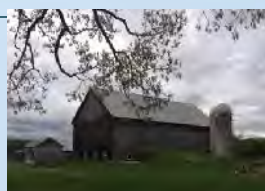




Ferguson
Township
Pennsylvania

2017 Operating Budget



Ferguson Township Budget Key Personnel

Board of Supervisors

Steve Miller, Chair

Peter Buckland, Vice Chair

Laura Dininni

Rita Graef

Janet Whitaker



Department Managers

Mark A. Kunkle, Township Manager

David G. Pribulka, Assistant Township Manager

David J. Modricker, Director of Public Works

Eric R. Endresen, Director of Finance

Diane M. Conrad, Chief of Police

Raymond J. Stolinas, AICP, Director of Planning & Zoning

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Special Revenue Funds

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

Street Light Fund (02)	195
the SL fund is a dedicated fund to assess costs to those who benefit directly from the lights	

Hydrant Fund (03) 197

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

Liquid Fuels Fund (35) 200

the LF fund is required by the state to account for state liquid fuels funding for the maintenance of roads and bridges

General Obligation Fund (16) 204

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

Capital Projects Funds

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

Piney Ridge Fund (18) 208

the PR fund was formed to account for contributions restricted for roadwork in the piney ridge subdivision

Ag Preservation Fund (19) 210

the AP fund is restricted for agricultural easement purchases to protect ag land in the township

Capital Reserve Fund (30) 212

the CR fund is restricted for the purchase of capital equipment

Capital Improvement Plan 220

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

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the RCRP fund is dedicated for the capital costs of regional parks

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the TIF fund is restricted for capital road projects through a dedicated tax

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the Pine Grove Mills streetlight fund is restricted for the installation of street lights in the village

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

Manager's Budget Message

November 7, 2016

To the Board of Supervisors and Township Residents,

Introduction

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

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

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

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

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

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

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

The total 2017 expenditure budget for all funds including pension and the trust funds is \$20,137,338. The total expenditure budget for all governmental funds for 2017 is \$19,741,936. The General Fund expenditures \$12,429,747 are projected to increase by \$1,034,010 or 9.1% compared to 2016 Budget.

Budget Preparation Process

The Home Rule Charter places responsibility for the preparation of the proposed budget in the office of the Township Manager. Constructing the budget document is consistent with the approved 2017-2021 Capital Improvement Program Budget and with significant input from department heads.

Budget Preparation Calendar

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

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

Winston Churchill

Mission/Vision

VISION STATEMENT

The Township will strive to appropriate staff and resources to maintain the infrastructure 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.

2016 Accomplishments

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

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

2017 Initiatives

- ✓ Achieve Police Department Accreditation;
- ✓ Complete design and manage an estimated \$3,668,556 in capital projects and equipment;
- ✓ Complete selection of architect and design engineer, design and prepare for competitive bidding in 2018 for a new public works building.
- ✓ Hire and onboard new staff as needed to implement the goals and objectives outlined in the Ferguson Township Strategic Plan;
- ✓ Complete the implementation of the new Police Records Management System;
- ✓ Complete comprehensive rewrite of the zoning and subdivision and land development ordinances;
- ✓ Update the Recreation, Parks and Open Space Plan;
- ✓ Convert tax parcel files to digital format to free up physical space, streamline business processes, and improve organizational efficiency;
- ✓ Conduct space study to evaluate existing physical plant and prepare to accommodate future staffing needs;
- ✓ Implement projects at the Township-level designed to encourage and promote environmental sustainability;
- ✓ Install traffic signal monitoring system;
- ✓ Update the Ferguson Township Official Map.

Forecast for the Immediate Future

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

Yogi Berra

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

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

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

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

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

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

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

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

Summary

The township is fortunate to have had leadership that has created a community of great neighborhoods, terrific parks and recreational facilities, a good transportation system, preserved agricultural land and open space, and one of Pennsylvania's safest municipalities. The 2017 Budget is structured to support those services and improvements the citizens and businesses of the township have come to expect.

Respectfully Submitted,

Mark A. Kunkle, Township Manager

Finance Director's Budget Message

by Eric R Endresen, CPA/MBA Finance Director

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

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

Ferguson Township is currently healthy financially. With the available space for development and the interest of citizens in this area, the population continues to grow. Suburban lifestyle and proximity to the Pennsylvania State University, many citizens desire the amenities and qualities the township has to offer. Management is involved in the operations and finances of the township. Staff is well educated, and the Board is made up of dedicated elected officials, reflecting a cross section of the citizens of the township.

The township has strong fund balances, low debt, wages are competitive, pensions are adequately funded, and the capital needs are being met. The township maintains a conservative approach to financial operations and budgeting. Cash balances are kept strong and cash is accumulated prior to purchasing larger assets to mitigate tax increases or the use of debt. Sinking funds are created in preparation of large future expenditures.

The township is a partner with other Centre Region municipalities in some large regional projects that are absorbing more and more of the township financial resources. These include two completed regional aquatics centers and three regional parks, one which is currently awaiting construction. Combined, the cost of these projects alone exceeds the entire township budget. In order to make these projects affordable, the costs are shared among the regional municipalities based on a specific formula derived from population, assessed property values, and income tax collections. Over the years, Ferguson Township has grown in these areas of the formula, leading to a larger share of regional costs for the township. There is no dedicated tax for regional projects. These costs are being absorbed by the growth in the township and region.

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

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

continue to grow and require more support from the township resources. At some point, it may be necessary to look at other funding options for these programs and projects.

One item to note is that staffing has increased in recent years. This has directly affected the general fund expenditures and fund balance. In addition to salaries, the cost of healthcare is substantial, worker's compensation and other benefits add to the total cost. The township is monitoring and managing these costs for long term sustainability.

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

Respectfully submitted,

Eric Endresen, Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Ferguson Township
Pennsylvania**

For the Fiscal Year Beginning

January 1, 2016

Jeffrey R. Emswiler

Executive Director

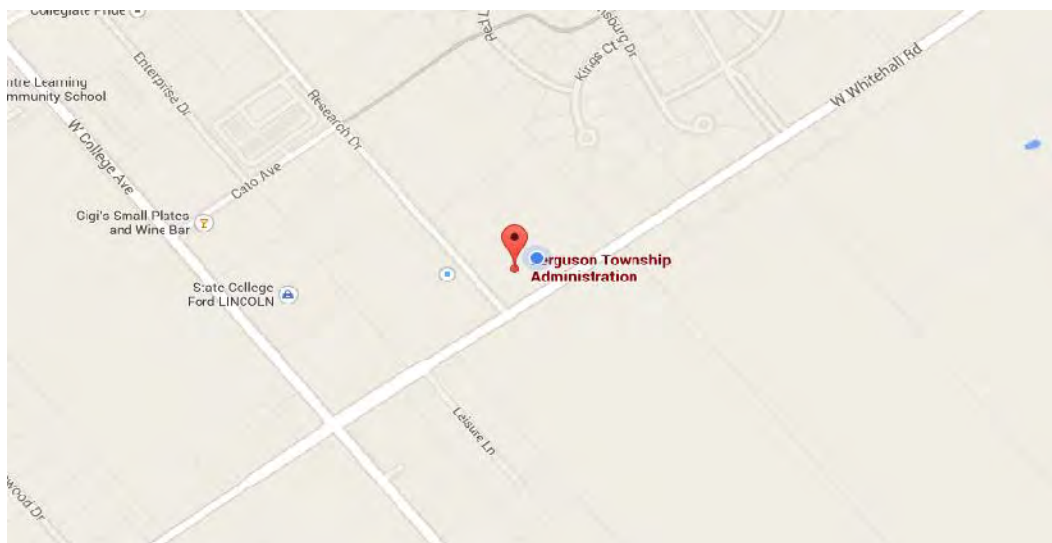
Community Profile

Since its formation in 1801, Ferguson Township has grown into a diverse community, combining the characteristics of residential life with those of high-technology industry and agriculture interests. Named for Thomas Ferguson, an early settler who operated a mill in the Village of Pine Grove Mills at the base of Pine Grove Mountain, the Township sits on the southern edge of Centre County. The township encompasses an area of approximately 52 square miles and is home to around 18,310 residents.



Several high-tech industries have found a home in Ferguson Township over the years including AccuWeather, Minitab, Sound Technology, Videon and Raytheon. The Township is also home to major research facilities of The Pennsylvania State University, one of the nation's premier agricultural and engineering institutions.

Established:	1801
Population:	18,310
Population Density	372.2 per sq mi
Land Area:	50 square miles
Elevation:	1,200 ft
Boundaries:	Fixed
County:	Centre
Named for: Thomas Ferguson, mill owner	



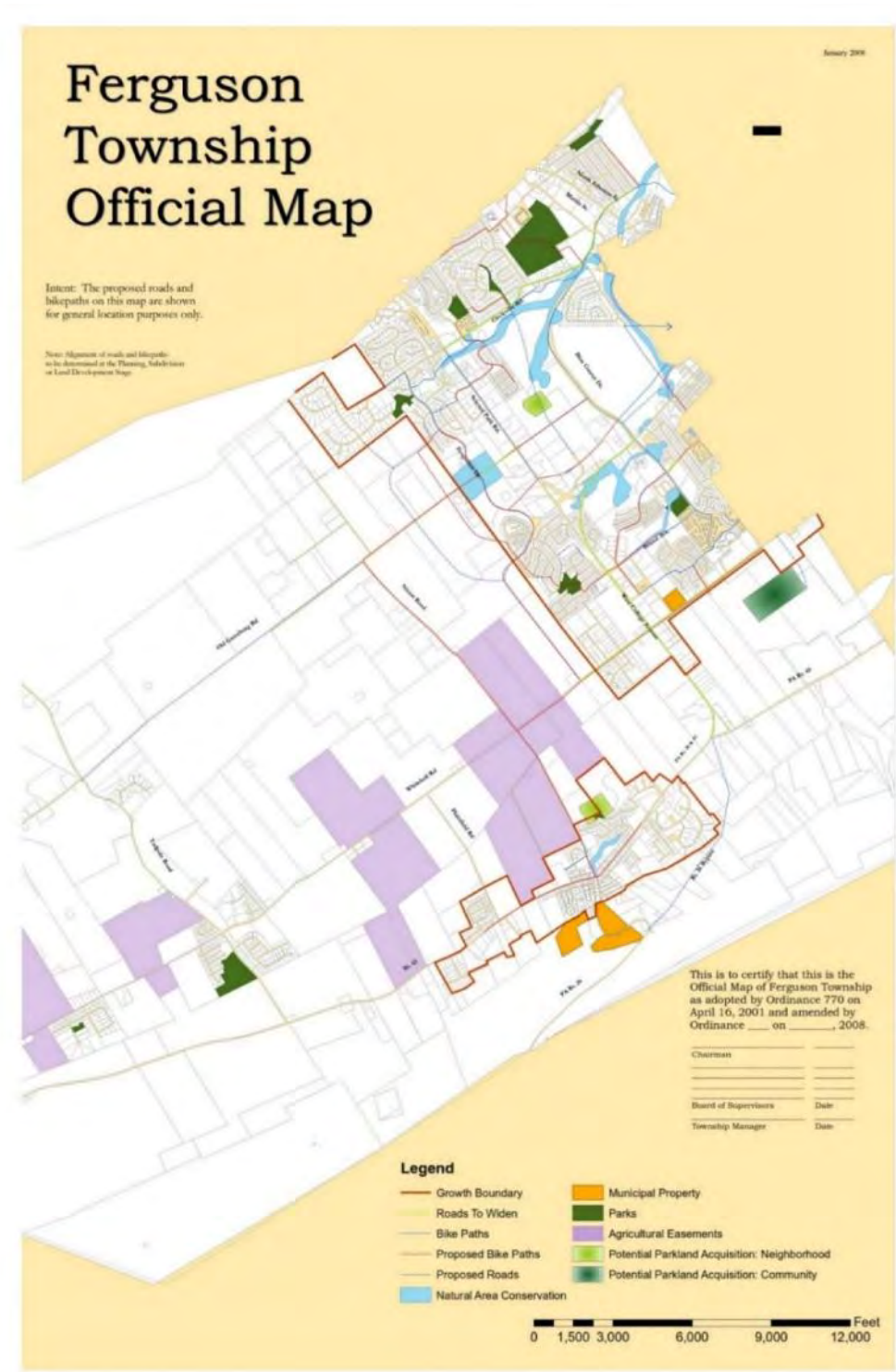
Form of Government

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

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

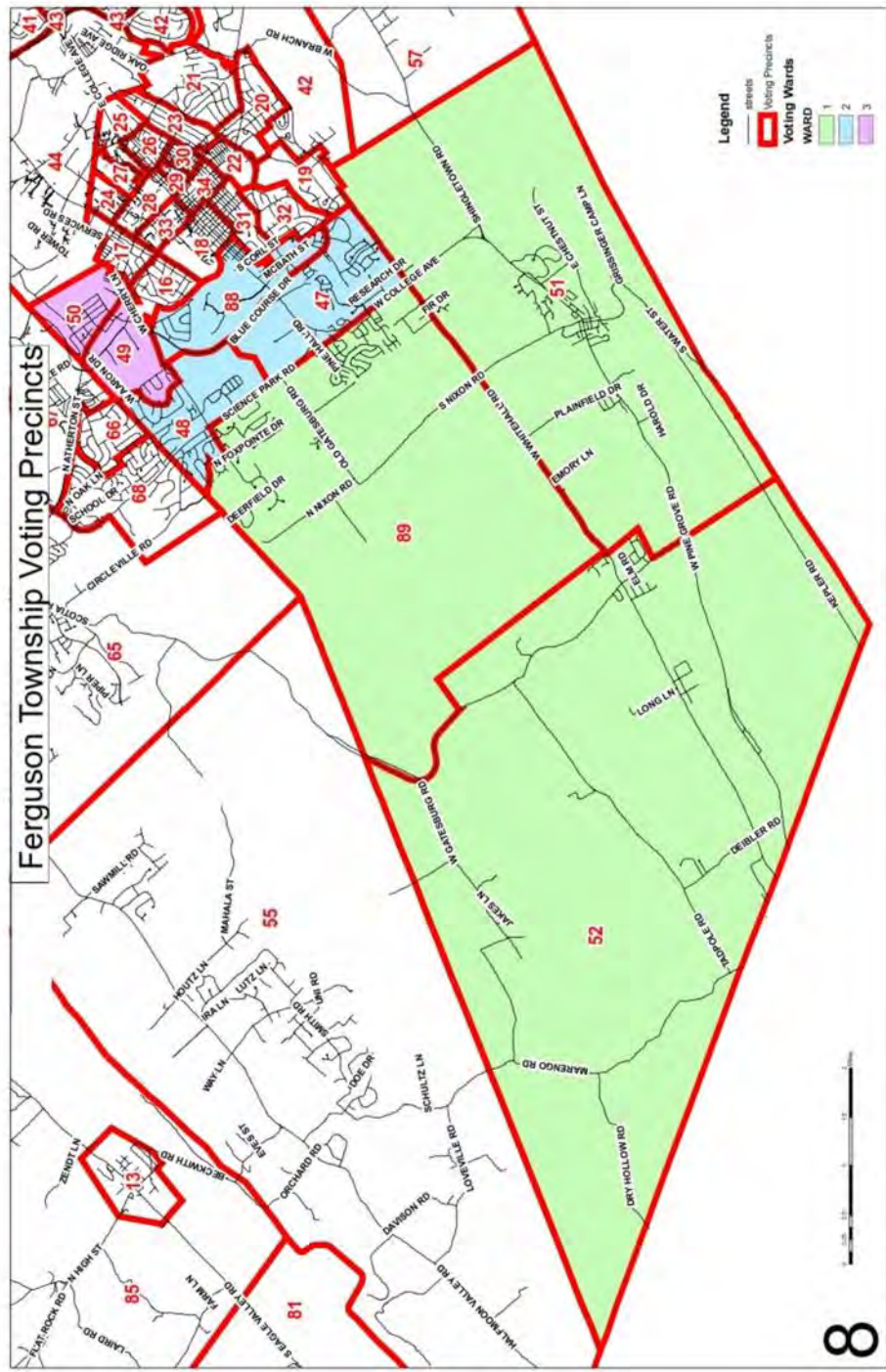
Since the late 1960s, Ferguson Township has been an active participant in the Centre Region Council of Governments (COG). The Centre Region COG is a voluntary association of the Borough of State College and the townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering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

Township Map

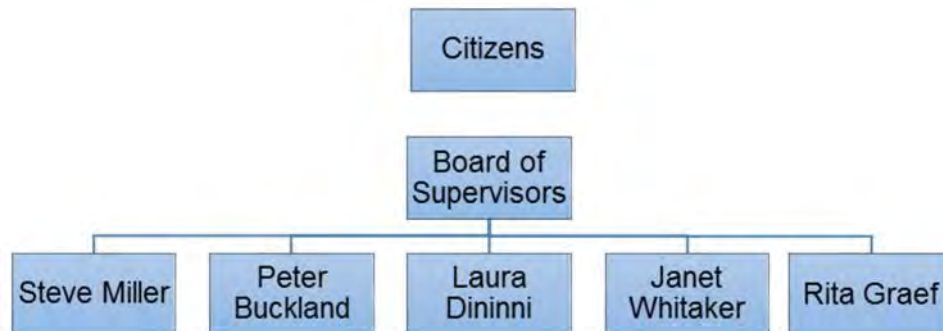


Voting Wards

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



Board of Supervisors



The Board of Supervisors are the elected officials ultimately responsible for the township governmental policies. Each supervisor serves a four year term with a two consecutive term limit. With elections every two years, the terms are staggered so that no more than 3 board members are up for election at the same time.

2016 Ferguson Township Board of Supervisors



Chairman
Steve Miller
Supervisor-at-Large



Vice Chairman
Peter Buckland
Ward I



Laura Dininni
Ward II



Janet Whitaker
Supervisor-at-Large



Rita Graef
Ward III



VISION STATEMENT

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

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



MISSION STATEMENT

It is the township's mission to provide efficient, cost effective, professional services to our residents in a fair, cooperative, ethical and honest manner. The township will endeavor to manage its

resources allowing planned, sustainable growth while preserving the quality of life and its unique characteristics.



Township Values

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

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

Preserving the unique character of the Township.

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

A well-maintained and safe environment.

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

Managing our resources wisely.

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

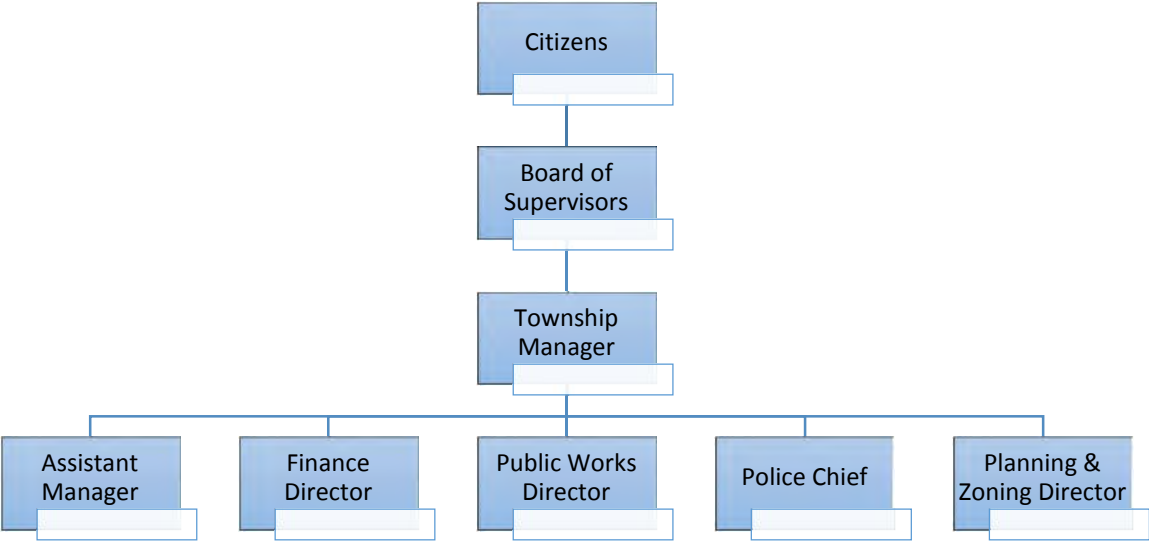
**Collaborating with our neighboring municipalities to provide cost effective services.**

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

Ethical and honest behavior.

