.00
	OUT				
31	REG CAP REC PROJECTS	-41,911.76	-63,910.00	634,365.00	-129,852.00
	FUND				

General Ledger

2015 Budget

Report_Detailed



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ACCT

NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		142,849.24	108,375.00	806,650.00	7,000.00
<i>Expense Total</i>		184,761.00	172,285.00	172,285.00	136,852.00
<i>Grand Total</i>		<u>-41,911.76</u>	<u>-63,910.00</u>	<u>634,365.00</u>	<u>-129,852.00</u>

31 REGIONAL CAPITAL RECREATION PROJECTS FUND**REVENUES****341 INTEREST REVENUE**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$6,149	\$5,150	\$5,150	\$7,000

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

The township is investigating other investment options for 2015, within the investment policy and Act 72 guidelines, to improve returns on invested funds.

387 PRIVATE CONTRIBUTIONS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
387.002 Developer Contributions	\$101,700	\$103,225	\$801,500	\$0

Circleville Partners (PSU-Lezzer-Haubert) Agreement

In 2014, the property was sold and the new owner and the township agreed to a one-time payment of \$700,000 to finalize the contract. No additional contributions will be made as part of this agreement

Year	Amount	CPI-U (@ 12/31 prior year)
2015	\$0	N/A
2014	\$103,225	(2013)
2013	\$101,700	1.70% (2012)
2012	\$100,000	3.00% (2011)

392 INTERFUND OPERATING TRANSFERS

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
392.001 Transfer from General Fund	\$35,000	\$0	\$0	\$0

This account represents any transfers made by the General Fund into the Regional Capital Recreation Projects Fund.

EXPENDITURES**452 REGIONAL PARKS CAPITAL PROJECTS**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
452.535 CRCOG Regional Parks Capital				

\$149,761 \$172,285 \$172,285 \$136,852

Per the direction of the Board of Supervisors, beginning in 2014 the budget included payment of the Township's CRCOG Regional Capital Parks debt service from this fund. This fund is restricted for use in accordance with the resolution establishing the fund.

492 INTERFUND OPERATING TRANSFERS
--

	2013 Actual	2014 Budget	2014 Projected	2015 Budget
492.001 Transfer to General Fund	\$35,000	\$0	\$0	\$0

This account represents any transfers made by the Regional Capital Recreation Projects Fund to the General Fund.

FUND 32
TRANSPORTATION IMPROVEMENT
FUND

General Ledger

2015 Budget

Report_Detailed



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 Fiscal Year 2015

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
32	TRANSPORT IMPROVEMENT FUND				
341	INTEREST EARNED				
32-300-341-000	INTEREST EARNINGS	<u>57,492.41</u>	<u>40,000.00</u>	<u>25,000.00</u>	<u>22,500.00</u>
341	INTEREST EARNED	57,492.41	40,000.00	25,000.00	22,500.00
351	FEDERAL GRANTS				
32-300-351-030	PTCI GRANT REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
351	FEDERAL GRANTS	0.00	0.00	0.00	0.00
354	STATE GRANTS				
32-300-354-030	PTCI GRANT FUNDING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
354	STATE GRANTS	0.00	0.00	0.00	0.00
357	LOCAL GRANTS				
32-300-357-000	UTILITY REIMBURSEMENTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS				
32-300-387-000	DEVELOPER CONTRIBUTIONS	<u>1,303.02</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
387	PRIVATE CONTRIBUTIONS	1,303.02	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE				
32-300-389-000	MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN				
32-300-392-001	TRANSFER IN-GENERAL FUND	1,856,264.03	1,373,531.00	1,593,113.48	1,373,567.00
32-300-392-030	TRANSFER IN-CAPITAL RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	1,856,264.03	1,373,531.00	1,593,113.48	1,373,567.00
393	PROCEEDS FROM LONG TERM DEBT				
32-300-393-100	PROCEEDS FROM LONG TERM DEBT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>295,000.00</u>
393	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	295,000.00
402	FINANCE				
32-400-402-311	AUDITING SERVICES	0.00	0.00	0.00	0.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL				
32-400-404-310	LEGAL SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING				
32-400-408-313	ENGINEERING SPECIALTIES	80,700.37	46,000.00	5,000.00	443,000.00
32-400-408-314	ENGINEERING DESIGN	<u>26,865.42</u>	<u>0.00</u>	<u>6,693.00</u>	<u>98,000.00</u>
408	ENGINEERING	107,565.79	46,000.00	11,693.00	541,000.00
439	ROAD CONSTRUCTION				
32-400-439-310	ROW APPRAISAL FEES	0.00	0.00	0.00	0.00
32-400-439-311	PROF SERVICES - ROW	2,708.79	0.00	0.00	0.00
	ACQUISITIO				
32-400-439-312	ROW LEGAL FEES	84.00	0.00	0.00	0.00
32-400-439-313	ROW ACQUISITION COSTS	6,146.00	0.00	2,188.00	6,000.00
32-400-439-360	UTILITY CONSTRUCTION	728,345.39	25,000.00	0.00	17,000.00
	COSTS				
32-400-439-610	CONSTRUCTION COSTS	4,835,812.94	1,030,000.00	1,009,430.00	548,000.00
32-400-439-710	ROW COSTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
439	ROAD CONSTRUCTION	5,573,097.12	1,055,000.00	1,011,618.00	571,000.00
32	TRANSPORT IMPROVEMENT FUND	-3,765,603.45	312,531.00	594,802.48	579,067.00