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

Township Organizational Chart



Personnel Schedule

Position	Prior Year	Current Year	Budgeted Year
GENERAL GOVERNMENT			
Board of Supervisors	5	5	5
ADMINISTRATION			
Township Manager	1	1	1
Assistant Manager	1	1	1
Administration Staff	2	2	2
FINANCE & TAX			
Finance Director	1	1	1
Finance Staff	2.5	2.5	2.5
ENGINEERING SECTION			
Public Works Director	1	1	1
Township Engineer	1	1	1
Engineering Staff	3	3	2
Assistant Township Engineer	0	0	1
Engineer Assistant I	0	.5	.5
PW Administrative Asst.	1	1	0
BUILDINGS & GROUNDS			
Custodian	2	2	2
POLICE			
Police Chief	1	1	1
Police Officers	20	20	21

Police Staff	2	2	2
Crossing Guards	.25	.25	.25
PLANNING & ZONING			
Planning Director	1	1	1
Community Planner	1	1	1
Zoning Officer	1	1	1
Ordinance Enforcement Officer	.5	.5	.5
PZ Administrative Asst.	0	0	1
ROAD MAINTENANCE SECTION			
Public Works Superintendent	1	1	1
Public Works Foreman	2	2	2
Road Workers	8	11	11
Mechanic	1	1	1
Mechanic Helper	.5	.5	.5
Seasonal Road Workers	1.5	1.5	1.5
ARBORIST SECTION			
Arborist	0	1	1
Seasonal Landscape Laborers		1	1
Total	61.25	66.75	67.75

The Basis of Budgeting

The accounts of the Ferguson Township are based on fund accounting precepts. A fund is an independent fiscal and accounting entity, with a self-balancing set of accounts. Funds maintain independent records of cash and/or other resources, together with all related liabilities, obligations, reserves and equities. The purpose of a fund is to carry out specific activities or attain certain objectives in accordance with special financial regulations, restrictions or limitations. The budget covers the activities and expenditures for a given time period or fiscal year. Ferguson Township operates on a calendar year basis. This budget covers the fiscal year beginning January 1, 2017 through December 31, 2017.

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

The main differences between the operating budget and CAFR are:

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

Budget Process and Overview



The Home Rule Charter places responsibility for the preparation of the budget in the office of the Township Manager. Constructing the budget document is consistent with the approved 2017-2021 Capital Improvement Program Budget and with significant input from department heads.

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

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

The Township Budget is a major policy document that provides guidance. Developing the budget is through a team approach initiated at the staff level. Once a draft budget document is prepared it is provided to the Board of Supervisors and the 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 public hearings.

Input from interested residents and property owners is encouraged.

Budget Preparation Calendar

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

Budget Revisions

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

Description of Township Funds

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

These include the General Fund,
three (3) Special Revenue Funds,
seven (7) Capital Projects funds,
three (3) Fiduciary Funds
and one (1) Debt Service Fund



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

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

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

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

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

Details of the specific funds follows in the following section.

FINANCIAL SUMMARY

ALL FUNDS			
	2015 Actual	2016 Project	2017 Budget
Beginning Balance	20,757,782	21,409,686	22,728,285
Revenues	14,036,089	17,147,432	17,481,737
Expenditure	-13,384,185	-15,828,833	-20,137,338
Net Change	651,904	1,318,599	-2,655,601
Ending Balance	21,409,686	22,728,285	20,072,684

Fund Balance % of Expenditures	160%	144%	100%
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GENERAL FUNDS			
	2015 Actual	2016 Project	2017 Budget
General Fund (01)			
Beginning Balance	4,174,460	5,053,945	5,652,805
Revenues	10,899,843	12,300,972	11,437,263
Expenditure	-10,020,358	-11,702,112	-12,429,747
Net Change	879,485	598,860	-992,484
Ending Balance	5,053,945	5,652,805	4,660,321

Fund Balance % of Expenditures	50%	48%	37%
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SPECIAL REVENUE FUNDS			
	2015 Actual	2016 Project	2017 Budget
Streetlight Fund (02)			
Beginning Balance	9,176	4,895	5,197
Revenues	11,237	14,918	18,222
Expenditure	-15,518	-14,616	-20,911
Net Change	-4,281	302	-2,689
Ending Balance	4,895	5,197	2,508

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

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

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

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

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

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

ALL GOVERNMENTAL FUNDS			
	2015 Actual	2016 Project	2017 Budget
Beginning Balance	11,199,031	11,711,986	12,628,345
Revenues	13,493,619	16,382,489	16,813,582
Expenditure	-12,980,664	-15,466,130	-19,741,936
Net Change	512,955	916,359	-2,928,354
Ending Balance	11,711,986	12,628,345	9,699,991

Fund Balance % of Expenditures	90%	82%	49%
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CAPITAL PROJECTS FUNDS			
	2015 Actual	2016 Project	2017 Budget
Piney Ridge Fund (18)			
Beginning Balance	88,246	88,915	0
Revenues	669	600	0
Expenditure	0	-89,515	0
Net Change	669	-88,915	0
Ending Balance	88,915	0	0

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

	2015 Actual	2016 Project	2017 Budget
Capital Reserve Fund (30)			
Beginning Balance	2,652,606	1,583,711	1,742,861
Revenues	129,818	954,707	869,000
Expenditure	-1,198,713	-795,557	-1,738,566
Net Change	-1,068,895	159,150	-869,566
Ending Balance	1,583,711	1,742,861	873,295

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

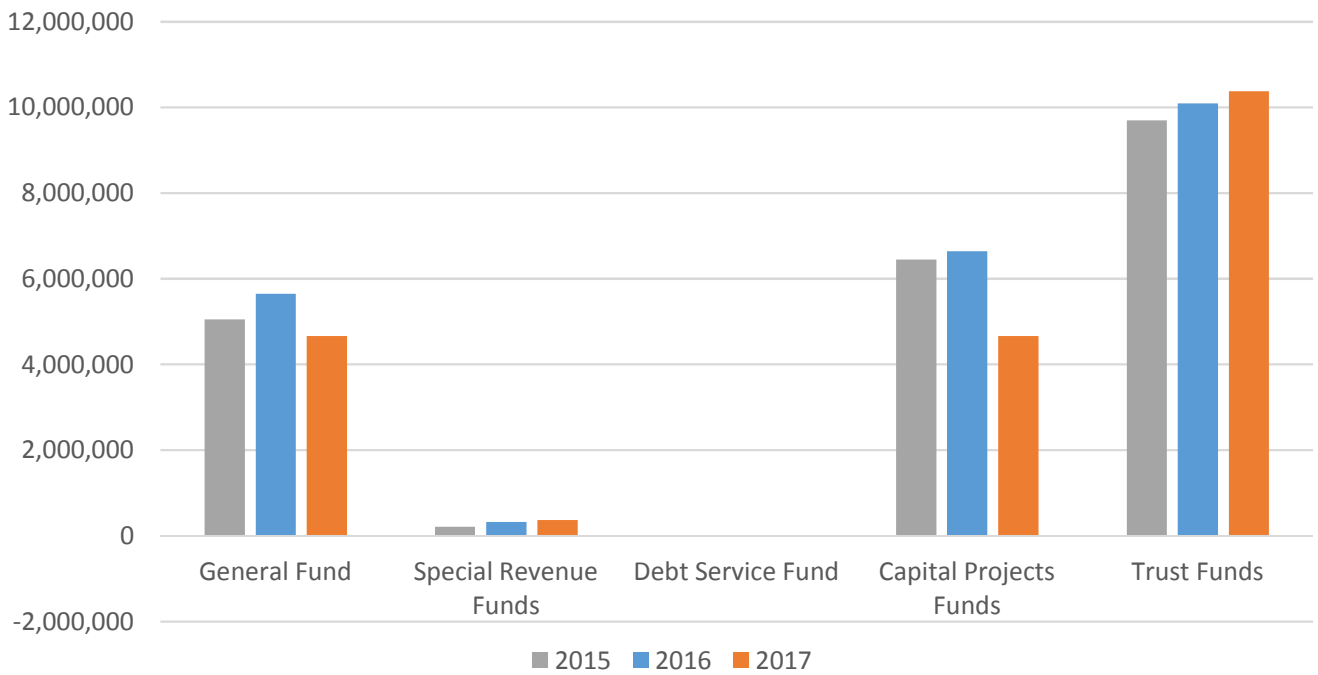
	2015 Actual	2016 Project	2017 Budget
Transportation Imp Fund (32)			
Beginning Balance	3,111,932	4,119,723	4,380,014
Revenues	1,274,029	1,868,291	2,850,527
Expenditure	-266,238	-1,608,000	-4,209,000
Net Change	1,007,791	260,291	-1,358,473
Ending Balance	4,119,723	4,380,014	3,021,541

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

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

capital project expenditures	-2,669,852	-6,133,419	
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2017 Budget Fund Balances



General Ledger

2017 Budget Report by Fund_Acct



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 Printed: 12/08/16 10:31:15
 Period 01 - 15
 Fiscal Year 2017

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

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

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

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

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

Account Number	Description	2015 Actual	2016 Budget	2016 Projected	2017 Adopted
404	LEGAL	11,258.91	32,500.00	23,500.00	27,000.00
406	OTHER GOVT ADMINISTRATION				
01-400-406-530	ADMINISTRATION & GENERAL	104,555.00	100,346.00	100,346.00	108,627.00
01-400-406-532	CRCOG BUILDING CAPITAL	4,871.00	5,090.00	5,090.00	5,358.00
01-400-406-533	CRCOG CONTINGENCY	0.00	0.00	0.00	2,967.00
406	OTHER GOVT ADMINISTRATION	109,426.00	105,436.00	105,436.00	116,952.00
407	IT-NETWORKING				
01-400-407-240	GENERAL EXPENSE	242.69	500.00	350.00	500.00
01-400-407-370	REPAIRSMAINTENANCE AGREEMENTS	37,459.37	52,447.00	52,447.00	60,520.00
01-400-407-452	COMPUTER SERVICES	47,532.00	55,500.00	50,771.00	73,500.00
01-400-407-750	REPLACEMENT EQUIPMENT	14,415.92	12,300.00	15,500.00	15,100.00
407	IT-NETWORKING	99,649.98	120,747.00	119,068.00	149,620.00
408	ENGINEERING				
01-400-408-110	PUBLIC WORKS DIRECTOR SALARY	88,182.04	92,166.00	92,167.00	93,550.00
01-400-408-112	TOWNSHIP ENGINEER SALARY	131,382.20	137,006.00	138,646.00	201,213.00
01-400-408-114	ENGINEERING STAFF SALARIES	89,374.96	84,806.00	80,199.00	90,780.00
01-400-408-115	ENGINEERING INTERN WAGES	7,265.63	22,500.00	23,760.00	24,000.00
01-400-408-210	OFFICE SUPPLIES	3,221.26	3,100.00	1,800.00	2,500.00
01-400-408-240	GENERAL EXPENSE	2,473.36	1,700.00	2,400.00	2,400.00
01-400-408-313	ENGINEERING PROJECTS	0.00	0.00	0.00	0.00
01-400-408-317	ENGINEERING - SPECIALTIES	10,160.76	31,500.00	33,100.00	30,400.00
01-400-408-320	COMMUNICATIONS	4,445.74	5,300.00	5,400.00	5,400.00
01-400-408-330	TRANSPORTATIONS	20.00	150.00	150.00	150.00
01-400-408-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-408-340	ADVERTISING AND PRINTING	6,150.57	4,000.00	5,000.00	5,000.00
01-400-408-370	REPAIRSMAINTENANCE AGREEMENT	2,261.55	3,270.00	3,270.00	5,855.00
01-400-408-420	DUESSUBSCRIPTIONSMEMBERSHIPS	1,751.73	6,128.00	4,500.00	6,178.00
01-400-408-450	CONTRACTED SERVICES	0.00	0.00	0.00	33,280.00
01-400-408-460	EDUCATION	0.00	0.00	0.00	0.00
01-400-408-750	OFFICE EQUIPMENT	0.00	0.00	0.00	2,500.00
408	ENGINEERING	346,689.80	391,626.00	390,392.00	503,206.00
409	BUILDINGS & GROUNDS				
01-400-409-114	CUSTODIANS SALARY	74,799.45	70,659.00	70,641.00	69,807.00
01-400-409-180	CUSTODIAN OVERTIME	0.00	500.00	50.00	500.00
01-400-409-210	SAFETY TRAININGSUPPLIES	501.56	0.00	0.00	0.00
01-400-409-220	OPERATING SUPPLIES	6,993.56	6,200.00	6,000.00	6,400.00
01-400-409-250	REPAIR & MAINTENANCE	37,927.30	33,580.00	33,000.00	33,580.00
01-400-409-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-409-361	ELECTRICITY	28,392.03	33,000.00	30,420.00	30,420.00
01-400-409-362	NATURAL GAS	10,741.19	12,200.00	10,760.00	10,760.00
01-400-409-366	WATER	1,413.40	1,300.00	1,500.00	1,500.00
01-400-409-450	CONTRACTED SERVICES	1,838.00	0.00	0.00	0.00
409	BUILDINGS & GROUNDS	162,606.49	157,439.00	152,371.00	152,967.00
410	POLICE				
01-400-410-110	POLICE CHIEFS SALARY	98,982.96	99,973.00	101,804.00	102,822.00
01-400-410-112	POLICE OFFICERS SALARIES	1,394,222.56	1,480,445.00	1,468,631.00	1,513,665.00
01-400-410-114	POLICE STAFF SALARY	74,830.29	76,116.00	77,544.00	78,947.00
01-400-410-178	HEART N LUNG PAYMENTS	0.00	0.00	0.00	0.00
01-400-410-179	LONGEVITY PAY	18,269.00	20,284.00	20,281.00	19,287.00
01-400-410-180	GENERAL OVERTIME	151,568.43	148,045.00	135,606.00	153,021.00
01-400-410-191	UNIFORM EQUIPMENT PURCHASES	25,646.25	36,549.00	30,000.00	21,866.00
01-400-410-210	OFFICE SUPPLIES	2,388.38	3,800.00	3,800.00	3,800.00

Account Number	Description	2015 Actual	2016 Budget	2016 Projected	2017 Adopted
01-400-410-225	CRIMINAL INVESTIGATIONS	1,529.23	2,734.00	6,000.00	6,500.00
01-400-410-231	VEHICLE FUEL - GASOLINE	29,488.47	48,827.00	32,000.00	48,827.00
01-400-410-233	VEHICLE FUEL - CNG	3,408.61	8,750.00	4,000.00	6,720.00
01-400-410-234	OILLUBRICANTS AND FLUIDS	3,662.04	6,000.00	3,300.00	5,000.00
01-400-410-240	GENERAL EXPENSE	4,897.72	9,400.00	7,500.00	8,000.00
01-400-410-242	AMMUNITION & RELATED SUPPLIES	10,562.75	11,000.00	12,000.00	12,500.00
01-400-410-249	COMMUNITY RELATIONS SUPPLIES	2,137.03	2,500.00	2,500.00	2,500.00
01-400-410-251	VEHICLE PARTS	26,978.52	30,000.00	30,000.00	30,000.00
01-400-410-315	DNA TESTING	0.00	10,000.00	0.00	10,000.00
01-400-410-317	OTHER AGENCY (DUI) CHARGES	20,767.09	28,424.00	28,424.00	28,424.00
01-400-410-320	COMMUNICATIONS	8,985.59	9,300.00	9,300.00	9,300.00
01-400-410-327	RADIO MAINTENANCE	878.26	500.00	209.00	500.00
01-400-410-330	TRANSPORTATION	3,921.66	4,000.00	4,000.00	4,100.00
01-400-410-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-410-340	ADVERTISING AND PRINTING	3,627.03	4,000.00	4,650.00	4,000.00
01-400-410-370	REPAIRS & MAINTENANCE	8,380.04	7,500.00	7,500.00	7,500.00
01-400-410-380	OUTSIDE VEHICLE REPAIRS	7,663.70	6,000.00	5,000.00	6,000.00
01-400-410-420	DUESSUBSCRIPTIONSMEMBERSHIPS	9,399.10	14,780.00	8,500.00	18,127.00
01-400-410-450	CONTRACTED SERVICES	41,663.01	54,078.00	38,000.00	69,010.00
01-400-410-460	EDUCATION	6,634.35	27,375.00	1,318.00	0.00
01-400-410-461	TRAINING SEMINARS	12,799.89	16,320.00	9,775.00	17,240.00
01-400-410-462	ACADEMY TRAINING	0.00	19,054.00	4,600.00	34,318.00
01-400-410-750	OFFICE EQUIPMENT	314.00	8,500.00	8,500.00	0.00
410	POLICE	1,973,605.96	2,194,254.00	2,064,742.00	2,221,974.00
411	FIRE				
01-400-411-530	CRCOG FIRE CONTRIBUTION	262,219.00	276,819.00	276,819.00	292,877.00
01-400-411-540	WARRIORS MARK FIRE CONT	0.00	2,500.00	2,500.00	3,500.00
01-400-411-541	PORT MATILDA FIRE CONTRIBUTION	0.00	2,500.00	2,500.00	3,500.00
01-400-411-750	CRCOG FIRE CAPITAL CONT	78,811.00	84,460.00	84,460.00	93,731.00
01-400-411-990	FOREIGN FIRE RELIEF	139,519.25	139,519.00	139,519.00	139,519.00
411	FIRE	480,549.25	505,798.00	505,798.00	533,127.00
412	AMBULANCE				
01-400-412-540	ALPHA AMBULANCE CONTRIBUTIONS	0.00	0.00	0.00	0.00
01-400-412-541	PORT MATILDA EMS CONTRIBUTIONS	0.00	500.00	500.00	500.00
412	AMBULANCE	0.00	500.00	500.00	500.00
413	CODE ENFORCEMENT				
01-400-413-364	SEWAGE ENFORCEMENT SERVICES	240.00	300.00	300.00	300.00
413	CODE ENFORCEMENT	240.00	300.00	300.00	300.00
414	PLANNING & ZONING				
01-400-414-110	PLANZONING DIRECTOR SALARY	55,219.38	73,225.00	74,566.00	75,928.00
01-400-414-112	ZONING ADMINISTRATOR SALARY	58,081.08	59,228.00	60,382.00	61,288.00
01-400-414-114	P & Z STAFF SALARIES	67,151.47	81,347.00	90,399.00	120,514.00
01-400-414-115	ORDINANCE ENFORCEMENT SALARY	14,580.20	16,741.00	17,413.00	18,737.00
01-400-414-191	UNIFORM EQUIPMENT PURCHASES	0.00	500.00	500.00	500.00
01-400-414-210	OFFICE SUPPLIES	1,242.80	850.00	1,300.00	850.00
01-400-414-240	GENERAL EXPENSE	181.65	400.00	225.00	400.00
01-400-414-310	PROFESSIONAL SERVICES	5,602.50	15,000.00	7,000.00	15,000.00
01-400-414-320	COMMUNICATIONS	682.00	600.00	600.00	600.00
01-400-414-330	TRANSPORTATION	0.00	50.00	50.00	50.00
01-400-414-340	ADVERTISING AND PRINTING	3,471.38	4,750.00	4,750.00	4,750.00
01-400-414-370	REPAIRS & MAINTENANCE	153.86	700.00	2,000.00	500.00
01-400-414-420	DUESSUBSCRIPTIONSMEMBERSHIPS	5,725.76	4,923.00	2,418.00	7,930.00

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

Account Number	Description	2015 Actual	2016 Budget	2016 Projected	2017 Adopted
01-400-433-245	STREET SIGNS AND SUPPLIES	17,795.91	15,000.00	13,000.00	15,000.00
01-400-433-361	TRAFFIC SIGNAL CHARGES	11,107.78	9,600.00	12,400.00	12,400.00
01-400-433-372	TRAFFIC SIGNAL REPAIRS	6,145.44	9,000.00	9,000.00	9,000.00
01-400-433-610	HIGHWAY LINE PAINTING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
433	TRAFFIC CONTROL DEVICES	35,049.13	33,600.00	34,400.00	36,400.00
437	TOOLS & EQUIPMENT MAINTENANCE				
01-400-437-114	MECHANICS SALARY	56,411.12	57,114.00	58,104.00	57,971.00
01-400-437-180	MECHANIC OVERTIME	534.04	1,000.00	100.00	1,000.00
01-400-437-240	GENERAL EXPENSE	3,538.11	4,100.00	2,500.00	4,100.00
01-400-437-250	REPAIRS & MAINTENANCE	60,356.89	50,000.00	60,000.00	60,000.00
01-400-437-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-437-370	OUTSIDE REPAIRS	<u>9,717.54</u>	<u>8,000.00</u>	<u>11,000.00</u>	<u>11,000.00</u>
437	TOOLS & EQUIPMENT MAINTENANCE	130,557.70	120,214.00	131,704.00	134,071.00
438	ROAD & BRIDGE MAINTENANCE				
01-400-438-112	ROAD SUPERINTENDENT SALARIES	68,107.12	69,899.00	71,283.00	72,836.00
01-400-438-114	ROAD CREW SALARIES	444,530.72	465,464.00	463,182.00	470,857.00
01-400-438-115	PART-TIME HELP WAGES	36,584.22	50,220.00	30,000.00	51,325.00
01-400-438-180	ROAD CREW OVERTIME	34,512.20	46,546.00	21,917.00	53,263.00
01-400-438-245	MATERIALSSUPPLIES (NON-LF)	6,432.84	6,000.00	13,000.00	13,000.00
01-400-438-331	TRAVEL & MEALS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
438	ROAD & BRIDGE MAINTENANCE	590,167.10	638,129.00	599,382.00	661,281.00
447	TRANSIT SYSTEM				
01-400-447-530	CATA-TRANSPORTATION	<u>86,495.00</u>	<u>120,024.00</u>	<u>121,760.00</u>	<u>130,752.00</u>
447	TRANSIT SYSTEM	86,495.00	120,024.00	121,760.00	130,752.00
452	PARTICIPANT RECREATION				
01-400-452-530	CRCOG - PARKS & RECREATION	369,414.00	406,177.00	406,177.00	426,769.00
01-400-452-531	CRCOG- REGION AQUATICS CONTR	0.00	0.00	0.00	0.00
01-400-452-532	CRCOG - REGION POOLS CAPITAL	127,830.00	128,009.00	128,009.00	128,819.00
01-400-452-533	CRCOG - NATURE CENTRE	17,471.00	18,457.00	18,457.00	23,331.00
01-400-452-534	CRCOG - PARKSREC CAPITAL CONT	50,986.00	51,818.00	51,818.00	45,616.00
01-400-452-535	CRCOG - REGION PARKS CAPITAL	0.00	0.00	0.00	0.00
01-400-452-540	MILLBROOK MARSH CAPITAL CONT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
452	PARTICIPANT RECREATION	565,701.00	604,461.00	604,461.00	624,535.00
453	SPECTATOR RECREATION				
01-400-453-540	SPECTATOR RECREATION	<u>2,110.00</u>	<u>3,550.00</u>	<u>2,100.00</u>	<u>5,550.00</u>
453	SPECTATOR RECREATION	2,110.00	3,550.00	2,100.00	5,550.00
454	PARKS				
01-400-454-220	TWP PARK OPERATING EXPENSES	0.00	900.00	700.00	900.00
01-400-454-372	PARKS MINOR IMPROVEMENTS	0.00	0.00	0.00	0.00
01-400-454-720	TWP PARKS PLAYGROUND EQUIP	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
454	PARKS	0.00	900.00	700.00	900.00
455	SHADE TREES				
01-400-455-114	ARBORIST SALARY	20,250.00	54,540.00	55,080.00	56,150.00
01-400-455-115	PART-TIME HELP WAGES	70.84	46,500.00	30,000.00	39,312.00