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NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		1,915,059.46	1,413,531.00	1,618,113.48	1,691,067.00
<i>Expense Total</i>		5,680,662.91	1,101,000.00	1,023,311.00	1,112,000.00
<i>Grand Total</i>		<u>-3,765,603.45</u>	<u>312,531.00</u>	<u>594,802.48</u>	<u>579,067.00</u>

32 TRANSPORTATION IMPROVEMENT FUND

REVENUES

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$57,492	\$40,000	\$25,000	\$22,500

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

351 FEDERAL GRANT REVENUES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
351.030 PCTI Federal Grant	\$0	\$0	\$0	\$0

No funding is expected in 2015.

357 LOCAL GOVERNMENT GRANT REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
357.000 Utility Reimbursements	\$0	\$0	\$0	\$0

Nothing is budgeted for 2015

387 PRIVATE CONTRIBUTIONS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
387.000 Developer Contributions	\$1,303	\$0	\$0	\$0

This line item provides for the developers contributions.

392 INTERFUND TRANSFERS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
392.001 Transfer from General Fund	\$1,856,264	\$1,373,531	\$1,593,113	\$1,373,567

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and a resolution increasing the real estate tax. The Board further directed that a specific fund be established to account for the taxes collected from these increased tax rates. The Transportation Improvement Fund has been established in accordance with Resolution 2001-25. In 2015, the budget is recommending a reallocation of the tax revenues reducing the transfer from the General Fund. The revised tax allocation is as follows:

Tax	Pre- 2015 Rate	2015 Revised Rate
Real Estate	25.185797%	21.88%
Real Estate Transfer	60%	60%

Earned Income Tax	7.142857143%	3.214%
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This line item accounts for the transfer of the dedicated tax funds received from the 2002 tax increases on real estate, real estate transfer and earned income for the dedicated TIF street projects

Real Estate Tax (0.53 mills)	Calculation: estimated 2015 collection (\$1,361,916) x 21.88%	\$297,987
Real Estate Transfer Tax (0.75%)	Calculation: estimated 2015 collection (\$1,200,000) x 60%	\$720,000
Earned Income Tax (0.45%)	Calculation: estimated 2015 collection (\$6,396,386) x 3.214%	\$205,580

This account includes a one-time \$150,000 transfer for funding for the West College Ave Streetscape project.

393 PROCEEDS FROM LONG TERM DEBT

393.100 Proceeds from Long Term Debt	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$295,000

This account represents the proceeds for short term funding for the West College Avenue Streetscape project.

EXPENDITURES

402 AUDITING

402.311 Audit Fees	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$0	\$0

No single audit fees are budgeted for 2015.

408 PUBLIC WORKS-ENGINEERING

408.313 Engineering – Specialties	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$80,700	\$46,000	\$5,000	\$443,000

This account represents the cost for engineering for township projects. For 2015, the budget represents the engineering costs for the West College Avenue Streetscape project.

408.314 Engineering Design	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$26,865	\$0	\$6,693	\$98,000

This item includes engineering fees to design improvements at the Valley Vista/Bachman lane intersection, Suburban Ave engineering drainage and Sandy Drive study.

439 CAPITAL CONSTRUCTION

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
439.312 Right of Way Legal Fees	\$84	\$0	\$0	\$0

This item provides funding for any necessary legal fees for capital road projects.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
439.313 Right of Way Acquisition Costs	\$8,855	\$0	\$2,188	\$6,000

This item provides funding for any necessary easements required for capital road projects such as drainage improvements on Kansa Avenue in 2015

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
439.360 Utility Construction Costs	\$728,345	\$25,000	\$0	\$17,000

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

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
439.610 Capital Construction	\$4,835,813	\$1,030,000	\$1,009,430	\$548,000