Account Number	Description	2015 Actual	2016 Budget	2016 Projected	2017 Adopted
01-400-455-220	OPERATING SUPPLIES	0.00	2,000.00	1,000.00	1,000.00
01-400-455-240	GENERAL EXPENSE	0.00	2,000.00	1,000.00	1,500.00
01-400-455-245	SUPPLIES & MATERIALS	0.00	0.00	500.00	1,000.00
01-400-455-260	SMALL TOOLS	0.00	2,000.00	1,000.00	2,000.00
01-400-455-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-455-370	REPAIRS & MAINTENANCE	0.00	2,000.00	100.00	1,000.00
01-400-455-372	STREET TREES - NEW	0.00	0.00	0.00	0.00
01-400-455-375	STREET TREE REPLACEMENTS	27,574.00	66,800.00	49,300.00	70,500.00
01-400-455-420	DUES & SUBSCRIPTIONS	0.00	3,265.00	3,200.00	4,500.00
01-400-455-450	CONTRACTED SERVICES	16,573.40	25,000.00	72,000.00	65,300.00
01-400-455-461	TRAINING	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>	<u>0.00</u>
455	SHADE TREES	64,468.24	204,605.00	213,180.00	242,262.00
456	LIBRARIES				
01-400-456-530	CRCOG - SCHLOW LIBRARY	378,112.00	393,092.00	393,092.00	405,177.00
01-400-456-531	CRCOG - SCHLOW LIBRARY	<u>0.00</u>	<u>23,240.00</u>	<u>23,240.00</u>	<u>22,824.00</u>
456	LIBRARIES	378,112.00	416,332.00	416,332.00	428,001.00
458	SENIOR CITIZENS				
01-400-458-530	CRCOG - SENIOR CENTER	14,534.00	18,761.00	18,761.00	42,779.00
01-400-458-540	FERGUSON SENIOR CITIZENS	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
458	SENIOR CITIZENS	15,034.00	19,261.00	19,261.00	43,279.00
461	NATURAL RESOURCE CONSERVATION				
01-400-461-540	SPRING CRK WTRSHD COMMISSION	575.00	575.00	575.00	575.00
01-400-461-541	SPRING CREEK MONITORING	<u>4,840.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
461	NATURAL RESOURCE CONSERVATION	5,415.00	5,575.00	5,575.00	5,575.00
462	LAND & HOUSING				
01-400-462-540	LAND & HOUSING	0.00	0.00	25,000.00	5,000.00
01-400-462-541	SUSTAINABLE COMMUNITIES	0.00	0.00	25,000.00	3,000.00
01-400-462-542	SLAB CABIN RUN INITIATIVE	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>150,000.00</u>
462	SLAB CABIN RUN INITIATIVE	0.00	0.00	75,000.00	158,000.00
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>458.02</u>	<u>1,500.00</u>	<u>1,750.00</u>	<u>1,500.00</u>
472	DEBT SERVICE INTEREST	458.02	1,500.00	1,750.00	1,500.00
481	PAYROLL TAXES				
01-400-481-192	EMPLOYER SOCIAL SECURITY	261,083.30	292,474.00	281,845.00	305,135.00
01-400-481-194	UNEMPLOYMENT COMPENSATION	<u>13,279.65</u>	<u>14,850.00</u>	<u>13,858.00</u>	<u>16,135.00</u>
481	PAYROLL TAXES	274,362.95	307,324.00	295,703.00	321,270.00
483	PENSIONS				
01-400-483-197	NON UNIFORM PENSION EXPENSE	462,635.54	392,866.00	392,866.00	411,001.00

Account Number	Description	2015 Actual	2016 Budget	2016 Projected	2017 Adopted
483	PENSIONS	462,635.54	392,866.00	392,866.00	411,001.00
486	PROPERTY INSURANCE				
01-400-486-300	SAFETY IMPROVEMENT EXPENSES	0.00	0.00	0.00	2,000.00
01-400-486-350	INSURANCE CLAIM EXPENSES	23,856.84	0.00	16,000.00	0.00
01-400-486-351	PROPERTY INSURANCE	35,945.36	42,000.00	42,000.00	42,000.00
01-400-486-352	POLICE LIABILITY INSURANCE	20,508.49	23,500.00	25,200.00	25,200.00
01-400-486-353	PUBLIC OFFICIALS INSURANCE	13,939.93	17,500.00	15,000.00	15,000.00
01-400-486-354	WORKERS COMPENSATION	155,944.00	240,148.00	177,699.00	189,569.00
01-400-486-355	VEHICLE INSURANCE	19,333.31	22,000.00	24,250.00	24,250.00
01-400-486-356	CRIME INSURANCE	661.91	777.00	850.00	850.00
486	PROPERTY INSURANCE	270,189.84	345,925.00	300,999.00	298,869.00
487	HEALTH INSURANCE				
01-400-487-187	HEALTH INSURANCE WAIVERS	43,896.44	34,326.00	36,250.00	45,428.00
01-400-487-195	VISION INSURANCE	7,747.18	8,450.00	7,143.00	8,567.00
01-400-487-196	HEALTH INSURANCE	753,565.10	882,077.00	863,849.00	979,537.00
01-400-487-197	HEALTH SAVINGS ACCOUNT	0.00	10,500.00	5,500.00	5,500.00
01-400-487-198	DENTAL INSURANCE	40,033.54	41,850.00	35,439.00	41,847.00
01-400-487-199	LIFE INSURANCE	7,672.01	8,500.00	7,954.00	7,983.00
01-400-487-200	DISABILITY INSURANCE	7,700.02	8,039.00	7,207.00	8,177.00
01-400-487-300	EMPLOYEE WELLNESS	95.97	0.00	500.00	1,500.00
487	HEALTH INSURANCE	860,710.26	993,742.00	963,842.00	1,098,539.00
489	MISCELLANEOUS EXPENSE				
01-400-489-112	SALARIES & WAGES MERIT INCREAS	24,717.50	41,289.00	0.00	37,463.00
01-400-489-113	SALARIES & WAGES MARKET ADJ	0.00	0.00	0.00	7,500.00
01-400-489-117	SALARIESWAGES DEFERRED COMP	20,162.64	16,120.00	20,955.00	20,192.00
01-400-489-160	EMPLOYEE SERVICE AWARDS	650.00	500.00	650.00	500.00
01-400-489-300	UNCOMMITTED EXPENSE RESERVE	3,902.13	25,000.00	8,000.00	25,000.00
489	MISCELLANEOUS EXPENSE	49,432.27	82,909.00	29,605.00	90,655.00
491	REFUND OF PRIOR YR'S REVENUE				
01-400-491-000	REAL ESTATE TAX REVENUE	0.00	0.00	0.00	0.00
01-400-491-430	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
491	REFUND OF PRIOR YR'S REVENUE	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT				
01-400-492-002	TRANSFER TO STREET LIGHT FUND	0.00	0.00	0.00	0.00
01-400-492-003	TRANSFER TO HYDRANT FUND	0.00	0.00	0.00	0.00
01-400-492-016	TRANSFER TO GOA FUND	550,500.00	560,000.00	560,000.00	560,000.00
01-400-492-019	TRANSFER TO AG PRES FUND	0.00	25,000.00	25,000.00	25,000.00
01-400-492-030	TRANSFER TO CAP RES FUND	0.00	500,000.00	500,000.00	750,000.00
01-400-492-031	TRANSFER TO RCRP FUND	0.00	0.00	0.00	0.00
01-400-492-032	TRANSFER TO TIF FUND	1,244,121.78	1,234,356.00	1,838,291.00	1,302,527.00
01-400-492-033	TRANSFER TO AG PRESERVATION	0.00	0.00	0.00	0.00
01-400-492-034	TRANSFER TO PARK IMP FUND	0.00	0.00	0.00	0.00
01-400-492-035	TRANSFER TO LIQUID FUELS FUND	0.00	0.00	0.00	0.00
01-400-492-060	TRANSFER TO POLICE PENSION FUN	17,544.97	0.00	0.00	0.00
01-400-492-065	TRANSFER TO NON-UNIF FUND	0.00	0.00	0.00	0.00
01-400-492-093	TRANSFER TO TUDEK TRUST FUND	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	1,812,166.75	2,319,356.00	2,923,291.00	2,637,527.00
01	GENERAL FUND	879,485.49	-582,203.00	548,860.00	-992,484.00

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02	STREET LIGHT FUND				
341	INTEREST EARNED				
02-300-341-000	INTEREST REVENUE	<u>48.10</u>	<u>50.00</u>	<u>50.00</u>	<u>50.00</u>
341	INTEREST EARNED	48.10	50.00	50.00	50.00
383	SPECIAL ASSESSMENTS				
02-300-383-110	STREET LIGHT ASSESSMENTS	<u>11,189.14</u>	<u>14,868.00</u>	<u>14,868.00</u>	<u>18,172.00</u>
383	SPECIAL ASSESSMENTS	11,189.14	14,868.00	14,868.00	18,172.00
392	INTERFUND TRANSFERS IN				
02-300-392-001	TRANSFER IN GENERAL FUND	<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
434	STREET LIGHTING				
02-400-434-361	STREET LIGHT SERVICE	15,518.35	14,616.00	14,616.00	19,411.00
02-400-434-372	STREET LIGHT MAINTENANCE	<u>0.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>1,500.00</u>
434	STREET LIGHTING	15,518.35	16,116.00	14,616.00	20,911.00
02	STREET LIGHT FUND	-4,281.11	-1,198.00	302.00	-2,689.00

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03	HYDRANT FUND				
341	INTEREST EARNED				
03-300-341-000	INTEREST EARNINGS	<u>109.44</u>	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>
341	INTEREST EARNED	109.44	100.00	100.00	100.00
383	SPECIAL ASSESSMENTS				
03-300-383-020	HYDRANT ASSESSMENTS	<u>21,626.80</u>	<u>28,445.00</u>	<u>28,445.00</u>	<u>34,134.00</u>
383	SPECIAL ASSESSMENTS	21,626.80	28,445.00	28,445.00	34,134.00
392	INTERFUND TRANSFERS IN				
03-300-392-001	TRANSFER IN GENERAL FUND	<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
448	WATER SYSTEMS				
03-400-448-363	HYDRANT SERVICE	<u>31,700.63</u>	<u>27,810.00</u>	<u>32,200.00</u>	<u>32,200.00</u>
448	WATER SYSTEMS	31,700.63	27,810.00	32,200.00	32,200.00
03	HYDRANT FUND	-9,964.39	735.00	-3,655.00	2,034.00

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16	GOA FUND				
341	INTEREST EARNED				
16-300-341-000	INTEREST EARNINGS	<u>114.93</u>	<u>0.00</u>	<u>120.00</u>	<u>0.00</u>
341	INTEREST EARNED	114.93	0.00	120.00	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>550,500.00</u>	<u>560,000.00</u>	<u>570,000.00</u>	<u>560,000.00</u>
392	INTERFUND TRANSFERS IN	550,500.00	560,000.00	570,000.00	560,000.00
393	PROCEEDS FROM LONG TERM DEBT				
16-300-393-110	BOND PROCEEDS	754.17	0.00	0.00	0.00
16-300-393-200	BOND PREMIUM	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
393	PROCEEDS FROM LONG TERM DEBT	754.17	0.00	0.00	0.00
401	EXECUTIVE				
16-400-401-240	GENERAL EXPENSE	<u>0.00</u>	<u>550.00</u>	<u>0.00</u>	<u>0.00</u>
401	EXECUTIVE	0.00	550.00	0.00	0.00
471	DEBT SERVICE PRINCIPAL				
16-400-471-730	PRINCIPAL PAYMENT-COG BLDG	0.00	0.00	0.00	0.00
16-400-471-731	PRINCIPAL PAYMENTS-2009 BOND	0.00	0.00	0.00	0.00
16-400-471-732	PRINCIPAL PMTS- 2014 PNC LOAN	<u>543,000.00</u>	<u>551,200.00</u>	<u>551,200.00</u>	<u>556,000.00</u>
471	DEBT SERVICE PRINCIPAL	543,000.00	551,200.00	551,200.00	556,000.00
472	DEBT SERVICE INTEREST				
16-400-472-730	INTEREST PAYMENT-COG BLDG	0.00	0.00	0.00	0.00
16-400-472-731	INTEREST PAYMENT-2009 BOND	0.00	0.00	0.00	0.00

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

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18	PINEY RIDGE FUND				
341	INTEREST EARNED				
18-300-341-000	INTEREST EARNED	<u>669.19</u>	<u>600.00</u>	<u>600.00</u>	<u>0.00</u>
341	INTEREST EARNED	669.19	600.00	600.00	0.00
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>89,446.00</u>	<u>89,515.00</u>	<u>0.00</u>
439	ROAD CONSTRUCTION	0.00	89,446.00	89,515.00	0.00
18	PINEY RIDGE FUND	669.19	-88,846.00	-88,915.00	0.00

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19	AG PRESERVATION FUND				
341	INTEREST EARNED				
19-300-341-000	INTEREST EARNED	<u>399.92</u>	<u>350.00</u>	<u>350.00</u>	<u>350.00</u>
341	INTEREST EARNED	399.92	350.00	350.00	350.00
392	INTERFUND TRANSFERS IN				
19-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>
392	INTERFUND TRANSFERS IN	0.00	25,000.00	25,000.00	25,000.00
461	NATURAL RESOURCE CONSERVATION				
19-400-461-070	AG EASEMENT PURCHASES	<u>0.00</u>	<u>23,100.00</u>	<u>11,018.00</u>	<u>33,733.00</u>
461	NATURAL RESOURCE CONSERVATION	0.00	23,100.00	11,018.00	33,733.00
19	AG PRESERVATION FUND	399.92	2,250.00	14,332.00	-8,383.00

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

Account Number	Description	2015 Actual	2016 Budget	2016 Projected	2017 Adopted
30-300-389-000	MISCELLANEOUS REVENUE	0.00	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	0.00	0.00	0.00	0.00
391	SALE OF FIXED ASSETS				
30-300-391-100	SALE OF FIXED ASSETS	<u>19,313.80</u>	<u>1,000.00</u>	<u>2,000.00</u>	<u>1,000.00</u>
391	SALE OF FIXED ASSETS	19,313.80	1,000.00	2,000.00	1,000.00
392	INTERFUND TRANSFERS IN				
30-300-392-001	TRANSFER IN GENERAL FUND	0.00	500,000.00	500,000.00	750,000.00
30-300-392-016	TRANSFER IN GOA FUND	0.00	0.00	0.00	0.00
30-300-392-030	TRANSFER IN CAPITAL RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	0.00	500,000.00	500,000.00	750,000.00
395	REFUNDS OF PRIOR YR'S EXPENSES				
30-300-395-000	REFUND OF PRIOR YEARS EXP	<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>2,508.00</u>	<u>5,500.00</u>	<u>5,000.00</u>	<u>52,000.00</u>
401	EXECUTIVE	2,508.00	5,500.00	5,000.00	52,000.00
402	FINANCE				
30-400-402-750	CAPITAL EQUIPMENT PURCHASES	<u>0.00</u>	<u>7,000.00</u>	<u>0.00</u>	<u>0.00</u>
402	FINANCE	0.00	7,000.00	0.00	0.00
407	IT-NETWORKING				
30-400-407-750	CAPITAL EQUIPMENT PURCHASES	<u>0.00</u>	<u>35,250.00</u>	<u>32,000.00</u>	<u>50,000.00</u>
407	IT-NETWORKING	0.00	35,250.00	32,000.00	50,000.00
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	4,821.93	95,000.00	100,000.00	388,900.00
30-400-409-760	BUILDING MAINTENANCE FUND	19,883.00	43,450.00	16,160.00	7,718.00
30-400-409-770	WELLNESS/FITNESS FUND	<u>31.80</u>	<u>2,500.00</u>	<u>0.00</u>	<u>2,500.00</u>
409	BUILDINGS & GROUNDS	24,736.73	140,950.00	116,160.00	399,118.00
410	POLICE				
30-400-410-374	MOBILE COMM	0.00	0.00	0.00	0.00

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

Account Number	Description	2015 Actual	2016 Budget	2016 Projected	2017 Adopted
30-400-492-001	TRANSFER TO GENERAL FUND	0.00	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 OUT	0.00	0.00	0.00	0.00
30	CAPITAL RESERVE FUND	-1,068,895.35	-363,503.00	159,150.00	-869,566.00

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31	REG CAP REC PROJECTS FUND				
341	INTEREST EARNED				
31-300-341-000	INTEREST EARNED	<u>9,103.27</u>	<u>7,000.00</u>	<u>8,000.00</u>	<u>8,000.00</u>
341	INTEREST EARNED	9,103.27	7,000.00	8,000.00	8,000.00
387	PRIVATE CONTRIBUTIONS				
31-300-387-000	DEVELOPER CONTRIBUTIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>400,000.00</u>
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	400,000.00
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>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				
31-400-439-610	CONSTRUCTION COSTS	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
439	ROAD CONSTRUCTION	0.00	1.00	0.00	0.00
452	PARTICIPANT RECREATION				
31-400-452-532	CRCOG-POOL CAPITAL	0.00	0.00	0.00	0.00
31-400-452-535	CRCOG-REG PARKS CAPITAL	<u>136,852.00</u>	<u>117,762.00</u>	<u>117,762.00</u>	<u>108,120.00</u>
452	PARTICIPANT RECREATION	136,852.00	117,762.00	117,762.00	108,120.00
492	INTERFUND TRANSFERS OUT				
31-400-492-001	TRANSFERS OUT-GENERAL FUND	<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
31	REG CAP REC PROJECTS	-127,748.73	-110,763.00	-109,762.00	299,880.00

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32	TRANSPORT IMPROVEMENT FUND				
341	INTEREST EARNED				
32-300-341-000	INTEREST EARNINGS	<u>29,907.13</u>	<u>22,500.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
341	INTEREST EARNED	29,907.13	22,500.00	30,000.00	30,000.00
351	FEDERAL GRANTS				
32-300-351-030	PTCI GRANT REVENUE	<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>1,518,000.00</u>
354	STATE GRANTS	0.00	0.00	0.00	1,518,000.00
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>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
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	1,244,121.78	1,234,356.00	1,838,291.00	1,302,527.00
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	1,244,121.78	1,234,356.00	1,838,291.00	1,302,527.00
393	PROCEEDS FROM LONG TERM DEBT				
32-300-393-100	PROCEEDS FROM LONG TERM DEBT	0.00	295,000.00	0.00	0.00

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

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33	PGM STREETLIGHT FUND				
341	INTEREST EARNED				
33-300-341-000	INTEREST EARNED	<u>159.59</u>	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>
341	INTEREST EARNED	159.59	150.00	150.00	150.00
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	159.59	150.00	150.00	150.00

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

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

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Account Number	Description	2015 Actual	2016 Budget	2016 Projected	2017 Adopted
35	LIQUID FUELS FUND				
341	INTEREST EARNED				
35-300-341-000	INTEREST EARNED	<u>6,109.56</u>	<u>6,500.00</u>	<u>4,500.00</u>	<u>4,500.00</u>
341	INTEREST EARNED	6,109.56	6,500.00	4,500.00	4,500.00
355	STATE SHARED REVENUES				
35-300-355-020	STATE GRANT REVENUE	<u>524,532.30</u>	<u>477,083.00</u>	<u>605,586.00</u>	<u>605,586.00</u>
355	STATE SHARED REVENUES	524,532.30	477,083.00	605,586.00	605,586.00
392	INTERFUND TRANSFERS IN				
35-300-392-001	TRANSFER IN-GENERAL FUND	<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
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
432	WINTER MAINTENANCE				
35-400-432-222	CHEMICAL AND SUPPLIES	<u>0.00</u>	<u>50,000.00</u>	<u>50,000.00</u>	<u>67,635.00</u>
432	WINTER MAINTENANCE	0.00	50,000.00	50,000.00	67,635.00
433	TRAFFIC CONTROL DEVICES				
35-400-433-610	PAVEMENT MARKINGS	<u>75,624.21</u>	<u>76,300.00</u>	<u>72,000.00</u>	<u>76,300.00</u>
433	TRAFFIC CONTROL DEVICES	75,624.21	76,300.00	72,000.00	76,300.00
438	ROAD & BRIDGE				