Bikepaths and parking lots pavement repair, sealcoating, line striping	2015	\$33,000	
Traffic Signal Optimization - Study, Timing, minor capital improvement (4 intersections per year)	2015	\$22,000	
Circleville Rd from East Park Hills Avenue to Blue Course Drive - base repair by FTPW, mill and overlay, no drainage, no curb	2015	\$118,000	
Wyoming Ave. - asphalt overlay (base repair by FTPW)	2015	\$65,000	
Wyandotte Lane - asphalt overlay (base repair by FTPW)	2015	\$33,000	
Delaware Road - asphalt overlay (base repair by FTPW)	2015	\$45,000	
Kansa Ave.- paved swales and asphalt overlay (base repair by FTPW) (paid using Piney Ridge funds)	2015	Piney Ridge Fund	
Kansa drainage (pipe 652 Kansa to 667 Kansa backyard or from cul-de-sac to intermittent stream to accept sump pump discharge) (paid using Piney Ridge funds)	2015	Piney Ridge Fund	
Kansa drainage inlets (partially paid using Piney Ridge funds)	2015	\$8,000	
Kansa utility relocation	2015	\$17,000	
Kansa ROW (drainage easement)	2015	\$6,000	
Suburban Ave - mill curblin, overlay, (base repair by FTPW)	2015	\$51,000	
Suburban Ave - select curb repair	2015	\$10,000	
Suburban Ave stormpipe	2015	\$83,000	
Suburban Avenue Engineering (drainage study, survey, flood plain mapping)	2015	acct 408.314	
Park Lane - from Aaron Dr to Ferguson/Patton line, mill curblin and overlay, no drainage, no curb (base repair by FTPW)	2015	\$22,000	
Park Lane from Aaron Dr to Ferguson/Patton line, ADA ramps	2015	\$35,000	
Design a left turn lane on Valley Vista Dr. at Bachman Lane considering a Round-a-bout or Traffic Signal	2015	acct 408.314	
TIF SUBTOTAL			\$548,000

***FUND 33
PINE GROVE MILLS STREETLIGHT
FUND***

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
33	PGM STREETLIGHT FUND				
341	INTEREST EARNED				
33-300-341-000	INTEREST EARNED	<u>4.99</u>	<u>5.00</u>	<u>50.00</u>	<u>600.00</u>
341	INTEREST EARNED	4.99	5.00	50.00	600.00
387	PRIVATE CONTRIBUTIONS				
33-300-387-020	PRIVATE CONTRIBUTIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN				
33-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION				
33-400-439-610	CAPITAL CONSTRUCTION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
33	PGM STREETLIGHT FUND	4.99	5.00	50.00	600.00

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NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		4.99	5.00	50.00	600.00
<i>Expense Total</i>		0.00	0.00	0.00	0.00
<i>Grand Total</i>		<u>4.99</u>	<u>5.00</u>	<u>50.00</u>	<u>600.00</u>

33 PINE GROVE MILLS STREET LIGHT FUND**REVENUES****341 INTEREST REVENUE**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$5	\$5	\$50	\$600

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

387 DEVELOPER CONTRIBUTIONS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
387.020 Developer Contributions	\$0	\$0	\$0	\$0

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

EXPENDITURES**439 CAPITAL CONSTRUCTION**

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
439.610 Capital Construction	\$0	\$0	\$0	\$0

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

FUND 34

PARK IMPROVEMENT FUND

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
34	PARK IMPROVEMENT FUND				
341	INTEREST EARNED				
34-300-341-000	INTEREST EARNED-HAYMARKET	112.17	10.00	500.00	250.00
34-300-341-010	INTEREST EARNED-HOMESTEAD	0.00	0.00	0.00	0.00
34-300-341-020	INTEREST EARNED-SUBURBAN	0.00	0.00	0.00	0.00
34-300-341-030	INTEREST EARNED-SAYBROOK	0.00	0.00	0.00	0.00
34-300-341-040	INTEREST EARNED-REGIONAL PARKS	0.00	0.00	0.00	0.00
34-300-341-050	INTEREST EARNED-AUTUMNWOOD	0.00	0.00	0.00	0.00
34-300-341-060	INTEREST EARNED-THISTLEWOOD	0.00	0.00	0.00	0.00
34-300-341-070	INTEREST EARNED-MEADOWS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
341	INTEREST EARNED	112.17	10.00	500.00	250.00
359	LOCAL PAYMENTS IN-LIEU OF TAX				
34-300-359-000	FEE IN-LIEU-HAYMARKET	0.00	0.00	0.00	0.00
34-300-359-080	FEE IN LIEU-TBD	<u>0.00</u>	<u>0.00</u>	<u>48,362.00</u>	<u>0.00</u>
359	LOCAL PAYMENTS IN-LIEU OF TAX	0.00	0.00	48,362.00	0.00
367	CULTURERECREATION				
34-300-367-000	CONTRIBUTIONS-HAYMARKET	0.00	0.00	0.00	0.00
34-300-367-010	CONTRIBUTIONS-HOMESTEAD	0.00	0.00	0.00	0.00
34-300-367-020	CONTRIBUTIONS-SUBURBAN	0.00	0.00	0.00	0.00
34-300-367-030	CONTRIBUTIONS-SAYBROOK	0.00	0.00	0.00	0.00
34-300-367-040	CONTRIBUTIONS-REGIONAL PARK	0.00	0.00	0.00	0.00
34-300-367-050	CONTRIBUTIONS-AUTUMNWOOD	0.00	0.00	0.00	0.00
34-300-367-060	CONTRIBUTIONS-THISTLEWOOD	0.00	0.00	0.00	0.00
34-300-367-070	CONTRIBUTIONS-MEADOWS	0.00	0.00	0.00	0.00
34-300-367-080	do not use	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
367	CULTURERECREATION	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN				
34-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
454	PARKS				
34-400-454-000	HAYMARKET IMPROVEMENTS	0.00	0.00	0.00	0.00
34-400-454-010	HOMESTEAD IMPROVEMENTS	0.00	0.00	0.00	0.00
34-400-454-020	SUBURBAN IMPROVEMENTS	0.00	0.00	0.00	0.00
34-400-454-030	SAYBROOK IMPROVEMENTS	0.00	0.00	0.00	0.00
34-400-454-040	REGIONAL PARKS IMPROVEMENTS	0.00	0.00	0.00	0.00
34-400-454-050	AUTUMNWOOD IMPROVEMENTS	56,926.40	0.00	0.00	0.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
34-400-454-060	THISTLEWOOD IMPROVEMENTS	0.00	51,000.00	0.00	99,000.00
34-400-454-070	MEADOWS IMPROVEMENTS	0.00	0.00	0.00	0.00
34-400-454-080	SAYBROOK IMPROVEMENTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
454	PARKS	56,926.40	51,000.00	0.00	99,000.00
34	PARK IMPROVEMENT FUND	-56,814.23	-50,990.00	48,862.00	-98,750.00