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

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60	POLICE PENSION TRUST FUND				
341	INTEREST EARNED				
60-300-341-000	INTEREST EARNED	142,949.02	70,000.00	90,000.00	70,000.00
60-300-341-010	REALIZED GAINLOSS	99,243.76	0.00	0.00	0.00
60-300-341-020	UNREALIZED GL	<u>-195,252.41</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
341	INTEREST EARNED	46,940.37	70,000.00	90,000.00	70,000.00
355	STATE SHARED REVENUES				
60-300-355-050	ACT 205 FUNDING	<u>255,274.00</u>	<u>218,386.00</u>	<u>218,386.00</u>	<u>220,640.00</u>
355	STATE SHARED REVENUES	255,274.00	218,386.00	218,386.00	220,640.00
389	MISCELLANEOUS REVENUE				
60-300-389-000	MISCELLANEOUS REVENUE	473.90	0.00	0.00	0.00
60-300-389-010	EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00
60-300-389-020	EMPLOYEE CONTRIBUTIONS	74,524.16	77,120.00	77,120.00	86,798.00
60-300-389-030	MILITARY BUYBACK	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
389	MISCELLANEOUS REVENUE	74,998.06	77,120.00	77,120.00	86,798.00
392	INTERFUND TRANSFERS IN				
60-300-392-001	TRANSFER IN-GENERAL FUND	<u>17,544.97</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
392	INTERFUND TRANSFERS IN	17,544.97	0.00	0.00	0.00
401	EXECUTIVE				
60-400-401-240	GENERAL EXPENSE	0.00	0.00	0.00	0.00
60-400-401-340	ADVERTISING & PRINTING	<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				
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	3,546.75	1,000.00	1,000.00	1,000.00

Account Number	Description	2015 Actual	2016 Budget	2016 Projected	2017 Adopted
404	LEGAL	3,546.75	1,000.00	1,000.00	1,000.00
410	POLICE				
60-400-410-197	RETIRED PAYROLL	226,951.08	226,951.00	226,951.00	262,878.00
60-400-410-210	OFFICE SUPPLIES	0.00	100.00	100.00	100.00
60-400-410-229	MEETING EXPENSES	120.82	350.00	350.00	350.00
60-400-410-310	ACTUARIAL FEES	6,400.00	0.00	4,000.00	0.00
60-400-410-311	PAYROLL PROCESSING FEES	439.84	700.00	700.00	700.00
60-400-410-312	BROKER FEES	<u>33,542.87</u>	<u>40,000.00</u>	<u>33,750.00</u>	<u>35,000.00</u>
410	POLICE	267,454.61	268,101.00	265,851.00	299,028.00
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	123,756.04	96,405.00	118,655.00	77,410.00

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

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

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

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

<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>
	REVENUE				
93	TUDEK PARK TRUST FUND	6,197.46	-568.00	9,105.00	-518.00

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<u>Account Number</u>	<u>Description</u>	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Projected</u>	<u>2017 Adopted</u>
<i>Revenue Total</i>		14,036,088.79	15,141,617.00	17,147,432.00	17,481,737.00
<i>Expense Total</i>		13,384,185.89	16,696,143.00	15,878,833.00	20,137,338.00

FUND 01
GENERAL FUND

GENERAL FUNDS

FUND 1 - GENERAL OPERATING FUND

REVENUE

301 REAL ESTATE TAXES

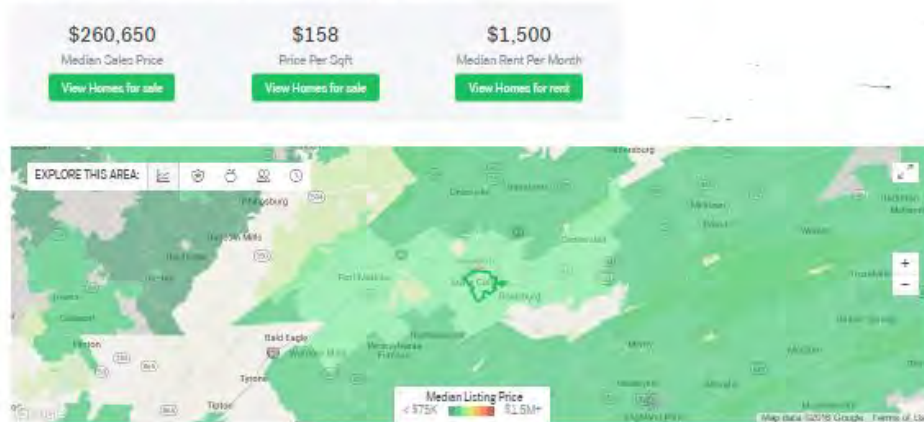
301.010 Real Estate Taxes (2.422 mills)	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$1,340,642	\$1,380,189	\$1,379,956	\$1,393,756

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

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

State College Real Estate Market Overview

Could State College, PA be your next home? Kick-start your search with Trulia's real estate guide and home search. With interactive maps and charts, Trulia provides a comprehensive overview of market trends, schools, demographics, and lifestyle data to help you learn all about State College. Not sure which neighborhood is for you? Check out our Nearby Places section below to explore popular cities near State College. [View more](#)



Housing Market Trends

Market trends help you understand the movement of key price indicators. Trends in State College show a 4% year-over-year rise in median sales price and a 0% rise in median rent per month. [View More](#)



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

The budget reflects that most of the township real estate taxes are paid at discount and the remaining are paid at face or penalty. Combined, the collection rate is budgeted at 99% of face.

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

Year *	Rate (mils)	Taxable Assessed Value	Change in Assessed Value	Tax @ Face	\$ Change in tax	% Change in tax
2017 Estimate	2.422	\$ 581,269,165	\$ 5,755,140	\$ 1,407,834	\$ 13,939	1.00%
2016 Projected	2.422	\$ 575,514,025	\$ 10,247,680	\$ 1,393,895	\$ 24,820	1.81%
2015	2.422	\$ 565,266,345	\$ 6,639,800	\$ 1,369,075	\$ 16,082	1.19%
2014	2.422	\$ 558,626,545	\$ 7,199,057	\$ 1,352,993	\$ 17,436	1.31%
2013	2.422	\$ 551,427,488	\$ 5,459,678	\$ 1,335,557	\$ 13,223	1.00%
2012	2.422	\$ 545,967,810	\$ 2,968,620	\$ 1,322,334	\$ 7,190	0.55%
2011	2.422	\$ 542,999,190	\$ 2,379,790	\$ 1,315,144	\$ 5,764	0.44%
2010	2.422	\$ 540,619,400	\$ 13,775,400	\$ 1,309,380	\$ 33,364	2.61%
2009	2.422	\$ 526,844,000	\$ 9,552,220	\$ 1,276,016	\$ 23,135	1.85%
2008	2.422	\$ 517,291,780	\$ 12,088,895	\$ 1,252,881	\$ 463,754	58.77%

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

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

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

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

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

310 LOCAL ENABLING TAXES

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

The Real Estate Transfer taxes are paid at the time that property transfers from one property owner to another. The transfer tax is levied at 2.75% of the sale value, with 1.0% allocated to the Commonwealth of Pennsylvania; 0.5% allocated to the School District; and the remaining 1.25%

allocated to the township. This tax revenue varies with the number of the real estate transfers in any given year. As the market value of properties change, the amount of the transfer tax changes slightly. The main driver is the number of transfers in any given year. Historically, the township has witnessed regular property turnover. For comparative purposes the township has collected the following amounts in real estate transfer taxes

Year (actual)	Tax	\$ Change	% Change
2017 Estimated	\$1,300,000	\$ (700,000)	-35.00%
2016 Projected	\$2,000,000	\$ 785,433	64.67%
2015	\$1,214,567	\$ (62,199)	-4.87%
2014	\$1,276,766	\$ (349,306)	-21.48%
2013	\$1,626,072	\$ 656,585	67.72%
2012	\$969,487	\$ 136,907	16.44%
2011	\$832,580	\$ (7,420)	-0.88%
2010	\$840,000	\$ (595)	-0.07%
2009	\$840,595	\$ (443,405)	-34.53%
2008	\$1,284,000	\$ 32,000	2.56%
2007	\$1,252,000	\$ (142,000)	-10.19%

310.021 Earned Income Tax (1.40%)	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$7,379,019	\$6,491,945	\$6,800,000	\$6,936,000

The Earned Income tax is levied on the employees residing in the Township. The township's tax rate is listed below. The Centre Tax Agency (State College Borough) currently collects the tax. The contract renews on January 1, 2017. The draft renewal agreement specifies a five-year term using the same remuneration formula as the existing agreement. The current collection fee is 2.4% of the tax collected for the Township. This fee is deducted from the taxes collected. The township will net the remaining 97.6% of the taxes collected with an annual reconciliation of actual costs. Historically, the township has received a refund based on the reconciliation of actual costs. The township has approximately 9,000 individual tax returns per year.

Based on trend analysis and the current receipts, EIT collections are expected to increase 2% over the next year. Penn State is also changing the way it handles employee withholdings for the college, returning to remitting monthly payments. In 2016, PSU chose to withhold and remit on a quarterly basis rather than monthly. In late 2016, PSU returned to monthly remittances.

Tax Year	Tax Rate	Gross Taxes	\$ Change	% Change	Fees	Net Taxes
2017 Estimated	1.40%	\$ 6,936,000	\$ 136,000	2.00%	\$ 166,464	\$ 6,769,536
2016 Projected	1.40%	\$ 6,800,000	\$ 472,229	7.46%	\$ 163,200	\$ 6,636,800
2015	1.40%	\$ 6,327,771	\$ (65,523)	-1.02%	\$ 151,867	\$ 6,175,904
2014	1.40%	\$ 6,393,294	\$ 215,828	3.49%	\$ 153,439	\$ 6,239,855
2013	1.40%	\$ 6,177,466	\$ 146,059	2.42%	\$ 148,259	\$ 6,029,207
2012	1.40%	\$ 6,031,407	\$ 127,748	2.16%	\$ 144,754	\$ 5,886,653
2011	1.40%	\$ 5,903,659	\$ 450,540	8.26%		\$ 5,903,659
2010	1.40%	\$ 5,453,119	\$ (43,748)	-0.80%		\$ 5,453,119
2009	1.40%	\$ 5,496,867	\$ (137,626)	-2.44%		\$ 5,496,867
2008	1.40%	\$ 5,634,493	\$ 367,066	6.97%		\$ 5,634,493
2007	1.40%	\$ 5,267,427	\$ 218,152	4.32%		\$ 5,267,427

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

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

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

The State College Borough is the current collector of the LST tax for the township. Note that the collector deducts a 3% collection fee (beginning in 2012) from gross collections before remitting to the township.

321 BUSINESS LICENSES & PERMITS

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
321.061 Transient Retailers	\$390	\$500	\$700	\$500

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

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

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

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
321.080 Comcast Cable Franchise Fee	\$246,247	\$240,000	\$250,000	\$250,000

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
321.081 Windstream Franchise Fee	\$3,200	\$3,200	\$3,200	\$3,200

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

322 NON-BUSINESS LICENSES & PERMITS

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
322.030 Municipal Liens	\$201	\$0	\$70	\$0

The township has \$10,696 of principal (\$15,762 with legal fees and interest) in outstanding municipal liens on file with the County Recorder of Deeds as of October 26, 2016. At the time of a property transfer, these liens are paid in full with interest. When a transfer occurs, funds are remitted to the township.

322.081 On Lot Sewage Permits	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$201	\$0	\$100	\$0

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

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

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

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

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

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

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

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

322.500 Pave Cut Application Fees	2015 Actual	2016 Budget	2016 Projected	2017 Budget
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\$5,850 \$5,000 \$4,000 \$4,000

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

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

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

NAME	AGREEMENT TERM	ANNUAL PAYMENT
Northeast ITS	12/16/2009 to 12/31/2019	\$22,143.60
Synesys	8/16/2012 to 12/31/2021	\$4,570.20
Crown Castle NG East	5/2/2016 to 12/31/2025	\$738.00

331 FINES

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

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

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

Since 1989, the township has utilized a fee that is billed to individuals who are found guilty of violating the DUI section of the Motor Vehicle Code. Through the Centre County Court Administrator's office, this fee is added to any fines levied by the Court. The fees are also representative of the police officers' time and testing costs incurred due to the arrest of the individual. Historically, defendants

have paid these costs on an installment basis. There are occasions, however, when these fines are not paid, such as when the individual has been found guilty of an additional offense, or if an individual violates his/her Accelerated Rehabilitation Schedule (ARD). Normally, defendants through the Court Administrator's office pay the fees on a monthly basis.

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

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

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

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

341 INTEREST

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

341.000	JSSB Bank Interest	\$21,000
341.000	AmeriServ Bank Interest	\$2,500
341.000	AmeriServ Bank CD Interest	\$2,750
341.010	JSSB Earned Income Tax Account Interest	\$0
341.020	JSSB Real Estate Tax Account Interest	\$200
341.100	Morgan Stanley Investment Account	\$10,000

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest-bearing cash account currently earning .70% annually at Jersey Shore State Bank.

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

342 RENTS & ROYALTIES

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

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

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

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

	2015 Actuals	2016 Budget	2016 Projected	2017 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

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

Since 1995, the township has received DUI Checkpoint grant funding to provide for police officers’ overtime, materials and testing supplies to conduct checkpoints for violators of the Motor Vehicle Code. This program is administered by Ferguson Township for all of Centre County, and each of the police departments within the County participate in staffing the checkpoints. The current grant period ends September 30, 2017.

354 STATE GRANTS

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

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

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

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

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
354.025 20 Drive Safe Reimbursement	\$2,503	\$3,000	\$1,000	\$3,000

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

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
354.027 BNI Local Drug Task Force	\$5,271	\$10,000	\$16,000	\$12,000

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

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

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

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

In 2016, the township entered a new 5-year agreement, ending in 2020, with the Pennsylvania Department of Transportation to remove snow and ice from Whitehall Road from Route 26 West College Avenue to Blue Course Drive. The agreement calls for payments according to the following schedule

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

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

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

355 STATE SHARED REVENUE

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

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

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

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

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

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

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

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

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

In 2012, the State implemented an impact fee on the Marcellus Shale drillers under Act 13. This fee is collected by the PA Public Utility Commission and distributed to the municipalities. The amount of money is based on the number of active wells in the county. There are restrictions for the use of the funds, there are reporting requirements related to the payments and the township has designated these funds for transfer to the Capital Reserve Fund. The township is designated as a non-contiguous or non-host municipality and receives 13.5% of the Centre County funding based on this status. For 2017, the amount of impact fee is expected to decrease further as the amount of new wells continues to decrease as depicted in the PUC data for Ferguson Township as shown below



	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
355.090 State Police Fines	\$12,617	\$5,500	\$5,500	\$5,500

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

56 STATE PAYMENTS IN-LIEU

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
356.010 State Forest Lands	\$1,921	\$2,881	\$2,881	\$2,881

The Commonwealth has 4,432.5 acres of State Forest within the township up until 2015. The township receives an allocation of \$1.20 per acre as in-lieu-of-tax payments on State Forest Lands (\$.40 cents from the Act of May 17, 1929 and \$.80 cents from Act 102 of 2006). However, the township typically only receives 30% of the permitted amount. Beginning in 2015, 423 additional acres have been added to the state forest in-lieu payment increasing the total to 4,855.5 acres resulting in an additional \$960 annually.

	2015 Actuals	2016 Budget	2016 Projected	2017 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

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

No funding is budgeted for 2017, although an application for funding has been submitted for \$30,000 towards either handicapped sidewalk ramp upgrades or the Blue Course Drive road improvement project.

358 LOCAL GOVERNMENT SHARED PAYMENTS

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

This account provides for the revenue received for custodian services provided to the Centre Region Council of Government. The township and the Centre Region COG enter into a services agreement annually that provides 4 hours of custodial services daily. 5% overhead is included.

359 LOCAL PAYMENTS IN-LIEU

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

This line item represents revenues received from the revised Tax Settlement Agreement reached with the Pennsylvania State University in 2005 and a supplemental agreement entered into in 2008. Ferguson Township receives 13.81% of the total impact fee. The impact fee is based on the bi-annual change in the CPI. The contract ends in the year 2028.

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

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

361 GENERAL GOVERNMENT REVENUE

361.000/361.300 Administrative Fee/Notary Fee Revenue	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$644	\$110	\$110	\$110

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

361.310 Subdivision Plan Submission Fees	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$3,550	\$3,500	\$2,500	\$2,500

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

361.320 Site Plan/Land Development Plan Subdivision Fees	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$300	\$750	\$200	\$300

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

361.321 Township Engineer Review Fees	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$14,382	\$15,000	\$15,000	\$15,000

The Township Engineer bills time at a rate of two times base salary and benefits for special projects in accordance with the fee schedule. This amount is commonly deducted from the escrow balances.

361.330 Zoning Permits	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$16,155	\$16,000	\$16,000	\$16,000

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

Description	2014	2015	2016 thru 9/30
New Homes	40	66	24
Multi-Unit Dwellings	17	80	0
Additions	44	58	81
Other (rental permits, signs, alterations)	222	377	378
Total	323	509	483

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

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

In 2012, the township began receiving funds from the various property owners as rental permit fees to cover the costs of the health inspector services related to tenant complaints. These fees are collected as part of the Centre Region Code Agency rental permit program. As of October 2015, the township had 3,038 rental units. This \$2 permit fee is an annual amount rather than the previous \$3 three-year fee. The budget represents a 95% collection rate rounded to the nearest \$100.

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

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

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

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

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

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

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

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

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
361.710 Miscellaneous Bid Fees	\$135	\$135	\$135	\$135

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

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

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

362 PUBLIC SAFETY REVENUE

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

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

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

This is reimbursement from Penn State University for the expenses related to the police services during the annual Ag Progress Days event. This is based on 87 hours @ \$75/hour.

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

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

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
362.110 Accident Reports	\$3,670	\$3,600	\$3,600	\$3,600

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

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

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

362.112 Police Officer Test Fees	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$1,250	\$0	\$1,250	\$0

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

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

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

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

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

363 PUBLIC WORKS REVENUE

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

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

365 HEALTH SERVICES

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

According to the detail invoices received through September 2016, the following inspections were completed. The amount charged to the township is based on hours and administrative costs plus mileage. The State College Borough's Health Department provides the health inspections.

Quarter	Restaurants/Retail	Others
4 th Qtr 2015	22	5

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

389 MISCELLANEOUS REVENUE

389.000/ Miscellaneous Revenues	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$2,872	\$2,000	\$3,500	\$2,000

These accounts are for revenue received that is not specifically assigned to another account, such as purchasing card rebates, net online payment fees, flex plan forfeitures and workers comp refunds.

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

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

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

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

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

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

392 INTERFUND TRANSFERS IN

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

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

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

395 REFUNDS OF PRIORS YEARS EXPENDITURES

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

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

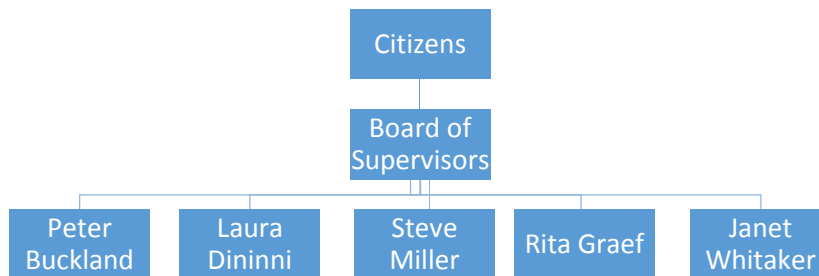
01 GENERAL FUND

EXPENDITURES

Note concerning salaries.

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

400 GENERAL GOVERNMENT

Elected Officials Organizational Chart

	2015 Actual	2016 Budget	2016 Projected	2017 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.

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
400.240 General Expense	\$4,856	\$4,700	\$4,700	\$4,700

This expenditure item covers the miscellaneous expenses of the Board. Such items include work session refreshments, hosting annual COG General Forum meeting, promotional items, printer cartridges, paper, awards, memorials and celebration contributions. The projected cost of the ABC appreciation and recognition dinner is approximately \$64 per person which includes any facility rental and recognition costs for a total of approximately \$2,700.

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

Since 2009, the township has been a member of CNet, the local government channel that has recorded and broadcast the Board of Supervisors meetings. The township has utilized CNET to advertise all of its Board and Planning Commission agendas, sponsored Spring Creek Watershed meetings, and used the bulletin board to announce employment opportunities, open houses, ABC vacancies and Coffee and Conversation meetings. This appropriation does not provide for coverage of the Planning Commission meetings. A Board of Directors governs CNet with one representative from each of the funding partners. That Board develops a budget annually. Funding for CNet is based on a formula using broadcast events and bulletin board postings. The budget reflects the dues requested for CNET of \$18,655 and includes a \$2,600 capital contribution from Windstream.