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NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		112.17	10.00	48,862.00	250.00
<i>Expense Total</i>		56,926.40	51,000.00	0.00	99,000.00
<i>Grand Total</i>		<u>-56,814.23</u>	<u>-50,990.00</u>	<u>48,862.00</u>	<u>-98,750.00</u>

34 PARK IMPROVEMENT FUND

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$112	\$10	\$500	\$250

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

Interest earned on fee-in-lieu of parkland payments are maintained separately by contributions made by the developer and by the park to which the contribution is made. This process is required under Act 170 of 1988, the Pennsylvania Municipalities Planning Code as amended.

359 FEE IN-LIEU

359.080 Fee In-Lieu Revenue	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$0	\$0	\$48,362	\$0

This account reflects receipts for Fee In-Lieu from developers in accordance with the Fund provisions.

EXPENDITURES

454 PARK IMPROVEMENTS

454.XXX Capital Projects	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$56,926	\$51,000	\$0	\$99,000

Westfield/Hillside Farm Estates Park Phase 1A – See Fund 30 for description of project (\$51,000).
Tom Tudek Memorial Park Phase 3 Construction of age appropriate play equipment (\$48,000)

FUND 60

POLICE PENSION FUND

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
60	POLICE PENSION TRUST FUND				
341	INTEREST EARNED				
60-300-341-000	INTEREST EARNED	90,851.51	70,000.00	70,000.00	70,000.00
60-300-341-010	REALIZED GAINLOSS	355,794.71	0.00	80,000.00	0.00
60-300-341-020	UNREALIZED GL	<u>180,107.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
341	INTEREST EARNED	626,754.14	70,000.00	150,000.00	70,000.00
355	STATE SHARED REVENUES				
60-300-355-050	ACT 205 FUNDING	<u>204,060.00</u>	<u>195,283.00</u>	<u>210,393.00</u>	<u>255,275.00</u>
355	STATE SHARED REVENUES	204,060.00	195,283.00	210,393.00	255,275.00
389	MISCELLANEOUS REVENUE				
60-300-389-000	MISCELLANEOUS REVENUE	78.74	0.00	0.00	0.00
60-300-389-010	EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
60-300-389-020	EMPLOYEE CONTRIBUTIONS	68,907.69	71,974.00	72,438.00	74,339.00
60-300-389-030	MILITARY BUYBACK	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
389	MISCELLANEOUS REVENUE	68,986.43	71,974.00	72,438.00	74,339.00
392	INTERFUND TRANSFERS IN				
60-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
401	EXECUTIVE				
60-400-401-240	GENERAL EXPENSE	19.71	0.00	0.00	0.00
60-400-401-340	ADVERTISING & PRINTING	<u>58.20</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
401	EXECUTIVE	77.91	0.00	0.00	0.00
402	FINANCE				
60-400-402-210	OFFICE SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL				
60-400-404-180	LEGAL SERVICES	<u>578.47</u>	<u>4,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
404	LEGAL	578.47	4,000.00	1,000.00	1,000.00
410	POLICE				
60-400-410-197	RETIRED PAYROLL	245,790.92	226,227.00	226,951.00	226,951.00
60-400-410-210	OFFICE SUPPLIES	150.00	100.00	100.00	100.00
60-400-410-229	MEETING EXPENSES	183.98	350.00	350.00	350.00
60-400-410-310	ACTUARIAL FEES	0.00	0.00	8,200.00	0.00

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
60-400-410-311	PAYROLL PROCESSING FEES	783.67	700.00	700.00	700.00
60-400-410-312	BROKER FEES	<u>46,681.10</u>	<u>40,000.00</u>	<u>40,000.00</u>	<u>40,000.00</u>
410	POLICE	293,589.67	267,377.00	276,301.00	268,101.00
481	PAYROLL TAXES				
60-400-481-192	PAYROLL TAXES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
481	PAYROLL TAXES	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT				
60-400-492-001	TRANSFER OUT-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
60	POLICE PENSION TRUST FUND	605,554.52	65,880.00	155,530.00	130,513.00

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NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		899,800.57	337,257.00	432,831.00	399,614.00
<i>Expense Total</i>		294,246.05	271,377.00	277,301.00	269,101.00
<i>Grand Total</i>		<u>605,554.52</u>	<u>65,880.00</u>	<u>155,530.00</u>	<u>130,513.00</u>

60 UNIFORMED POLICE PENSION TRUST FUND

REVENUES

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

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue	\$90,852	\$70,000	\$70,000	\$70,000

This account represents the interest income revenue for the pension plan.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.010 Realized Gains/Losses	\$355,795	\$0	\$80,000	\$0

This account represents the realized gains/losses on the sales of securities in the plan.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.020 Unrealized Gains/Losses	\$180,108	\$0	\$0	\$0

This account represents the unrealized gains/losses of securities not sold in the plan.

355 STATE SHARED PAYMENTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
355.050 Act 205 State Funding	\$204,060	\$195,283	\$210,393	\$255,275

This account reflects the expected State funding for the police pension. This is based on the 2014 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

Description	2014	2015
Police MMO	\$210,393	\$255,275
Non-Uniform MMO	156,065	172,470
Gross Township pension expense	\$366,458	\$427,744
Less Estimated State Funding	-278,833	-278,833
Net Township pension expense	\$87,625	\$145,019

389 MISCELLANEOUS REVENUES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
389.000 Miscellaneous Revenue	\$79	\$0	\$0	\$0

This line item represents miscellaneous revenues not recorded in other accounts.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
389.020 Employee Contributions				

\$68,987 \$71,974 \$72,438 \$74,339

Under Act 600, limitations for Home Rule Municipalities are limited to a maximum of 5% pension contribution since they also contribute to Social Security. This line item represents the funding required to meet the Police MMO (Minimum Municipal Obligation).

Due to the shortfall in funding for the year, uniform employees will be required to partially fund the pension plan. For 2015, the employees will be required to pay the maximum allowed 5% of gross base pay.

EXPENDITURES

401 ADMINISTRATION

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
401.240 General Expense	\$20	\$0	\$0	\$0

This account reflects miscellaneous expenditures not specified in other accounts.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
401.340 Advertising & Printing	\$58	\$0	\$0	\$0

This account reflects any costs related to advertising and printing for the pension.

404 LEGAL

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
404.180 Legal Fees	\$578	\$4,000	\$1,000	\$1,000

Professional services for the account include legal fees. Typical expenditures relate to bargaining agreement activities or Police Association issues.

410 PUBLIC SAFETY

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
410.197 Retired Payroll	\$245,791	\$226,227	\$226,951	\$226,951

This amount is being budgeted to cover the costs associated with 10 retired police officers:

Robert Barry	\$21,120
Bernard Torsell	\$23,205
Edward Connor	\$29,773
John Conti	\$26,836
Drew Clemson	\$27,030
Stacy Spicer	\$27,592
Keith Fitzgerald	\$8,210
David Mulfinger	\$31,148
Ed Zweig	\$31,398
Michael Kenny	\$639
Total	\$226,951

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
410.210 Office Supplies	\$150	\$100	\$100	\$100

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

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
410.229 Meeting Expenses	\$183	\$350	\$350	\$350

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

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
410.310 Actuarial Fees	\$0	\$0	\$8,200	\$0

Professional services for the account include actuarial fees. Actuarial studies are required every 2 years. The most recent study was completed in 2013. The next study is due in 2015.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
410.311 Payroll Processing Fees	\$784	\$700	\$700	\$700

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

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
410.312 Broker Fees	\$46,681	\$40,000	\$40,000	\$40,000