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

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

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

This expenditure items covers the various subscription, memberships and dues expenses of the Board. Included in this expense item are the costs associated with attending the Pennsylvania Municipal League (PML) annual conference. The 118th Annual Convention in 2017 is planned for Erie. The budget anticipates that five Board members may wish to attend the conference, or portions of the conference. The budget provides for registration, meals and hotel accommodations.

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

From a membership standpoint, the PML acts as our municipal voice in both the State Legislature and in Congress. By doing so, it keeps us informed about current legislation and carries our concerns to the State and Federal Legislators by educating our fellow members, and through professional lobbyists. During this past year, the League continued to be very active advancing the Core Communities in Crisis initiatives that is focused on pension, collective bargaining and state mandate reforms. This is a sine die session of the state legislature and the Senate and House bills advanced on pension reforms and Act 111 Collective Bargaining may not be voted on in this session

and will likely be reintroduced in the next session of the legislature. In addition to this very important aspect of the League, the League also provides programs designed that specifically address municipal concerns. The services include: The PennPRIME insurance trust, which provides worker's compensation insurance and all lines of liability insurance; U-Comp insurance that provides unemployment compensation insurance; PELRAS (Public Employer Labor Relations Advisory Service) providing training and discounted rates for high quality labor law firms and training programs for elected and appointed officials; and The Municipal Utility Alliance providing expertise in energy purchase and negotiations. Included in this budget line item are seminars conducted by PML and may be helpful for Board members. This allocation consists of the following:

PELRAS Membership (Public Employer Labor Relations Advisory Service)	\$550	LP3 (Local Piggyback Purchasing Program)	\$65
Centre County Township Officials Association	\$250	PML Annual Convention October 5-7, 2017 Erie, PA	\$4,975
CBICC (Chamber of Business and Industry for Centre County) dues	\$200	PML (Pennsylvania Municipal League)	\$4,500
		Miscellaneous Training	\$500

401 EXECUTIVE***Administration Organizational Chart******Administrative Department Mission Statement***

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

Administrative Department Goal Statement

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

During 2016, the staff provided a progress report on goals and objectives included in the Strategic Plan coordinated the update of the 2014 Strategic Plan through community surveys and neighborhood meetings. On September 10th the Board completed a retreat on the strategic plan update. The baseball field improvements at the Louis E. Silvi Baseball Complex were completed and the facility was available for use during the 2016 season. A Workforce Housing Memorandum of Understanding with Centre County Land Trust has been executed, a two-year Collective Bargaining Agreement with the Police Association has been tentatively agreed to as of this writing. Administrative staff has assisted with the selection of a consultant to complete an update of the Zoning Ordinance and SALDO. During the year staff published two print newsletters, 12 eNewsletters, maintained the web page and Twitter account with fresh and relevant news. prepared

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

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

This line item reflects the salary of the Township Manager.

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

This line item reflects the salary of the Assistant Manager.

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

This line item accounts for the salaries of the Executive Administrative Assistant, a part-time Community Communications Coordinator and half the cost of an Administrative Assistant (base pay) shared with Finance.

401.210 Office Supplies	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$1,505	\$3,000	\$3,000	\$3,000

The budget anticipates no increase in this allocation. Items included in this account include the cost for Board packet supplies, budget binders, envelopes, printer and computer supplies, desk supplies and other office supply needs for the administration of the township.

401.240 General Expense	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$14,000	\$5,000	\$4,000	\$5,000

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

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

This account covers the costs related to communication lines, postage and overnight mail. Communications costs for all departments except for the Public Works and Police Departments is covered under this account. Twenty percent 20% of the operating costs of the phone system is assigned to the Administration department. The budget anticipates three traditional phone lines used to communicate with the traffic signals along Blue Course Drive/Atherton, Science Park Road/Pine Hall Road and at Blue Course/Havershire Drive. The costs for the Township Manager and Assistant Manager's cell phone, postage for routine mailing and the semi-annual newsletter as well as express mailings are included.

20% of phone service/fax lines	\$1,680	Traffic Signal Master Controller (4) Phone Lines @\$18.75/line/mo	\$900
Long Distance	\$720	Verizon Wireless	\$725
Newsletter Mailing	\$5,000	US Postal Service Routine Postage	\$7,000
Federal Express	\$200	Special Mailings	\$500
Other	\$2,500	Constant Contact	\$336

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

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

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

The Township's Home Rule Charter requires that each Board meeting agenda to be advertised in the legal section of the newspaper. Legal, classified and display advertising is used to inform residents of public works projects and municipal services and to meet legal advertising requirements. The cost of formatting the semi-annual newsletter printing has decreased with the change in commercial printer. The costs associated for this budget account are anticipated as follows:

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

401.350 Bonding	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$500	\$500	\$500	\$625

The bond for the Township Manager/Secretary/Treasurer is paid for pursuant to the Home Rule Charter and the Administrative Code. The bond is set in an amount of 5% of the township's annual budget. For 2017, the Treasurer's bond amount is required to be increased to comply with the Liquid Fuels audit of 2016. The coverage will increase from \$500,000 to \$750,000. The employees' blanket bond is included in the general liability coverage.

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

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

GE Capital Copier Lease – TASKALFA 4550 (includes B&W and Color Copies)	\$5,200	Pitney Bowes Postage Meter (\$250/quarter)	\$1,500
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401.420 Dues, Subscriptions, Memberships & Conferences	2015 Actual	2016 Budget	2016 Projected	2017 Budget
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\$8,940

\$10,175

\$6,700

\$11,190

Memberships in various professional organizations and attendance at conferences and training seminars are important to keep staff abreast of changes occurring in local government. These professional memberships and conferences allow the staff to gain new information, learn about new ideas and concepts, provide support services to the staff and allow for networking opportunities. Traditionally, the township has valued the Township Manager, Assistant Township Manager and the Administrative staff's attendance and maintenance of memberships in various organizations. The Manager has been recognized as a credentialed manager status with ICMA and is one of 46 active Credentialed Managers in the Commonwealth of PA and one of 1,455 in the United States, Canada, Australia and the United Kingdom. To meet the requirements, demonstration of 40 hours of continuous education and training must be completed annually.

Memberships, conferences and subscriptions are outlined as follows:

Membership APMM (Association for PA Municipal Management) (2)	\$330	Subscriptions (Governing, Pennsylvanian & PA Township News)	\$100
Conference APMM (May 16-18, 2017) Bedford Springs Omni, Manager and Asst. Mgr.	\$1,250	PELRAS (Three attendees - State College, PA; March 16-18, 2017) Manager, Asst. Mgr. and Executive Asst.	\$600
Membership ICMA – Manager and Asst. Mgr.	\$1,550	ICMA Conference (San Antonio, TX October 22-25, 2017) Manager and Asst. Mgr.	\$3,800
APMM Executive Development Conference (February 15-17, Omni Bedford Springs Hotel)	\$500	Training Seminars	\$500
PML Conference (October 5-7, 2017 Erie Bayfront)	\$925	Laserfiche Conference, Long Beach, CA (February 6-11) Asst. Mgr.	\$1,735

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

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

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

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

402 FINANCE DEPARTMENT

Finance Department Organizational Chart



Finance Department Mission Statement

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

The Finance Department Budget Message

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

This also includes billing and collection of real estate taxes for the township and the State College School District, as well as services provided by Administration, Finance, IT, Planning & Zoning, Police, and Public Works.

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

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

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

The strategic goals of the finance department include on-going reviews of the township operations with staff to promote waste reduction, efficiency and cost effective operations. This comprises using technology, staff training, trend analysis, cost management techniques, vendor relations, best practices techniques, performance benchmarking and peer group discussions.

Historically, changes in revenue and expenditures occur over years, rather than months, trend monitoring is a valuable tool to adjust for such changes. The finance department works with the township staff and other related agencies, the Government Finance Officers Association, the Centre Region COG and municipalities to obtain critical information on the health of the township at large. This way, the township can proactively manage the township operations to adjust to these changes.

Grant funding has been a valuable revenue source for the township. The administration works closely with local agencies, developers and PA state agencies to locate and secure grant funding where possible. This supplements the tax revenues and reduces the burden on the township taxpayers.

TAX COLLECTION

The finance department collects the real estate taxes for the township and the State College School District, using the RBA web system. The RBA cloud based system is used for real estate tax collection and will be the system of choice for the near future. This system is used for the township and school real estate tax collections.

FINANCE ITEMS

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

One area that can be improved is workflow. This is commonly improved using electronic methods rather than paper. Electronic workflow is common in larger organizations with several locations, but can be used in smaller organizations such as Ferguson Township. The concept of the electronic workflow is to eliminate paper documents related to requesting and authorizing purchases. Currently, the system is a paper system, where the individual requesting authorization to purchase an item, completes a requisition form that is approved via a signature of the department head. Once approved, staff can order the item. The paper requisition is copied and one copy is retained in finance for matching with the invoice. If a formal purchase order is required, the finance department prepares one using the accounting system. The Township Manager approves the purchase via his signature. Once approved, staff can order the item. The purchase order is matched to the invoice. While this paper system has functioned adequately for many years, technology is changing rapidly. Paper and related items are being eliminated where possible to reduce misplaced documents, saving time and money.

Springbrook has the capability to allow users to complete a requisition on the system directly and allow department heads and/or the Township Manager to approve the request on the system as well. The main benefits of electronic requisitions are to reduce the chance of lost paperwork, reduce the amount of paper flow, speed up the process in many cases, and to save storage costs for records. Another benefit is to require staff to enter all the necessary data before the request can be submitted. Currently, it is common that certain data is missing requiring additional staff time to obtain the missing data.

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

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

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

Strategic Planning

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

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

Accomplishments for 2016 include

-) Collected the Township and School District Real Estate Taxes.
-) Prepared billing and collected Township revenues; made payments to vendors and employees for services rendered including use of electronic vendor billing, vendor payments and receipts.
-) Transferred current on-site HR data to a cloud version in accordance with the vendor's software policies.
-) Prepared biweekly payroll utilizing Keystone payroll.
-) Managed fixed assets inventory for the township, insurance and auditors.
-) Prepared property insurance and workers comp renewals.
-) Worked with IT vendor to maintain IT inventory records.
-) Ordered new computer hardware and software for township.
-) Prepared the Comprehensive Annual Financial Report (CAFR) for the 2015 fiscal year.
-) Worked with staff through the township annual audit, the liquid fuels audit and the school district audit of the township. The pension audits occur every 3 years.
-) Uploaded invoice documents into the Springbrook system for 2015/2016.
-) Prepared monthly budget reports for the department heads.

- J Reported to the Board and public on quarterly financial results.
- J Prepared the monthly Treasurers report.
- J Prepared the Capital Improvement Plan for 2017-2021.
- J Maintained membership in American Fraud Examiners Association to mitigate potential weaknesses in the internal controls of the township.
- J Prepared the Annual Operating Budget for 2016.
- J Prepared the second Comprehensive Budget document (for 2016), submitted to the Government Finance Officers Association (GFOA) and received the second Distinguished Budget Award for the township.
- J Staff attended the meetings of the Finance Directors, the CRCOG Finance Committee, Police Pension Committee, the Board of Supervisors and the Safety Committee.

Goals for 2017 include

- J Prepare billing and collect revenues in a timely manner.
- J Make payments to vendors and employees for services rendered in a timely manner
- J Consider weekly check runs, processing checks requiring only the Township Manager's signature during weeks that the Board of Supervisors is not in session. Checks requiring two signatures will be processed on the weeks the Board of Supervisors is in session. This will improve timeliness of vendor payments and smooth out workflow and in some cases, allow for vendor discounts.
- J Convert to biweekly pay periods including moving pay date to seven days after the end of the pay period. This will allow time for processing overtime during the same pay period.
- J Process payroll and continue to investigate options for integrated of human resources components with the payroll vendor to reduce duplication of work and improve information coordination.
- J Continue work to achieve the Government Finance Officers Distinguished Budget Award for the 2017 budget.
- J Assist in the implementation of Laserfiche document management system for finance to increase access, reduce long term operational costs, improve document organization and improve long term storage capabilities
- J Continue to work to achieve the Government Finance Officers Comprehensive Annual Financial Report Award (CAFR) for the 2016 financial year.
- J Continue to work with staff to implement and train users on the Springbrook Accounting Software.
- J Work with administration, professional service providers and vendors follow information technology trends as they can benefit the township.

-) Work with colleagues by attending the meetings of the Finance Directors, the CRCOG Finance Committee, the Safety Committee and the Board of Supervisors.
-) Collect Township and School Real Estate Taxes
-) Order computer systems hardware and software. Work with IT to maintain computer inventory.
-) Continue working with the Springbrook Fixed Assets software. Manage fixed assets inventory for the Township, insurance and auditors. Audit the fixed assets and upload photos into the Springbrook program.
-) Work with staff through the township annual audit, the workers comp audit, the liquid fuels audit and the school district audit of the real estate tax collection.
-) Prepare financial reports for the staff and Board of Supervisors.
-) Report to the board and public on the quarterly financial results of the township
-) Prepare the monthly Treasurers report
-) Prepare property insurance and workers comp renewals
-) Prepare the Capital Improvement Plan.
-) Work with Administration and the Board on the Strategic Plan...

402 FINANCE DEPARTMENT

402.110 Finance Director Salary (see salary schedule) (does not include merit)	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$78,265	\$80,058	\$81,740	\$82,966

This account reflects the base salary of the Finance Director.

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

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

402.210 Office Supplies	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$425	\$2,000	\$500	\$2,000

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

402.240 General Expense:	2015 Actual	2016 Budget	2016 Projected	2017 Budget
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\$363 \$150 \$150 \$150

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

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

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
402.330 Transportation:	\$146	\$100	\$100	\$100

During the course of conducting township business, finance department employees may be required to utilize their personal vehicles. This would include banking activities, training, attending various meetings, assistance to administration as necessary, etc. This account provides funding for this type of activity. Costs for conferences or seminars are included in 402.420 Dues and Subscriptions.

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
402.340 Advertising & Printing:	\$120	\$500	\$250	\$500

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

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

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

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

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

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

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

Name	Organization	Description	Amount
Finance Director/ Accountant	PA-GFOA (Government Finance Officers Association)	Annual Membership	\$130
Finance Director	GFOA National	Annual Membership	\$160
Finance Director	PICPA (Pennsylvania Institute of Certified Public Accountants)	Annual Membership	\$265
Finance Director	GFOA (Government Finance Officers Association)	National Conference (Denver, CO) (registration, flight, hotel)	\$1,800
Accountant	Aspen Publishers guide to payroll	Annual Subscription	\$275
Finance Director/	Association of Certified Fraud Examiners	Dues	\$175
Finance Director/ Accountant	Miscellaneous	Professional Publications	\$150

Finance Associate/ Accountant	Various	Seminars (32 hours)	\$400
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	2015 Actual	2016 Budget	2016 Projected	2017 Budget
402.750 Non Capital Equipment	\$0	\$500	\$0	\$0

Occasionally, the department has a need to replace a piece of equipment due to age or obsolescence. This account reflects those items costing less than the \$2,500 threshold of capital items. No items are budgeted in 2017.

403 TAX OFFICE

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

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

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

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
403.210 Office Supplies	\$107	\$500	\$500	\$500

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
403.240 General Expense	\$0	\$50	\$50	\$50

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
403.317 Tax Collection Committee	\$26	\$640	\$500	\$500

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
403.320 Postage				
	\$2,884	\$3,650	\$3,650	\$3,650

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
403.330 Transportation				
	\$0	\$50	\$25	\$50

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
403.340 Advertising & Printing				
	\$822	\$1,000	\$1,000	\$1,000

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
403.350 Bonding				
	\$386	\$500	\$500	\$500

The bonding cost is based on the largest amount of cash on hand at one time. Since the township no longer collects the Earned Income taxes, the cost of bonding has decreased significantly. The cost of the bonding is shared with the School District based on the tax allocation of the real estate duplicate. For 2017, the township allocation is 6% and the school allocation is 94%. This account represents the township portion.

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

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

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

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

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

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

RBA Software fees 2 * \$150/user	\$300	RBA Load SCASD Real Estate duplicate	\$500
RBA Load Ferguson Real Estate duplicate	\$2,050	Miscellaneous	\$500

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

404 LEGAL SERVICES

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

General legal services are averaging approximately 13 hours per month. It is anticipated that the hourly rate for the Solicitor will be \$110/hour. The Solicitor's services include the preparation of legal documents, ordinances, easements, deeds, and providing legal opinions on a variety of matters. Additionally, the Solicitor appears before the Zoning Hearing Board on matters of concern to the Board of Supervisors. Anticipated costs will be approximately \$13,500 in 2017. Litigation on two pending matters will likely be concluded in 2017. It should be noted that the township invoices developers, engineers and property owners for legal services related to subdivision and land development activities and these costs are not included in the budget.

The township also retains the services of specialized labor and employment law legal counsel. During the course of the year, there are times when this special counsel is required for services such as Heart and Lung Act claims, collective bargaining agreement grievances, and personnel matters. A total of \$9,500 has been budgeted in 2017. Additionally, funding is provided to engage the services of special counsel for matters that may require specialized training and experience including, for example, cable, video and right-of-way matters.

404.310 Solicitor	\$13,500
404.314 Special Legal Counsel	\$4,000
404.315 Other – Labor/Human Resources	\$9,500

406 CENTRE REGION COUNCIL OF GOVERNMENTS-ADMINISTRATION (CRCOG)

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

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

Year	Rate	Amount	\$ Change
2017	28.20%	\$108,627	\$8,281
2016	26.79%	\$100,346	-\$4,209
2015	26.34%	\$104,555	-\$11
2014	26.34%	\$104,566	\$12,070
2013	26.51%	\$92,496	\$8,927
2012	27.97%	\$83,569	-\$5,613

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

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

Year	Rate	Amount	\$ Change
2017	28.20%	\$5,358	\$268
2016	26.79%	\$5,090	\$219
2015	26.34%	\$4,871	\$0
2014	26.34%	\$4,871	\$56
2013	26.51%	\$4,815	\$69
2012	27.97%	\$4,746	\$83

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

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

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

407 INFORMATION TECHNOLOGY

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

In 2015, the township renewed the contract with Hinton & Associates. Hinton & Associates is the liaison for the township network, software, hardware and connections issues other than the police Records Management System or police vehicles, which are managed by the State College Borough.

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

The State College Borough maintains several systems, including the police records management system (included in the police department budget), the internet and network infrastructure via Comcast fiber, and the regional data backup system. The current contract for many of these services expires at the end of 2016, and the township is negotiating extensions of these services where it is beneficial and cost-effective.

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

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

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
407.370 – Repairs/Maintenance Agreements				
	\$31,850	\$52,447	\$52,447	\$60,520

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

Internet – Comcast Fiber Optic Cable	15,000	EvoGov Web Hosting	\$1,800
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Adobe InDesign	\$240	Exchange (Email) 365 Licenses	\$6,600
AutoCAD Maintenance & Licensing	\$2,200	Web Filtering Subscription	\$1,900
ESRI licenses (3)	\$3,115	VPN Licensing	\$500
Paver Software (Engineering)	\$1,100	TRAK Fuel Maintenance	\$3,000
Terraflex Software (Engineering)	\$400	Microsoft Office 365 (10)	\$2,850
Infradapt Phone System (Maintenance)	\$4,500	Miscellaneous	\$500
Laserfiche Licenses	\$3,500	General Code Codification	\$1,200
Nitro Pro License Upgrades	\$1,100	VLAN Install – Phone System	\$3,400
Drive Encryption (subscription)	\$1,500	Microsoft Office Pro (8)	\$3,080
Microsoft Office Server (for police vehicles)	\$3,000		

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

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

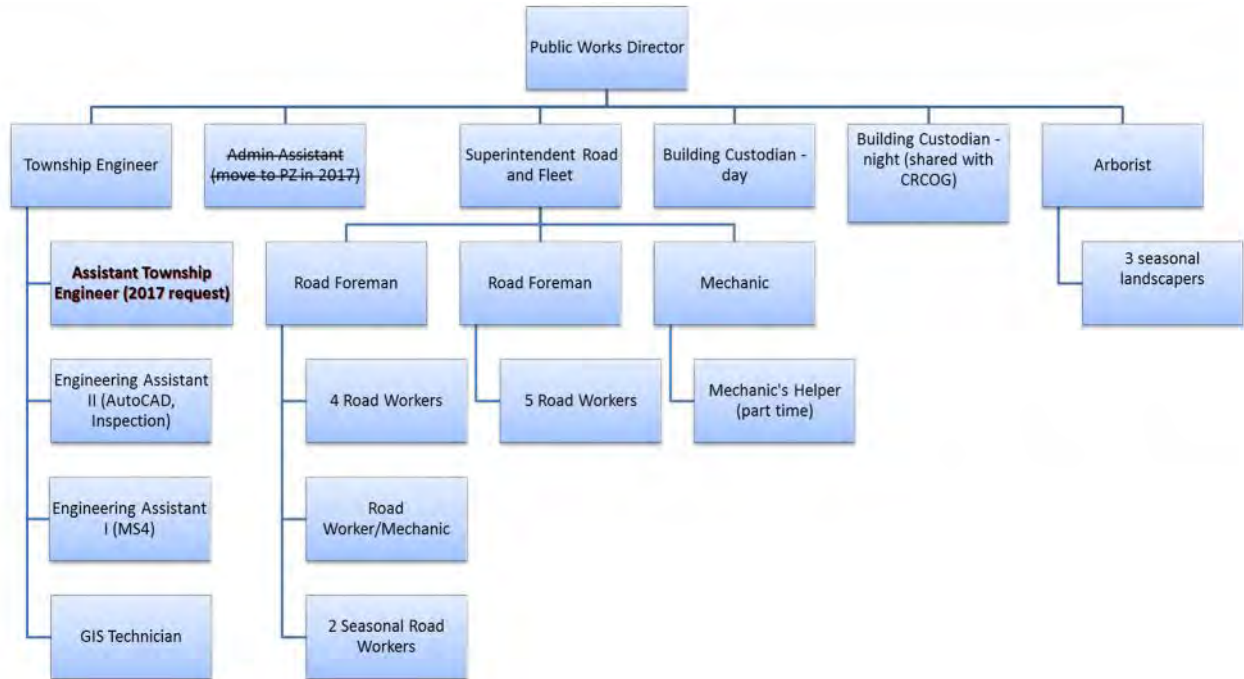
Vendor	Service	Amount
Hinton & Associates	PC, Laptop, and Tablet Maintenance	\$51,000
Hinton & Associates	Server Maintenance	\$14,400
Hinton & Associates	Drive Encryption	\$3,000
State College Borough	Wide Area Network and Data Backup and Recovery	\$5,100

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

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

Name	Type	Amount
Police Chief	Laptop w/ Dock	\$1,200
Road Foreman	Desktop	\$1,000
Road Superintendent	Desktop	\$1,000
Finance Associate-Tax	Desktop	\$1,000
Community Planner	Laptop w/ Dock	\$1,200
PZ Admin. Assistant	Laptop w/ Dock	\$1,200
Community Communications Coordinator	Laptop w/ Dock	\$1,200
Detective	Laptop w/ Dock	\$1,200
Zoning Administrator	Tablet	\$1,200

Police Interview Room	Desktop	\$1,000
Assistant Township Engineer	Laptop w/ Dock	\$1,200
Member, Board of Supervisors	Laptop	\$1,200
Main Meeting Room Projector	Projector	\$1,000
Various	Printers Scanners	\$500

408 PUBLIC WORKS-ENGINEERING*Public Works Organizational Chart**Public Works Mission Statement*

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

Public Works Goal Statement (Engineering Section)

In 2017, the Public Works Department seeks to hire a full time Assistant Engineer. The duties of the part time engineer assistant hired last year have been dedicated almost exclusively to MS4 and storm water management issues. It is anticipated that the MS4 and storm water related duties will require the attention of a full time position in the near future. Due to a shift of work load, the administrative assistant position assigned to Public Works has been moved to the Planning and Zoning Department. This position will still provide administrative support to Public Works. The duties of the new full time Assistant Engineer will include primarily capital project management including design, permitting, construction oversight, and inspection oversight. The Department currently includes 22 full time employees consisting of an Engineering section, a Road Maintenance section, a Building Maintenance section, and a Street Tree section. The Department hires seasonal workers to assist with roadwork and landscaping work. In addition, a part time mechanic's helper assists the mechanic. The Engineering section includes the Township Engineer, the Engineer Assistant II (AutoCAD and inspection), and a Geographic Information Systems (GIS) Technician, and a part time Engineer Assistant I (MS4 and storm water). The GIS position is shared with other departments including Planning and Zoning and was not occupied for a period of several months in 2016. The Engineering Section is responsible for

designing, bidding, administering, and inspecting capital improvement projects such as road, park and building construction, reviewing land development and subdivision plans including storm water management plans and traffic impact studies, maintaining traffic signals, managing the sidewalk inspection program, and managing the Municipal Separate Storm Sewer System (MS4) Program. The Township hires consultant engineers and inspectors as needed. Duties of the Engineering section include:

-) preparing engineering documents and drawings for capital construction projects;
-) preparing requests for quotations and bids for maintenance projects and equipment purchases;
-) evaluating and documenting the classification and condition of 92 miles of roadway;
-) proper maintenance and inspection of 22 signalized intersections plus one set of school zone flashers;
-) managing engineering consultant agreements;
-) administering a highway occupancy program and issuing permits;
-) Issuing driveway permits;
-) responding to and marking Pa One Calls;
-) issuing work orders to and coordinating with the maintenance section;
-) asset management including signs, storm water facilities, sidewalks, roads;
-) maintaining various public works GIS databases and preparing drawings;
-) oversight of engineering reviews of development plans;
-) construction inspection and oversight;
-) managing the NPDES Phase II (MS4) storm water program including public education, illicit discharge detection and system mapping and inspection;
-) responding to questions and needs of the residents, township staff and Board, and contractors and engineers;
-) maintaining township road construction standard drawings;
-) and responding to requests for traffic calming measures

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

Asset Management and Geographic Information System: In 2016, the Department fell behind in the utilization of the Geographic Information System (GIS). The Department continued with a system to manage the sidewalk inspection program including documenting inspections, capturing photographs, and sending notices, and capturing data for use in a sidewalk repair contract. The Department fell behind in the use of a system to conduct road surface inspections. In 2017, the Department will utilize APWA Paver software to perform pavement inspections and ratings.

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

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

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

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

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

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

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

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

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

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

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

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

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

Contract 2016-C10 Bike path Sealcoat/Paving - Public Works conducted maintenance work including edge trimming, base repair, crack sealing, sweeping on numerous bike paths prior to award of this contract to apply a double sealcoat application to extend the life of the asphalt bike paths. Also

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

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

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

Goals and Planned Projects for 2017

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

Design, survey, bid, administer construction, and inspect the following planned public works projects:

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

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

Design and administer park capital improvement projects. Inspect and document the condition of 92 miles of roadway using APWA Paver. Conduct condition assessments and inventory assets such as signs, storm water inlets and sidewalks and prepare sidewalk repair contract. Update road construction standard drawings,

Complete engineering traffic studies, collect traffic volume and speed data as needed.

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

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

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

Design of Park Hills drainage way improvements

Engineering design of traffic signal performance metrics (ARLE grant)

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

Administer winter snow removal contract for TTD roads

Prepare and administer contract for video assessment of storm pipes.

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

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

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

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

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

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

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

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

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

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

408.240 General Expense	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$2,473	\$1,700	\$2,400	\$2,400

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

408.313 Engineering - Project Surveys and Engineer Drawings	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$0	\$0	\$0	\$0

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

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

This account provides for a contingency to hire professional consultants to assist the township Engineer. Examples of services include a structural or soils engineer to assist with geotechnical investigations for roadway design (\$4,000), a hydrogeologist to assist with sinkhole repair, basin dewater issues, and groundwater quality or quantity issues (\$5,000). Included in this account is public education and outreach by Clearwater Conservancy (\$2,000), and permit fees for our NPDES Phase II storm water management permit with Pennsylvania Department of Environmental Protection (\$500) and traffic engineering fees associated with development of traffic calming requests (\$10,000). This also includes traffic study for Sandy Drive/Science Park Road (\$8,900).

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

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

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

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

408.330 Transportation	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$20	\$150	\$150	\$150

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

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

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

408.370 Repairs / Maintenance Agreements	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$2,273	\$3,270	\$3,270	\$5,855

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

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

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

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

AutoCAD or GIS (\$2,000)	APWA National Conference in Orlando FL attended by Public Works Director (\$2,500)
PSATS, PML, LTAP, other training as noted in narrative (\$300)	
Group Membership to American Public Works Association (\$465)	Transportation Engineering and Safety Conference at PSU for Township Engineer and Public Works Director \$215 x2 (\$430)
Institute for Traffic Engineers membership (\$283) for the Township Engineer	Publications/Manuals (\$200)

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

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

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

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

409 GENERAL GOVERNMENT BUILDINGS

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

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

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

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

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

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

This line item covers any required overtime.

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

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

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

This item includes the cost of providing the operating supplies for the custodian and covers various expenses needed in the operation of the township building such as cleaning supplies, light bulbs, coffee, cups, plates, first aid supplies, water softener salt and the cost of small equipment replacements such as vacuum cleaners and dehumidifiers.

409.250 Repair & Maintenance & Contracted Services	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$38,893	\$33,580	\$33,000	\$33,580

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

Other services including locksmith services, replacing through wall HVAC units, sewage pump service and repair and replacements, parking lot light repairs, man door and overhead door repairs and other building repairs.

Refuse & Recycle Carson \$110/mo. x 12 mo.	\$1,400	Central Station Monitoring (fire protection, sewer pump station) and Door Access System Support	\$500
Pest Control	\$990	Carpet cleaning (twice per year) - Nittany Chem-Dry	\$2,500
HVAC Inspections and Maintenance repairs Allied Mechanical and Electrical (estimate \$3,000 for PM and \$5,000 for small repairs)	\$8,000	Inspect Simplex Grinnell Fire Alarm Panel, detectors, heat detectors, duct detectors, pull stations, quarterly and semi-annual inspections of the wet system and annual inspection of the anti-freeze system - Simplex Grinnell	\$1,838
Document Control (shredding) Knisely	\$225	Backflow Prevention Inspection	\$850

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

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

The Township has 32,732 square feet of enclosed buildings served by electrical needs. Some of the buildings have 220-volt service for equipment as well as 115-volt service. This budget estimates the average annual cost of electricity at 93 cents per square foot. This cost relates to the township facility only. The street light costs are included in the Street Light Fund. The traffic signal costs are included in public works department budget.

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
409.362 Heat (Gas)				

\$10,741 \$12,200 \$10,760 \$10,760

The township has 28,732 square feet of heated enclosed buildings. Most of the buildings are highly insulated and efficient. This helps reduce the cost of heating especially during extreme cold winters such as 2013/2014. The total natural gas cost is expected to remain stable for 2017. This budget estimates the average cost of gas at 25.0 cents per square foot, no change from prior year.

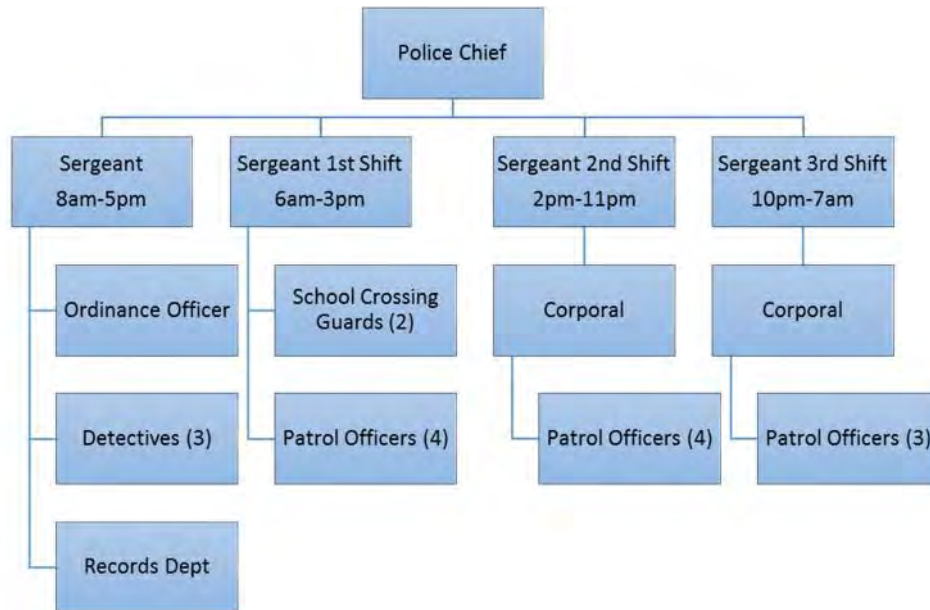
Section	Area	Avg Rate	Total
Main Office Building	25,732 sq. ft.	\$315/mo.	\$3,780
Public Works Building #1	3,000 sq. ft.	\$540/mo.	\$6,480
Contingency	5% for price increases		\$500
Total	28,732		\$10,760

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
409.366 Water	\$1,162	\$1,300	\$1,500	\$1,500

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
409.450 Contracted Services	\$1,838	\$0	\$0	\$0

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

410 PUBLIC SAFETY**Organizational Chart 2017****Police Department Mission Statement**

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

Police Department Goal Statement

The Police Department delivers the full range of law enforcement services to the community, including response to all calls for service, criminal investigations, crime detection and prevention activities, vehicle crash investigations, and traffic control and enforcement. The Police Department's authorized complement is 22 full time sworn personnel, 2 full time civilian office assistants, a part time Ordinance Enforcement Officer shared with Planning & Zoning, and a part time school crossing guard. The Department will continue participation in the regional Drug Task Force, as well as the Crisis Negotiation, Intervention and Tactical Response Teams. Updates to the Policy and Procedures Manual will continue and PA Accreditation status will continue to be sought.

2016 Accomplishments

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

- Officers made over 2,490 traffic stops, 228 criminal arrests, and over 279 court appearances. Studies show high numbers of traffic stops help keep crime down as most criminal offenders travel to and from their criminal activities in vehicles.
- Our two certified motor carrier inspectors conducted 180 truck inspections, helping to keep our roadways safe for travel. Three drivers and three trucks (separate occasions) were placed out of service due to serious safety violations.
- 113 background checks were completed.
- The Drug Detective conducted or participated in over 53 Drug/Drug Task Force incidents, including one involving the death of a woman from Philadelphia whose body was found discarded along Nixon Rd. in February. Additionally, nineteen other cases not related to drugs were investigated. (In accordance with Strategic Plan Goal 2.0 to maintain staffing and expertise in keeping with demands of the growing population, and 8.0 Enhance and continue regional programs that positively impact quality and cost of service delivery).
- The detectives investigated 112 cases, including the Jean Tuggy homicide in January. This case remains open.
- One incidence of suicide occurred and was investigated.
- The subcommittee of the County Criminal Justice Advisory Board formed in 2015 to address the opiate epidemic expanded into the broader based HOPE Coalition. The Chief remains a member and the law enforcement representative. Four Town Hall meetings were held, and scientifically based practices were sought to direct the Coalition's efforts. In the last three years, there have been seven opiate drug deaths in the township. The department began carrying Naloxone (opiate antidote) in all the patrol cars in February, and a Prescription Drug Drop Box was installed in the lobby in June.
- Processed over 315 items of evidence or property that were recovered, found, seized or kept for safekeeping.
- Completed the promotional process for one corporal and two sergeant positions. One officer position left vacant by the retirement of a senior sergeant remains open pending completion of the selection/hiring process. Dates/times are being selected for the written and physical ability test. (In accordance with Strategic Plan Goal 2.0 to maintain staffing and expertise in keeping with demands of the growing population.)
- Officers responded to 113 serious crashes, two of which resulted in a fatality. The investigations into the fatalities were led by our certified crash reconstructionist. (In accordance with Strategic Plan Goal 2.0 to maintain expertise in keeping with demands).
- Officers responded to 143 calls involving persons in emotional or mental health crisis, utilizing the tenets proposed in Crisis Intervention Team training. Most were referred for mental health services.
- Seven cases were referred to Children & Youth Services and seven to the Agency on Aging.
- Officers participated in community events such as the Special Olympics Torch Run, Law Day, the Annual Bike Rodeo, TRIAD Citizen's Police Academy, Camp Cadet and conducted several ride-alongs, crime scene processing demonstrations and station tours. The Chief continued

participation in the Community and Campus in Unity group, formed last year to promote a multi-cultural community that respects and celebrates diversity, as well as providing a place to address issues that are divisive. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery & Objective 3.4 - Implement initiatives that connect young residents (ages 18-35) to local government and help retain recent graduates in the township and Centre Region.

- Approximately 50 child safety seat inspections were conducted by specially trained officers.
- The tactical, containment and negotiation teams responded to a few call outs this past year and participated in training sessions around the area. (In accordance with Strategic Plan Goal 2.0 to maintain expertise in keeping with demands & 8.0 Enhance and continue, regional programs that positively affect quality and cost of service delivery).
- The Chief continued service on the PA Chiefs of Police Association's Legislative Committee, and is president of the Central PA Chiefs of Police Association.
- Progress continued on the completion of the policies and proofs of compliance for Accreditation; some proofs expired and newer ones need to be entered into the tracking system. (Strategic Plan Goal 7.0).
- Support of the Child Advocacy Center by Advisory Board membership (Chief) and Multi-Disciplinary Investigative Team membership (Detective) continued. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- A detective was assigned to the Elder Abuse Task Force.
- Continued support of Domestic Violence/Sexual Assault/Stalking best practice response by representation on Women's Resource Center Board (Chief) and County Task Force (Detective). (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Continued officer presence in local public and private schools to increase safety and communication. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Continued the process of replacing the existing regional mobile data and records management system as the current system is at end of life. It is anticipated that the necessary legacy data will be converted and the new system will be live by end of year (2017).
- Continued work with the Community Communications Coordinator to increase the number of timely articles for publication. (Strategic Plan Action Step 6.2.1: Provide Community Communications Coordinator with accurate and up-to-date information for timely distribution to residents.

Handled multiple Right to Know & subpoena requests.

2017 Initiatives

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

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

MOBILE COMMAND POST OPERATING EXPENDITURES

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

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

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

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

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

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

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

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

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

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

The following officers have not reached the years of service requirement for longevity for 2017:
Daniel Lewis, Caleb Clouse and Ryan Plunkett.

Officers hired prior to 1/1/2000			Officers hired after 1/1/2000		
Employee	Date of Hire	Amount	Employee	Date of Hire	Amount
Sgt. Chris Albright	09/28/1992	\$2,706	Det. Jon Mayer	04/04/2006	\$1,000
Sgt. Tim Stringer	08/01/1995	\$2,381	Cpl. Brian Rose	01/02/2007	\$900
Off. Andrew J. Ettaro	07/01/1998	\$1,900	Off. Walter Embser	01/02/2007	\$900
Officers hired after 1/1/2000					
Employee	Date of Hire	Amount	Sgt. Shawn Morrison	12/01/2007	\$900
Off. Mike Lamb	11/19/2001	\$1,200	Off. Jeff White	07/01/2008	\$800

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

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

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

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

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

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

Outfit 1 officer (includes handgun & portable radio).	\$8,500	Replacement shirts, pants, jackets, etc. (3 pieces (shirts/ trousers/jacket) per officer @ \$82/piece	\$5,166
Replacement batteries (for flashlights, cameras, etc.)	\$500	Replacement boots, gloves, belts, holders, handcuffs, insignia, etc.	\$2,500
Raingear for 2 TRT members (2 @\$500 each)	\$1,000	Vehicle Immobilizing Device (Boot)	\$700
Ballistic Vest (1 @ \$1000)	\$1,000	Unanticipated items	\$2,500

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
410.210 Office Supplies	\$2,388	\$3,800	\$3,800	\$3,800

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

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

The Criminal Investigations Section uses forensic and investigative materials and services relative to its function. Crime scene processing items such as fingerprint lifters and powders, filters, impression compounds, DVDs, flash drives, DNA swabs, evidence packaging materials, etc. are included (\$1,200) as well as costs for interpreters, statement transcription, and outside the area witness or suspect investigative interview and/or transportation expenses. This category also includes costs for investigative database access (\$50/month), searches of cell phone, internet provider records (via search warrant), and non-reimbursable towing costs for vehicles seized for forensic processing (6 @ \$185 each). Lastly costs for evidence destruction are included.

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

\$29,488 \$48,827 \$32,000 \$48,827

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

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

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

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

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

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

This account is necessary for a wide variety of items or services that are necessary to ensure the proper functioning of the Department, but that are not large enough for a separate categorization and/or do not occur every year. Some of these items include traffic paint, first aid supplies, AED electrodes, flares, towing charges, prisoner transport costs, interpreters and personnel testing and processing costs. Also included are employee random drug and alcohol testing charges.

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

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

Firearm ammunition, related training items for training in the issued handgun, shotgun, patrol rifle, department sniper rifles, and Simunitions.	\$12,050
Fees to use ranges or other facilities for firearms training (\$250 Outdoor Sportsmen's Club, \$200 Fulcomer Farm)	\$450

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

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

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

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

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

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
410.317 Contracted Salaries & Wages/Equipment (DUI)				
	\$20,767	\$28,424	\$28,424	\$28,424

This figure accounts for the funds reimbursed for equipment as well as staffing provided by the other participating departments in the county under the Sobriety Checkpoint/DUI Enforcement Program. The Township administers the DUI Enforcement Grant for the entire County and the full grant amount of \$43,435 for 2017 is split (approximately 1/3 Ferguson and 2/3 other) between Ferguson Township & the other participating agencies. The grant funding has been reduced slightly from last year.

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
410.320 Communications				
	\$9,218	\$9,300	\$9,300	\$9,300

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

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

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

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

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
410.340 Printing & Advertising				
	\$3,517	\$4,000	\$4,650	\$4,000

This account includes the cost of printing Department forms, letterhead, parking tickets, permits, envelopes, case jackets, etc. and covers various advertising requirements such as for new hires (\$2,000). This account also includes costs for bi-annual advertising for police testing (2017).