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

FUND 65

NON-UNIFORM PENSION FUND

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
65	NON-UNIFORM PENSION TRUST FUND				
341	INTEREST EARNED				
65-300-341-000	INTEREST EARNED	3.04	10.00	0.00	0.00
65-300-341-010	ICMA RETIREMENT INVESTMENT-GL	406,999.23	0.00	100,000.00	0.00
65-300-341-020	ICMA HEALTH INVESTMENT GL	<u>3,522.16</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
341	INTEREST EARNED	410,524.43	10.00	100,000.00	0.00
355	STATE SHARED REVENUES				
65-300-355-050	ACT 205 FUNDING	<u>75,613.81</u>	<u>70,700.00</u>	<u>68,440.00</u>	<u>23,558.00</u>
355	STATE SHARED REVENUES	75,613.81	70,700.00	68,440.00	23,558.00
389	MISCELLANEOUS REVENUE				
65-300-389-000	EMPLOYER CONTRIBUTIONS	116,752.85	166,776.00	87,625.00	148,912.00
65-300-389-010	EMPLOYEE ROLLOVERS	0.00	0.00	0.00	0.00
65-300-389-020	FOREFEITURES REVENUE	8,488.35	0.00	0.00	0.00
65-300-389-030	EMPLOYER HEALTH CONTRIBUTIONS	5,000.00	0.00	0.00	0.00
65-300-389-050	MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
389	MISCELLANEOUS REVENUE	130,241.20	166,776.00	87,625.00	148,912.00
392	INTERFUND TRANSFERS IN				
65-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
401	EXECUTIVE				
65-400-401-240	GENERAL EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
401	EXECUTIVE	0.00	0.00	0.00	0.00
483	PENSIONS				
65-400-483-300	EMPLOYEE DISTRIBUTIONS	<u>14,400.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
483	PENSIONS	14,400.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT				
65-400-492-001	TRANSFER OUT-GENERAL FUND	<u>75,617.00</u>	<u>70,700.00</u>	<u>38,875.00</u>	<u>0.00</u>
492	INTERFUND TRANSFERS OUT	75,617.00	70,700.00	38,875.00	0.00
65	NON-UNIFORM PENSION	526,362.44	166,786.00	217,190.00	172,470.00

<u>ACCT NUMBER</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Projected</u>	<u>2015 Adopted</u>
TRUST FUND					

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NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		616,379.44	237,486.00	256,065.00	172,470.00
<i>Expense Total</i>		90,017.00	70,700.00	38,875.00	0.00
<i>Grand Total</i>		<u>526,362.44</u>	<u>166,786.00</u>	<u>217,190.00</u>	<u>172,470.00</u>

65 NON-UNIFORMED PENSION TRUST FUND

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue-Banks	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$3	\$10	\$0	\$0

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

341.010 Interest Revenue-ICMARC	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$406,999	\$0	\$100,000	\$0

The large majority of funds are maintained with the ICMA-RC investment trust under individual accounts for each employee. This account reflects investment earnings on these accounts.

341.020 ICMARC Retirement Health Savings	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$3,522	\$0	\$0	\$0

This account represents the investment and earnings in the ICMARC Retirement Health Savings Account.

355 STATE SHARED PAYMENTS

355.050 Act 205 Funding	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
	\$75,614	\$70,700	\$68,440	\$23,558

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

Description	2014	2015
Police MMO	\$210,393	\$255,275
Non-Uniform MMO	156,065	172,470
Gross Township pension expense	\$366,458	\$427,745
State Funding	\$278,833	\$278,833
Less Police Pension Funding Allocation	-210,393	-255,275
Net Non-Uniform State Funding	\$68,440	\$23,558

389 PENSION FUNDING

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
389.000 Employer Contributions	\$116,753	\$166,776	\$87,625	\$148,912

This account reflects the amount that the Township is required to fund the 401a non-uniform pension based on the Minimum Municipal Obligation estimate for 2015. Any amount over this will be reimbursed back to the Township before the end of the year.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
389.020 Forfeiture Revenue	\$8,488	\$0	\$0	\$0

This account reflects reimbursement of expenditures for employees separated from service before fully vesting.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
389.030 Employer Retirement Health Savings Contributions	\$5,000	\$0	\$0	\$0

This line item reflects the contributions made by the township to the ICMA-RC retirement health savings account.

EXPENDITURES

483 EMPLOYER PAID BENEFITS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
488.300 Pension Distributions	\$14,400	\$0	\$0	\$0

This account is for the estimated total of benefits that will be paid out of the Non-Uniform Employee 401a Pension Plan. The non-uniform 401a pension plan is a defined contribution 401(a) Money Purchase Plan that was established through a through ICMA Retirement Corporation. The plan is set up such that vesting in the plan occurs on a graduated scale beginning in year 3, which results in full vesting at the end of year 7.

492 INTERFUND OPERATING TRANSFERS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
492.001 Refund of Employers Contributions	\$75,617	\$70,700	\$38,875	\$0

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund prefunding of the plan as the result of State Aid. A portion of the Act 205 is historically available to reimburse the Township minimum pension obligation. This refund will be made prior to the end of the year and is normally made in mid-December.

	2014	2015
MMO	\$156,065	\$172,470
Estimated Payments	-\$132,000	-\$132,000
State Aid Allocation	-\$68,440	-\$23,558
Estimated Refund	\$44,575	\$0

FUND 93
TOM TUDEK MEMORIAL PARK
TRUST FUND

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ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
93	TUDEK PARK TRUST FUND				
341	INTEREST EARNED				
93-300-341-000	INTEREST EARNED - PLGIT	263.16	0.00	290.00	250.00
93-300-341-010	INTEREST EARNED - FNB	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
341	INTEREST EARNED	263.16	5,000.00	5,290.00	5,250.00
342	RENTS & ROYALTIES				
93-300-342-100	RENT RECD - COMMUNITY GARDENS	0.00	0.00	0.00	0.00
93-300-342-200	RENT RECD - FARMHOUSE	8,925.00	8,700.00	7,600.00	7,200.00
93-300-342-210	RENT RECD - OTHER FACILITIES	0.00	0.00	0.00	0.00
93-300-342-220	RENT RECD - HORSE BOARDING	<u>300.00</u>	<u>2,400.00</u>	<u>1,300.00</u>	<u>2,400.00</u>
342	RENTS & ROYALTIES	9,225.00	11,100.00	8,900.00	9,600.00
354	STATE GRANTS				
93-300-354-070	STATE GRANTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
354	STATE GRANTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS				
93-300-387-000	OTHER DONATIONS	25.00	11,500.00	5,200.00	0.00
93-300-387-010	DOG PARK CONTRIBUTIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
387	PRIVATE CONTRIBUTIONS	25.00	11,500.00	5,200.00	0.00
392	INTERFUND TRANSFERS IN				
93-300-392-001	TRANSFER FROM GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
401	EXECUTIVE				
93-400-401-340	ADVERTISING AND PRINTING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
401	EXECUTIVE	0.00	0.00	0.00	0.00
402	FINANCE				
93-400-402-311	AUDITING SERVICES	<u>1,000.00</u>	<u>1,200.00</u>	<u>1,000.00</u>	<u>1,200.00</u>
402	FINANCE	1,000.00	1,200.00	1,000.00	1,200.00
404	LEGAL				
93-400-404-314	LEGAL FEES	0.00	0.00	0.00	0.00
93-400-404-317	LEGAL FEES - OTHER	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

ACCT NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING				
93-400-408-310	PROF SERVICES - ENGINEERING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
408	ENGINEERING	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION				
93-400-452-372	DOG PARK IMPROVEMENTS	0.00	1,500.00	0.00	0.00
93-400-452-373	RENTAL HOUSE IMPROVEMENTS	0.00	0.00	0.00	4,000.00
93-400-452-376	IMPLEMENT SHED IMPROVEMENTS	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
452	PARTICIPANT RECREATION	0.00	2,000.00	500.00	4,500.00
454	PARKS				
93-400-454-220	PARK OPERATING SUPPLIES	0.00	500.00	0.00	500.00
93-400-454-221	GARDEN PLOT SUPPLIES	0.00	0.00	0.00	0.00
93-400-454-239	BUTTERFLY GARDENS	378.76	500.00	227.00	500.00
93-400-454-372	DOG PARK MAINTENANCE	51.35	0.00	0.00	0.00
93-400-454-373	RENTAL HOUSE MAINTENANCE	2,720.16	1,000.00	750.00	1,510.00
93-400-454-375	BANK BARN MAINTENANCE	99.75	300.00	2,150.00	300.00
93-400-454-376	IMPLEMENT SHED MAINTENANCE	1,585.00	0.00	0.00	0.00
93-400-454-800	DEPRECIATION EXPENSE	<u>0.00</u>	<u>3,218.00</u>	<u>3,218.00</u>	<u>3,218.00</u>
454	PARKS	4,835.02	5,518.00	6,345.00	6,028.00
486	PROPERTY INSURANCE				
93-400-486-352	GENERAL LIABILITY EXPENSE	<u>2,793.27</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>
486	PROPERTY INSURANCE	2,793.27	3,000.00	3,000.00	3,000.00
489	MISCELLANEOUS EXPENSE				
93-400-489-240	GENERAL EXPENSE	<u>609.45</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
489	MISCELLANEOUS EXPENSE	609.45	500.00	0.00	500.00
93	TUDEK PARK TRUST FUND	275.42	15,382.00	8,545.00	-378.00

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NUMBER	Description	2013 Actual	2014 Budget	2014 Projected	2015 Adopted
<i>Revenue Total</i>		9,513.16	27,600.00	19,390.00	14,850.00
<i>Expense Total</i>		9,237.74	12,218.00	10,845.00	15,228.00
<i>Grand Total</i>		<u>275.42</u>	<u>15,382.00</u>	<u>8,545.00</u>	<u>-378.00</u>

93 TOM TUDEK MEMORIAL PARK TRUST FUND

REVENUE

341 INTEREST REVENUE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.000 Interest Revenue-Banks	\$263	\$0	\$290	\$250

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

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
341.020 Interest Revenue-PNC	\$0	\$5,000	\$5,000	\$5,000

In October 2013, the Tom Tudek Memorial Trust Trustees entered in to an investment manager agreement with FNB Wealth Management and authorized transfer of \$110,000 for the initial investment. Through September 2014, this investment has yielded \$3,789.75 in investment earnings net of fees.