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

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

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

\$7,948

\$6,000

\$5,000

\$6,000

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

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

**2015
Actual**

**2016
Budget**

**2016
Projected**

**2017
Budget**

\$8,975

\$14,780

\$8,500

\$18,127

International Association of Chiefs of Police (IACP) Memberships (2) \$525 & Conference (1 person) in Phila. in October	\$1,000	Accreditation Coalition Membership (\$125) & conference (3 to attend) in Harrisburg area in July.	\$1,080
Pennsylvania Chiefs of Police Membership (\$130) & Conference (1) in Camp Hill in July	\$1,300	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.	\$1,500	International Association of Property & Evidence Managers (Membership)	\$50
Cell phone forensic software certification for newly trained	\$300	CWCOG (Central Westmorland Council of Governments)	\$200

detectives (1 @ \$300 each).		Integrated Co-operative Purchasing Membership (for purchasing Department vehicles)	
Drug Abuse Resistance Conference in Lancaster in August (4 @ \$75). Includes Missing & Exploited Children Certification & Car Seat Technician Re-certification + lunch	\$400	National/International Association Memberships for Firearms/Less Lethal Instructors and Centre County Tactical Response Team Members	\$350
Regional Detective Meetings (3 @ \$60)	\$180	U.S. Identification Manual	\$100
PA Narcotics Officers Association Dues (1 @ \$50) & Conference (1 @ \$600; Harrisburg in March)	\$650	Int'l Law Enforcement Educators and Trainers Conference (1 person) in Chicago in April.	\$850
Miscellaneous manuals, publications & costs associated with seminars & conferences	\$500	CIT International Conference Ft. Lauderdale in Aug (1 @ \$395) + airfare, hotel, meals, ground transp.	\$1,950
West Publications Criminal Justice Pamphlet (14 @ \$45)	\$630	National Law Enforcement Directory	\$150
DUI Conference for Co-coordinator (Reimbursable by grant)	\$600	Pocket Crimes & Vehicle Code (14 @ \$18 each)	\$252

PA Police Law Services Bulletin	\$220	PELRAS Annual Conference	\$250
IACP Policy Database Access	\$525	Crimes Agst Children Conf in Dallas, TX in August 9. 4 days. Regisn \$550, Airfare \$700, Hotel \$600, Meals \$200, Shuttle \$30/ (1 @\$2,080 & 1 @ \$1,480 (share room))	\$3,560

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
410.450 Contracted Services	\$45,955	\$54,078	\$38,000	\$69,010

<p>The regional MD/RMS (Mobile Data/Records Management System) is the primary record keeping system for the police department. It functions in house over the fiber optic connection to the server at State College Borough, and in the cars over a wireless data network. The system will be replaced this year and interfaced to the County computer aided dispatch system. Legacy data will be converted as necessary.</p> <p>Our share of the system costs is anticipated to be about \$124,375 (12.5% share of \$995,000), paid in four milestone increments. We have included funding for this anticipated large expense for the past few years in a separate account.</p> <p>Additional costs are calculated on a per car unit basis, and include airtime from a digital service provider. Cost is typically about \$4,800 (\$40/unit/mo. *10 units). IT support for the system is separate from the Township IT budget @ \$9,200.</p> <p>\$26,000 is included for the implementation of the new records management system by a consultant.</p>	<p>\$40,000</p> <p><<<<</p> <p>Included in Capital Reserve Account</p>
<p>State labs have a backlog of 8-12 months that does not meet our constituents' needs. This budget item is for services from a private Digital Forensic Examination Service (\$400/month * 12 months). This is a contracted service.</p>	<p>\$4,800</p>

The Department owns and maintains our uniforms. This is estimated cost for uniform cleaning (\$312/mo.*12), detectives clothing allowance as per the collective bargaining agreement (3 @ \$750 each), and the Chief's non-uniform cleaning allowance (\$300).	\$6,300
The Public Works Department typically washes Police Department vehicles. This account provides for an occasional cleaning when Public Works personnel are not available (one wash per week X 20 weeks X 13 cars X \$5 = \$1,300), as well as once a year detailing at \$1,350 (9 @ \$150).	\$2,650
This figure is the township's share of the Mobile Command Vehicle capital and operating Costs.	\$2,806
This line item is the township's anticipated contingency share of Centre County Tactical Response Team outfitting and operating costs, including the vehicle.	\$500
AED (Automated Electronic Defibrillator) & Naloxone Administration Medical Direction	\$1,000
This is for maintenance, vandalism/tampering alerts & data access for our 3 existing & 1 new post mounted speed signs. This is a substantial discounted price as we serve as the beta test site for the township based company.	\$2,000
This is the yearly maintenance software cost for the interview room recording system.	\$1,660
This is our department's share of the cost to maintain the CIT program. The grant expired Sept. 2016.	\$3,094
This is a new cost to provide kennel services for stray pets at <i>Pets Come First</i> since our local veterinarian is no longer able to provide this service.	\$1,200
Accreditation Consultant (100 hours @ \$30/hr)	\$3,000

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

No officers have submitted for college degree coursework this year

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

This item covers new and ongoing mandatory and specialty training. All training is approved by the Chief of Police prior to assignment and assessed for conformance to department needs and priorities. Many training events are announced only weeks in advance, so a fully detailed list is not available at this time. We have three new supervisors and one new detective this year, all of whom need additional training commensurate with their new positions. Many courses are offered through the IACP, PA Chiefs of Police Association, MAGLOCLEN, PATC (Public Agency Training Council) or other similar organizations, and entail a registration fee of anywhere from nothing to \$500. Lodging and food are subject to location. Sessions that are expected to be available this year are:

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

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

It would be prudent to plan for the possibility that one officer (5%) may leave this year for currently unplanned reasons as well as for the vacancy left by the retirement of a senior sergeant. This would leave openings for two new officers to attend the academy training program. The state does sometimes reimburse for part of these expenses and any such opportunity will be sought.

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

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

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

No items are budgeted for 2017.

411 FIRE PROTECTION

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

This line item represents Ferguson Township's share for the Alpha Fire Company funding. Harris and Halfmoon Townships do not contribute to this line item. For further details, please refer to the 2017 COG Budget.

Year	Rate	Amount	\$ Change
2017	32.44%	\$292,877	\$16,058
2016	30.88%	\$276,819	\$14,600
2015	30.35%	\$262,219	\$29,633
2014	30.36%	\$232,586	\$22,501
2013	30.53%	\$210,085	-\$438
2012	30.44%	\$210,523	\$9,030

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

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

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

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

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

This line item represents Ferguson Township's share for the Alpha Fire Company Capital appropriation for the replacement of large equipment. This avoids the large expenditures and need for funds at the time of replacement. For further details, please refer to the 2017 COG Budget.

Year	Rate	Amount	\$ Change
2017	32.44%	\$93,731	\$9,271
2016	30.88%	\$84,460	\$5,649
2015	30.35%	\$78,811	\$2,737
2014	30.36%	\$76,074	-\$426
2013	30.53%	\$76,500	-\$652
2012	30.44%	\$77,152	\$226

411.990 Foreign Fire Relief Funding	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$139,519	\$139,519	\$139,519	\$139,519

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

412 AMBULANCE SERVICE

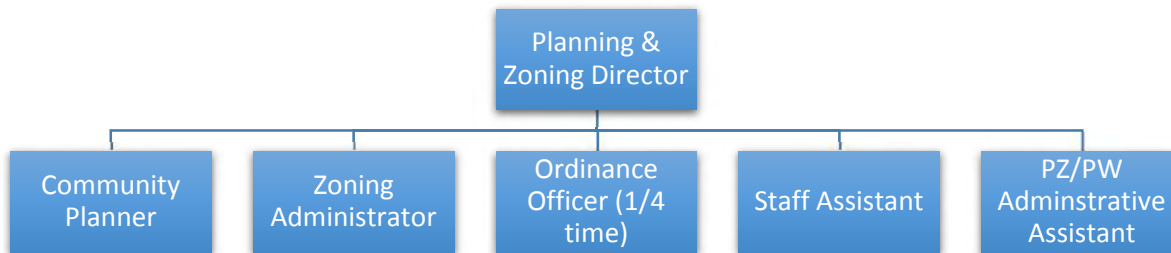
412.541 Contribution to Port Matilda EMS	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$0	\$500	\$500	\$500

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

413 ORDINANCE ENFORCEMENT

413.364 Sewage Enforcement Services	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$240	\$300	\$300	\$300

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

414 PLANNING & ZONING***Planning Department Organizational Chart***

The Director of Planning and Zoning, Community Planner, the Zoning Administrator, Staff Assistant, and a part-time Ordinance Officer currently staff the Planning and Zoning Department. In 2017, the Planning & Zoning/Public Works Administrative Assistant will be transferred from the Public Works Department to provide support to both departments. The Community Planner continues providing support to the present staff with the plan review process and large Planning and Zoning projects such as the Zoning and SALDO updates. The Ordinance Officer enforces Weed and Grass and Sidewalk ordinances as well as providing support to the Ferguson Township Police Department for parking violations and animal enforcement.

Planning & Zoning Department Mission Statement

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

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

-) Review land ordinances and amend as necessary to accommodate future changes in tax base.
-) Identify how different types of development impact the township's tax base and services provided.
-) Partner with the Borough of State College and PADOT to re-develop the West College Ave Terraced Streetscape District (TSD).
-) Continue to assist with workforce-housing guidelines and participate with membership to the Centre County Housing & Land Trust.
-) Examine township zoning regulations to identify areas that can be modified to promote the sustainability of agriculture as a business.

-)] Review and modify zoning ordinances to encourage mixed-use districts, streamline the plan review process and encourage other uses that are conducive to the success of small businesses.
-)] Implement permitting software in conjunction with participating with Centre Region municipalities and the Centre Region Code Administration.
-)] Revise zoning restrictions on alternative energies such as windmills and solar paneling to encourage renewable energy consumption.
-)] Develop and implement policies that concentrate growth in areas within the Regional Growth Boundary to discourage sprawl.
-)] Encourage participation from new candidates on the Township's Planning Commission and foster new municipal planning training opportunities for all members.
-)] Encourage parkland designs that do not create adverse environmental impacts by employing practices such as reducing impervious surfaces, harvesting rainwater and providing for bicycle parking and accessibility.
-)] Continue to support the vision of an interconnected, regional park network through the Township's Official Map and the Regional Bike Plan.

In 2016, staff worked on the following projects:

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

-) Participated in Strategic Plan Focus Groups and Board of Supervisors Work session.
-) Collaborate and coordinate with Centre Regional Planning Agency.
-) Work with the public to issue permits and complete zoning inspections.
-) Review minor alterations to land development plans.
-) Provide zoning/weed/snow/noise/abandoned vehicle enforcement.

In 2017, staff will continue to accomplish the following:

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

In addition, during 2017, staff intends to work on the following:

-) Implement workforce housing MOU that will provide the programmatic structure to ensure that the required affordable housing developed in Turnberry, Pine Hall and the Terraced Streetscape District remains affordable for future homeowners. Coordinate this work with the staff of the Centre County Housing & Land Trust.
-) Continued discussion of the Terraced Streetscape District opportunities.
-) Continued monitoring of the Traditional Town Development Master Plans and associated projects. Because master plans have been approved and are in place for both Pine Hall and Turnberry, next phases of development are being submitted for approval. There should be constant monitoring of the master plans and ordinance and how they govern the specific implementation plans. Additionally, Pine Hall General Master Plan may be significantly modified from the originally approved plan and must be approved before phasing and submission of specific implementation plans.
-) Through the Zoning/Subdivision and Land Development revisions, analyze the Rural Residential zoning district with respect to current permitted uses and potential for other

allowable uses. In addition, Research and analyze best practices in agricultural zoning and other business interests that assist farmers without threatening prime agricultural soils. Evaluate the existing Subdivision and Land Development Ordinance as well as the Zoning chapters of the Code of Ordinances and recommend appropriate updates to ensure that the tools that the township has in place to manage growth and development are timely and suitable for Ferguson Township. Some areas to be evaluated may include:

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

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

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

414.112 Zoning Administrator Salary (see salary schedule) (does not include merit)	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$58,081	\$59,228	\$60,382	\$61,288

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

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

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

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

Average of 25 hours per week @ \$14.41/hr. (25*52*\$14.41). This position provides services to enforce grass and weeds, snow removal, and animal enforcement. Other duties may include property addressing compliance, sign and parking enforcement.

414.191 Uniforms	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$0	\$500	\$500	\$500

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

414.210 Office Supplies	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$1,125	\$850	\$1,300	\$850

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

414.240 General Expense	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$182	\$400	\$225	\$400

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

414.310 Professional Services	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$5,603	\$15,000	\$7,000	\$15,000

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

Stenographer / Experts for ZHB (est.)	\$1,500
ZHB Solicitor (12 meetings x 8 hrs./mtg. @ \$125/hour)	\$13,500

414.320 Communications	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$681	\$600	\$600	\$600

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

414.330 Transportation	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$0	\$50	\$50	\$50

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

414.340 Advertising & Printing	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$2,734	\$4,750	\$4,750	\$4,750

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

Misc. Plan Reductions & Color Copying	\$250	Advertising	\$4,500
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414.370 Maintenance Agreements	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$85	\$700	\$2,000	\$500

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

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

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

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

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

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

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

414.461 Training Seminars	2015 Actual	2016 Budget	2016 Projected	2017 Budget
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\$0 \$2,800 \$0 \$2,800

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

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

This line item represents Ferguson Township's regional planning share of the cost for the Centre Region Planning Agency. For further details, please refer to the 2017 COG Budget.

Year	Rate	Amount	\$ Change
2017	28.20%	\$74,261	\$8,984
2016	26.79%	\$65,277	-\$11,324
2015	26.34%	\$76,601	\$1,139
2014	26.34%	\$75,462	\$4,522
2013	26.51%	\$70,940	\$8,846
2012	26.63%	\$62,096	\$1,430

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

This line item represents Ferguson Township's share of the cost for the Centre County Metropolitan Planning Organization. For further details, please refer to the 2017 COG Budget.

Year	Rate	Amount	\$ Change
2017	28.20%	\$30,787	\$2,596
2016	26.79%	\$28,191	-\$2,454
2015	26.34%	\$30,645	\$968
2014	26.34%	\$29,677	-\$5,811
2013	26.51%	\$35,488	\$663

2012	26.63%	\$34,825	\$759
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	2015 Actual	2016 Budget	2016 Projected	2017 Budget
414.750 Non Capital Equipment	\$290	\$0	\$500	\$0

Nothing is budgeted for the current year.

415 EMERGENCY SERVICES

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

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

Year	Rate	Amount	\$ Change
2017	28.20%	\$35,469	\$4,528
2016	26.79%	\$30,941	\$1,436
2015	26.34%	\$29,505	-\$667
2014	26.34%	\$30,172	-\$304
2013	26.51%	\$30,476	-\$4,763
2012	26.63%	\$35,239	\$654

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

This line item provides funding for the Emergency Management Coordinator to use in the event of a declared disaster. The Fund balance is currently capped at \$100,000. This goal has been reached and no contributions are due for 2017. For further details, please refer to the 2017 COG Budget.

Year	Rate	Amount	\$ Change
2017	28.20%	\$479	\$479
2016	26.79%	\$0	-\$436
2015	26.34%	\$436	\$436
2014	26.34%	\$0	-\$2,651
2013	26.51%	\$2,651	-\$12
2012	26.63%	\$2,663	-\$6

421 Health & Welfare

421.318 Health Officer Services	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$8,133	\$8,500	\$8,500	\$8,500

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

Quarter	Restaurants/Retail	Others
4 th Qtr 2015	22	5
1 st Qtr 2016	10	0
2 nd Qtr 2016	22	4
3rd Qtr 2016	NA	NA

426 - 439 PUBLIC WORKS DEPARTMENT – MAINTENANCE

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

The Public Works Department Maintenance Section consists of 1 Road Superintendent, 2 Road Foreman, 1 Mechanic, 1 Assistant Mechanic/road worker, and 9 Road Workers under the direction of the Public Works Director. Part-time workers are hired in the summer to assist with road maintenance and in the winter to assist with plowing.

Public Works Maintenance Section Accomplishments for 2016

-) Paved Knob Hill
-) Performed pavement base repair on Wyandotte Lane, Wyoming Avenue, Delaware Road, Blue Course Drive, Conover Lane, Kennelworth Court, Ash Avenue, Science Park Court, Cherry Lane, Sleepy Hollow Drive in advance of contract paving and on other roads as needed throughout the year.
-) Performed “prep work” on capital projects such as inlet and curb repairs and post paving work such as resetting mailboxes and signs and placing topsoil, fine grading and seeding, and shoulder backup on certain capital projects.
-) Completed crack sealing in advance of microsurfacing on various roads,
-) Completed crack sealing and base repair and edging on certain bike paths in advance of contract sealcoat operations.
-) Performed routine year round maintenance on 90+ miles of roadway including:
 - ✓ Completed monthly rounds of street sweeping,
 - ✓ Completed multiple rounds of mowing along rural roadsides and undeveloped parkland and storm water basins,
 - ✓ Patched and repaired potholes or edge drop offs as necessary,
 - ✓ Performed winter snow and ice removal operations,
 - ✓ Replaced and repaired roadside signs,
 - ✓ Removed approximately 132 ash trees,
 - ✓ Sprayed weeds and curb lines,
-) Performed monthly township wide brush collection,
-) Performed monthly and extended seasonal township wide leaf collection,
-) Responded to flooding or roadside hazard incidents after hours,

-) Completed numerous work order requests for sign repairs, washouts, park improvements, road repairs, storm drainage repairs, sinkhole repairs,
-) Maintained all township owned automobiles and equipment for all Departments,

Public Works 2017 Monthly Work Plan (In December and January the Public Works Director and Road Superintendent and Road Foreman will meet and prepare a yearly calendar of planned work broken down by week.) The following are anticipated tasks and goals for the Road Crew for 2017:

January and February

Winter operations

Equipment Maintenance

Building Maintenance

Clear and grub work in parks if necessary

March

Winter operations

Prepare for Spring operations

Leaf collection, first Monday unless holiday

April

Crack sealing 1 week

Street sweeping 1 week

Sod repair from plow damage

Over-seed previous year capital project areas as necessary

Brush collection, first Monday unless holiday

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

Leaf collection, first Monday unless holiday

Base repair and preparation for capital road improvements 4 weeks

May

Spray curbs 1 week

Crack sealing 1 week

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

June

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

July

Inlet repairs 3 weeks
Roadside mowing all month
Park mowing – 1 week
Ditch grading 2 weeks
Street sweeping
Brush collection, first Monday unless holiday
Leaf collection, first Monday unless holiday
Prepare for road sealcoating – 1st week in July
Pave Iroquois Road

August

Spray curbs 1 week
Street sweeping
Roadside mowing all month

Park mowing – 1 week

Brush collection, first Monday unless holiday

Leaf collection, first Monday unless holiday

September

Park mowing – Tudek Park 3 days

Crack sealing – 2 weeks

Street sweeping

Brush collection, first Monday unless holiday

Leaf collection, first Monday unless holiday

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

October

Street sweeping

Brush collection, first Monday unless holiday

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

Leaf collection, first Monday unless holiday

Leaf collection steady starting October 17th

Traffic signal inspections

Capital project topsoil and seed

November

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

Assist Arborist with tree removals and tree trimming

December

Winter operations

Brush and leaf collection as weather permits on scheduled dates

Assist Arborist with tree trimming

Building painting and repairs

Equipment cleaning and body work

Ongoing activities:

Respond to work order requests from staff and residents

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

426 RECYCLING - COLLECTION, DISPOSAL SERVICES

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
426.368 Recycling, collection & disposal	\$33,005	\$33,005	\$33,005	\$33,005

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

430 PUBLIC WORKS – ADMINISTRATION

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

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

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

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

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

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

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

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

costs associated with recycling of fluids. This account may fluctuate from year to year since some bulk oils are not bought every year.

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
430.238 Clothing/Personal Protective Equipment	\$6,841	\$7,000	\$7,000	\$7,000

This account is for the replacement of vests, T-shirts, jackets, gloves, and rain gear, high-visibility clothing, safety gear such as safety glasses, chaps, hard hats and hearing protection. Also included is the reimbursement for steel-toed boot purchases of \$175 per person (14 people) and \$300 for prescription safety glasses with permanent side shields.

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

This account covers miscellaneous items such as gasses, hydraulic fittings, bolts, protective equipment and cleaning supplies for the mechanic, wire ties, paint cans, washers, printer toner, grit for sand blasting, brushes, lines, lubricants, degreaser, soaps, tire sealant, waxes, filters, welding supplies, nuts, spray products, etc., that are used daily, but cannot be allocated to specific functions. In addition, expenses involved with the mandatory drug and alcohol testing will come from this account.