342 RENTS & ROYALTIES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
342.200 Rental Payments – Farmhouse	\$8,925	\$8,700	\$7,600	\$7,200

The Trust rents the former Dreibelbis Farmstead home to recoup some of the expenses to maintain the home. A lease agreement exists between the Trust and the tenants. Current rental is set at \$350 per month from November 1 through April 30 (4 months in 2015). This budget anticipates rent returning to \$725 per month for the remaining 8 months of the year.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
342.220 Horse Boarding Fees	\$300	\$2,400	\$1,300	\$2,400

Beginning in August 2007, the Trust was boarding two horses with the capacity to board an additional 2 horses. The monthly rate is \$100 per stall. This rate does not include any support for the horses boarded. Under the new lease, the tenant is required to board a minimum of two horses.

387 PAYMENTS & CONTRIBUTIONS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
387.000 Other Contributions	\$25	\$11,500	\$5,200	\$0

No additional contributions are anticipated for 2015

EXPENDITURES

402 AUDITING SERVICES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
402.311 Auditing Services	\$1,000	\$1,200	\$1,000	\$1,200

The Trust is required to file IRS Form 990 annually as a charitable Trust. The Township's Certified Public Baker Tilly, LLC, typically completes this filing requirement. In the prior years, this cost was included in the Township's general audit services.

452 PARK CAPITAL IMPROVEMENTS

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
452.372 Dog Park Improvements	\$0	\$1,500	\$0	\$0

Funding to install 4 trees within the dog park at a cost of \$350 per tree. This project is dependent on donations for the trees.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
452.373 Rental House Improvements	\$0	\$0	\$0	\$4,000

In 2014, no funds were budgeted for improvements but late in 2014, the Trustees determined that the farmhouse needed to be insulated in order to retain a tenant given the significant cost to heat the home. It is uncertain that the current tenant will renew the six month reduced rental lease in May 2015. If a vacancy occurs in May it is likely the house will need some renovation and upgrading prior to a new tenant taking occupancy...

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
452.376 Implement Shed	\$0	\$500	\$500	\$500

Potential miscellaneous expenses related to the implement shed...

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
452.379 Perimeter Path Improvements	\$0	\$0	\$0	\$0

No perimeter path improvements have been budgeted for 2015.

454 PARK OPERATING EXPENSES

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
454.220 Park Operating Supplies	\$0	\$500	\$0	\$500

This account is used to record miscellaneous operating expenditures.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
454.239 Butterfly Gardens	\$379	\$500	\$227	\$500

The Trust has funded the maintenance and plant purchases for the Butterfly Garden and other small maintenance items as enhancements to the park.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
454.372 Dog Park Maintenance	\$51	\$0	\$0	\$0

This account represents expenditures for maintaining the dog park.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
454.373 Farmhouse (Rental) House	\$2,720	\$1,000	\$750	\$1,510

The Trust pays for refuse removal (\$160) and sewage services by UAJA (University Area Joint Authority \$440) and the code rental permit (\$30), fire extinguisher inspection, backflow preventer inspection and furnace cleaning.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
454.375 Barn (Horse Barn)	\$100	\$300	\$2,150	\$300

Water for the barn and electrical power is also included in this account.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
454.376 Implement Shed Maintenance)	\$1,585	\$0	\$0	\$0

This account reflects costs related to the maintenance of the implement shed.

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
454.800 Depreciation Expense	\$3,218	\$3,218	\$3,218	\$3,218

Since this is a non-profit trust, accounting guidelines specify that fixed assets be depreciated over their useful lives. This represents the annual cost of depreciation of the fixed assets of the Trust. This is a non-monetary amount in compliance with GAAP (generally accepted accounting principles). This is considered an expense in the financial statements.

486 INSURANCE

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
486.352 General Liability Insurance	\$2,793	\$3,000	\$3,000	\$3,000

Insurance coverage for property and liability limited to the rental house and the barn. Renters of occupied buildings are required to carry their own contents or renters insurance. Insurance coverage was increased in 2009. Liability insurance is budgeted at \$1,300 and property insurance is budget at \$1,700.

489 CONTINGENCY

	2013 Actuals	2014 Budget	2014 Projected	2015 Budget
489.240 Contingency	\$609	\$500	\$0	\$500

This account represents unforeseen and unanticipated expenditures.