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

The purchase of small tools for road workers such as weed eaters, chain saws, hand saws, drills, shovels, rakes, sledges, brooms, welding and shop tools will be made from this account. These purchases will total less than \$2,500 each.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

432 PUBLIC WORKS-SNOW REMOVAL

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

The township purchases salt from the Commonwealth of Pennsylvania's Cooperative Purchasing Program. The budget includes a total of 1,500 tons of salt at \$77.09 (2016/2017 price) per ton, down \$.01/per ton from last year. In 2017, the township expects to continue receiving salt brine from PADOT under the Agility Program. The application of liquid sodium chloride (brine) improves the performance of the salt. The Road Superintendent will continue to monitor the application rate of the salt. The total amount of salt used year to year will vary depending on the severity of winter weather. The State contract requires a minimum purchase of 60% of the anticipated need up to 120% maximum. The amount of salt purchased depends on the current salt inventory of the township. The Department uses salt in the winter to de-ice 92 miles of roadway and 7.6 miles of shared use paths. Anti-skid is included in Liquid Fuels fund. For 2017, \$50,000 is allocated for salt in the General Fund and the remainder is allocated to the Liquid Fuels Fund. Calcium Chloride is also paid out of the Liquid Fuels Fund (\$2,000)

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
432.240 General Expense	\$2,655	\$4,000	\$4,000	\$4,000

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
432.450 Contracted Snow Removal	\$4,415	\$14,300	\$10,000	\$14,300

Since 2014, the township has successfully contracted for winter maintenance on certain roads in the geographic area zoned Traditional Town Development such as Old Gatesburg Road, Havershire Boulevard, Prestwick Blvd., Northwick Blvd, Southwick Blvd, Rushcliffe Street, Ginger Way, Gates Court, and Dornoch Street. As more roads in this development are built, they are added to the contract. The current contract includes approximately 2 miles of contract plowing in the TTD.

433 PUBLIC WORKS-SIGNALS & SIGNS

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

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

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

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

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

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

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

11. Valley Vista/Science Park/Circleville	22. Whitehall Road and Blue Course Drive (Shared with Borough)
	23. Blue Course & Bristol Ave (projected 2016)

437 REPAIRS TO TOOLS & MACHINERY

437.114 Mechanics Salary (see salary schedule) (does not include merit)	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$56,411	\$57,114	\$58,104	\$57,971

This line item represents base salary for the Mechanic.

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

This line item represents overtime for the Mechanic as needed.

437.240 General Expense	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$3,981	\$4,100	\$2,500	\$4,100

This account is necessary to purchase various tools (less than \$2,500 each) necessary to repair township vehicles, and to cover repairs and updates to the diagnostic equipment. Miscellaneous tool additions for the mechanic are funded by this account. Since the line item amount is so small compared to the threshold for a capital purchase, the percent of variation of budget vs spent can vary greatly.

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

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

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

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

438 PUBLIC WORKS-HIGHWAY MAINTENANCE

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

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

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

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

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

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

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

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

Overtime is based on historical use. Overtime is estimated at 10% of the cost of road workers base wages. Almost all overtime occurs during the winter months for snow removal with some overtime

necessary to complete summer projects. Other overtime is used for emergency call out such as flooding, sign replacement or hazardous conditions.

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

This line item is used to purchase supplies and materials for the roadway areas that do not qualify for liquid fuels reimbursement. This account is for general road supplies, park supplies, roadside materials and supplies, seed, weed spraying applications, mulch for trees and landscape beds, other various supplies commonly used by municipalities. FTPW continues to purchase topsoil for capital project restoration which has increased the cost of this line item.

447 TRANSIT SYSTEM

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

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

Alternative Local Share Allocation Formula

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

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

452 PARKS & RECREATION

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

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

Year	Rate	Amount	\$ Change
2017	29.43%	\$426,769	\$20,592
2016	28.01%	\$406,177	\$36,763
2015	27.56%	\$369,414	\$3,483
2014	27.57%	\$365,931	-\$37,189
2013	27.73%	\$403,120	\$34,762
2012	27.97%	\$368,358	\$45,031

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

This line item represents Ferguson Township's share for the Centre Region Parks and Recreation Department debt service for the capital improvements to the Welch and Park Forest pools. The capital shares have been subsidized to some extent by the surplus operating revenues depending on the weather and usage of the pools. Please refer to the 2017 COG Budget for more information.

Year	Rate	Amount	\$ Change
2017	29.43%	\$128,819	\$810
2016	28.01%	\$128,009	\$179
2015	27.56%	\$127,830	\$29,039
2014	27.57%	\$98,791	\$2,534
2013	27.73%	\$96,257	-\$22,151

2012	27.97%	\$118,408	-\$28
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452.533 CRCOG – Nature Center Contribution	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$17,471	\$18,457	\$18,457	\$23,331

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

Year	Rate	Amount	\$ Change
2017	28.20%	\$23,331	\$4,874
2016	26.79%	\$18,457	\$986
2015	27.56%	\$17,471	\$3,121
2014	27.57%	\$14,350	\$336
2013	27.73%	\$14,014	\$552
2012	27.97%	\$13,462	\$485

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

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

Year	Rate	Amount	\$ Change
2017	29.43%	\$45,616	-\$6,202
2016	28.01%	\$51,818	\$832
2015	27.56%	\$50,986	-\$18
2014	27.57%	\$51,004	\$5,250
2013	27.73%	\$45,754	\$45,754
2012	27.97%	\$0	

453 SPECTATOR RECREATION

453.540 Community Contributions	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$2,110	\$3,550	\$2,100	\$5,550

The Board has adopted a policy to provide guidance on community contributions. Applications for funding are anticipated for the 2017 year from Discovery Space, 4th Fest, and First Night State College. On December 5, 2016, the board approved a three year commitment to Discovery Space beginning in 2017 and ending in 2019 for \$3,000 per year. This account provides funding for the following:

Name	2016 Contribution	2017 Contribution
Discovery Space	\$1,000	\$3,000
4 th Fest	\$1,000	\$1,000
First Night State College (ice sculpture)	\$500	\$550
Undesignated Appropriation for Potential Applications	\$1,000	\$1,000

454 TOWNSHIP PARKS OPERATING EXPENSES

454.220 Township Park Operating Expenses	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$0	\$900	\$700	\$900

Certain miscellaneous park operating expenses are the responsibility of the township. The township has done some spraying for weed control and groundhog control in the parks, mainly in Tudek Park. Other costs include tree removal, backflow preventer inspection at the Louis E. Silvi Baseball Complex and two quarters of water service at Haymarket Park.

455 PUBLIC WORKS - STREET TREES

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

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

proper tree maintenance, and public education. The Public Works Director and Arborist provide staff support to the Ferguson Township Tree Commission whose role it is to provide advice to the Public Works Director and the Manager and the Board of Supervisors.

Public Works Street Tree Section Accomplishments for 2016

Held the Township's first formal celebration of Arbor Day

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

Administer the street tree pruning contract

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

Maintained some tree mulch beds,

Planted 3 street trees

Issued 13 street tree permits

Provided staff support for Tree Commission meetings

Required the removal of hazardous trees on 8 properties

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

Public Works Street Tree Goals for 2017:

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

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

Obtain Tree City USA designation

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

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

Utilize and update the street tree inventory

Organize or participate in an Arbor Day Celebration

Hold a public hearing for tree removals

Prepare, bid, and oversee the annual tree pruning contract

Prepare, bid, and oversee the annual tree planting contract

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

Complete tree planting plan and installation for Thistlewood

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

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

455.115 Part-Time Wages (see salary schedule) (does not include merit)	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$71	\$46,500	\$30,000	\$39,312

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

0 Ash tree injections in accordance with existing agreements

Oak wilt mitigation estimate = \$25,000

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

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

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

In addition, every 5 years the township contracts with a consultant arborist to evaluate the condition of all street trees and update the street tree inventory. An inventory was completed in 2015 and the next inventory is scheduled for 2020.

456 LIBRARY SERVICES

456.530 CRCOG - Schlow Centre Region Library Services	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$378,112	\$393,092	\$393,092	\$405,177

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

Year	Amount	\$ Change
2017	\$405,177	\$12,085
2016	\$393,092	\$14,980
2015	\$378,112	\$12,787
2014	\$365,325	\$26,229
2013	\$339,096	\$14,037
2012	\$325,059	\$6,374

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

The Library building was constructed in 2003. Some 13 years later, in 2016, the Library is requesting capital costs be added to the COG budget to replace aging building systems and providing for some renovations. For further details, please refer to the 2017 COG Budget.

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

458 SENIOR CITIZENS

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

This line item represents Ferguson Township's share of the CRCOG funding for the Senior Center. The township's share is based on actual use rather than the COG formula. In 2016, the Senior Center moved from State College Borough Fraser Centre to the Nittany Mall. This change in location caused a substantial increase in use by Ferguson Seniors. For further details, please refer to the 2017 COG Budget.

Year	Amount	\$ Change
2017	\$42,779	\$24,018
2016	\$18,761	\$4,227
2015	\$14,534	-\$1,849
2014	\$16,383	\$3,552
2013	\$12,831	-\$3,784
2012	\$16,615	-\$2,780

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
458.540 Ferguson Seniors	\$500	\$500	\$500	\$500

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

461 NATURAL RESOURCE CONSERVATION

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

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

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

\$4,840 \$5,000 \$5,000 \$5,000

This line item represents an annual contribution towards the Spring Creek Watershed monitoring project. The township has participated in this program annually since 2000 and the Clearwater Conservancy is seeking a similar contribution in 2017.

462 COMMUNITY DEVELOPMENT AND HOUSING

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
462.540 Land & Housing				
	\$0	\$0	\$0	\$5,000

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
462.541 Sustainable Communities				
	\$0	\$0	\$0	\$3,000

One December 5, 2016, the board authorized support for the sustainable communities activities supporting Penn State students and faculty directly related to Ferguson township projects.

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
462.542 Slab Cabin Run Initiative				
	\$0	\$0	\$0	\$150,000

One December 5, 2016, the board authorized support for the Slab Cabin Run initiative through Clearwater Conservancy. This pledge has certain contingencies specified by the board.

463 ECONOMIC DEVELOPMENT

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
463.540 Economic Development				
	\$25,000	\$25,000	\$25,000	\$25,000

This line item is to account for expenditures related to local economic development activities. As in prior years, this amount is proposed to assist in the efforts of the CBICC (Chamber of Business and Industry of Centre County) to attract new business to the area. The Board has aligned this support with the region's municipal contributions in the past.

472 DEBT SERVICE-INTEREST

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
472.390 Interest on Escrow Accounts				
	\$458	\$1,500	\$1,750	\$1,500

This is for accumulated interest on escrow monies held by the township. Interest is paid on funds that the township holds in escrow for improvements required in conjunction with land development plans. The amount of escrow funds has been decreasing along with the lower interest rates. Interest costs are expected to decrease accordingly.

481 EMPLOYER TAXES

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

Employer contributions toward Social Security and Medicare remain at 7.65% of gross payroll in accordance with Federal law. Social Security taxes are limited to \$118,500 in gross earnings for 2017. At this time, there are no employees with gross wages meeting the limit.

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

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

Calculating the Employer Contributions

The amount of contributions an employer owes is determined by multiplying an assigned contribution rate by the taxable wages paid to each employee for each calendar year. the taxable wage base for the calendar years are listed below

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

483 EMPLOYER PAID BENEFITS

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

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

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

486 INSURANCE & RISK MANAGEMENT

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

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

486.350 Insurance Claims Expenses	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$23,857	\$0	\$16,000	\$0

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

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

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

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

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

486.353 Public Officials Errors & Omissions Policy	2015 Actual	2016 Budget	2016 Projected	2017 Budget
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\$13,940 \$17,500 \$15,000 \$15,000

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
486.354 Workers Compensation	\$155,944	\$240,148	\$177,699	\$189,569

This line item represents the worker's compensation coverage for employees while on duty as required by federal law. The township contracts with Penn Prime as its source of worker's compensation insurance coverage. Workers compensation costs are dependent on the job classifications of employees and the total payroll. Job classifications such as Police and Public Works have a high-risk level for injury and therefore the rates are significantly higher for these classifications than others are. For 2017, the experience modification is estimated to be .878, based on 3-year claims history. A lower experience modifier increases discounts off the face cost of coverage. The budget does not represent any discounts that the township may receive.

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
486.355 Vehicle Insurance	\$19,333	\$22,000	\$24,250	\$24,250

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
486.356 Crime Insurance	\$662	\$777	\$850	\$850

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

487 EMPLOYEE BENEFITS

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

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

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

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

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

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

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

In April 2006, the township joined the Pennsylvania Municipal Health Insurance Co-operative (PMHIC) for health coverage as a way to reduce future rate increases. This group was created to form a self-insured plan using a network of providers. Due to the continued percentage increases in health coverage costs significantly above the inflation rates, the township increased the deductibles and copays that employees pay beginning in 2014. No further changes in deductibles are proposed in 2017. The PMHIC program has saved the township tens of thousands of dollars, if not hundreds of thousands of dollars over the life of the program. The main driver for this savings is in the fact that the program is mostly self-insured. Any unspent deposits are refunded back to the township, rather than kept as profits by an insurance company. The current township share of health insurance costs

are approximately 91% with the remaining 9% shared with the covered employees. In 2017, health insurance is projected to increase 6.5%.

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

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

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

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

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

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

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

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

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

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
487.200 Short Term Disability Insurance	\$7,700	\$8,039	\$7,207	\$8,177

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
487.300 Employee Wellness	\$96	\$0	\$500	\$1,500

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

489 CONTINGENCY

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

Since 1996, the township has had a merit increase program that provides for an employee to move through his or her base salary grade incrementally based on performance. Each year, the Department Heads and Township Manager have completed evaluations for all non-uniform employees and based on the results of the performance evaluations, recommendations for merit increases for those employees. For 2017, merit pay is budgeted up to 2.0% of the 2016 base salary.

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

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

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

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

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
489.160 Employee Service Awards	\$650	\$500	\$650	\$500

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
489.300 General Expense - Uncommitted Reserve	\$3,902	\$25,000	\$8,000	\$25,000

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

492 INTERFUND OPERATING TRANSFERS-OUT

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
492.016 Transfer to General Obligation Fund	\$550,500	\$560,000	\$560,000	\$560,000

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

	2015 Actual	2016 Budget	2016 Projected	2017 Budget
492.019 Transfer to Agricultural Preservation Fund	\$0	\$25,000	\$25,000	\$25,000

The Agricultural Preservation fund was established in 1999 to allow the township to participate in purchasing agricultural easements within the township. Transfers are made from the General Fund to maintain sufficient funding for upcoming purchases...

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

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

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

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and a resolution increasing the real estate tax. The Board further directed that a specific fund be established to account for the taxes collected from these increased tax rates. The Transportation Improvement Fund has been established in accordance with Resolution 2001-25. Beginning in 2015, the tax revenue transfer from the General Fund was reduced. The two allocations are listed below:

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

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

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

FUND 02
STREET LIGHT FUND

SPECIAL REVENUE FUNDS

02 STREET LIGHT FUND

REVENUES

341 INTEREST REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$48	\$50	\$50	\$50

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

383 SPECIAL ASSESSMENTS

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

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

Based on the information provided by engineering and the tax duplicate, the front footage is estimated to be 82,600 feet (\$14,868/\$.18).

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

392 INTERFUND OPERATING TRANSFERS

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

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

EXPENDITURES

434 STREET LIGHTS

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

There are currently 94 streetlights for which the township is responsible for supplying power. The township maintains thirty-nine (39) streetlights and West Penn Power maintains another 55. Since most streetlights are unmetered, the budget is based on actual costs for 2016. A rate filing for West Penn Power customers that will take effect in 2017, has a projected impact of approximately \$1,500 per year for the township's streetlight bill. At the time of the budget, the rate tariff has not been officially approved, but a proposed settlement from the Public Utilities Commission has been offered and is expected to be accepted. The projected impact on LED street lighting is an additional 26% over the current cost per kilowatt hour across all wattages, and an impact on High Pressure Sodium street lighting of an additional 23% over the current cost per kilowatt hour across all wattages. This item is budgeted liberally as the exact impact is unknown. It is expected that a more accurate figure will be available for budgeting in future years.

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

(6) Street Lights @ \$283/month	\$3,396
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Following is a detail of the fixture charges and estimated electrical charges from vendor account ending 1424

Street Lights Various @ \$460/mo.	\$6,015
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Following is a detail of the fixture charges and estimated electrical charges from vendor account ending 3057

Street Lights Various @ \$750/mo.	\$10,000
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	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
434.372 Street Light Maintenance	\$0	\$1,500	\$0	\$1,500

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

FUND 03
HYDRANT FUND

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

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$109	\$100	\$100	\$100

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

378 WATER SYSTEMS

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

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

Based on the 2015 tax duplicate, the total assessed front footage is calculated to be 568,900 lineal feet. (\$28,445/\$.05)

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

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

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

EXPENDITURES**448 WATER SYSTEM**

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

Hydrants are installed as part of the subdivision improvements. The Alpha Fire Department selects the location of the hydrants. Each hydrant installed has a quarterly or annual cost to operate.

Hydrants are assessed to each property owner within 780 feet of the hydrant and billed for the service on their township property tax bill. Beginning in 2014, the township no longer pays for the Rock Springs Water Authority hydrants. The township pays for the following hydrants:

State College Borough Water Authority 322 hydrants @ \$25.00/hydrant/qtr.	\$32,200
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FUND 35
LIQUID FUELS FUND

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

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

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

355 STATE SHARED REVENUES

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

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

The 2015 Act 655 payment is based on 80.45 road miles. The 2017 estimated payment is based on PENNDOT's estimate of 81.91 miles

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

Recent payment history is listed below:

Year	Act 655	Act 32	Total
2017 estimated	\$560,466	\$45,120	\$605,586
2016	\$560,466	\$45,120	\$605,586
2015	\$479,412	\$45,120	\$524,532
2014	\$431,963	\$45,120	\$477,083
2013	\$401,427	\$45,120	\$446,547

2012	\$406,693	\$45,120	\$451,813
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EXPENDITURES**432 CHEMICALS**

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

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

433 SIGNALS & SIGNS & MARKINGS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
433.610 Highway Pavement Markings	\$75,624	\$76,300	\$72,000	\$76,300

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

438 HIGHWAY MAINTENANCE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
438.245 Supplies and Materials	\$57,335	\$55,000	\$90,000	\$90,000

This line item is for the purchase general road supplies such as asphalt, pipe, stone, concrete, sealing materials, etc. This line item also accounts for the material cost to allow the Public Works Department to perform base repair, inlet repair, seeding and limited pipe replacement in coordination with the capital road improvement projects.

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

This account is for the contracted maintenance on the township's streets such as microsurfacing (\$242,000) used to preserve the life of the pavement, American with Disability Act (ADA) compliant curb and ramp replacement, and guiderail replacement. Replacement of ADA accessible curb/sidewalk ramps (\$88,000) are considered whenever the abutting road surface is repaved, microsurfaced, or identified during the ongoing sidewalk inspection program.

39 CAPITAL PROJECTS

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

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

FUND 16
GENERAL OBLIGATION FUND

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

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$869	\$0	\$120	\$0

This account is used, as a pass-through from the general fund for payment of the long-term debt, there is generally a minimal balance kept in the account. Therefore, interest earned is minimal.

392 INTERFUND OPERATING TRANSFERS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
392.001 Transfers from General Fund	\$550,500	\$560,000	\$570,000	\$560,000

These are funds transferred from the General Fund and deposited in the General Obligation Fund. This transfer is made in order to meet the township's bond and note payment of interest and principal for the year. For 2017, there is currently only one series outstanding.

393 PROCEEDS FROM LONG TERM DEBT

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
393.110 Proceeds from Long Term Debt	\$0	\$0	\$0	\$0

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

EXPENDITURES**401 ADMINISTRATION**

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
401.240 General Expense	\$0	\$550	\$0	\$0

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

471 DEBT SERVICE PRINCIPAL

471.730 General Obligation Note Principal – Series 2009 (Refinancing)	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$0	\$0	\$0	\$0

During 2014, the township refinanced the Series 2009 bond with a bank loan. This line includes the payoff of the series 2009 obligation. No further payments are due on this obligation.

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

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

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

472 DEBT SERVICE INTEREST

472.730 General Obligation Note Interest – Series 2009 (Refinancing)	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$8,497	\$0	\$0	\$0

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

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

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

INTEREST Debt Schedule			
2014	2015	2016	2017
\$0	\$13,511	\$8,150	\$2,724

475 FISCAL AGENT FEES

2015 Actuals	2016 Budget	2016 Projected	2017 Budget
\$0	\$0	\$0	\$0

This line item accounts for the costs of refinancing debt.

FUND 18
PINEY RIDGE FUND

18 PINEY RIDGE FUND

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

REVENUES

341 INTEREST REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$669	\$600	\$600	\$0

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

EXPENDITURES

439 HIGHWAY MAINTENANCE

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

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

FUND 19
AGRICULTURAL PRESERVATION FUND

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

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$400	\$350	\$350	\$350

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

392 INTERFUND OPERATING TRANSFERS-IN

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

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

EXPENDITURES**461 AGRICULTURAL EASEMENT PURCHASES**

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

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

FUND 30
CAPITAL RESERVE FUND

30 CAPITAL RESERVE FUND

REVENUES

341 INTEREST REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$16,768	\$15,000	\$15,000	\$15,000

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

342 RENTS & ROYALTIES

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

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

354 STATE GRANT REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
354.010 DCNR Grant Revenue	\$0	\$200,000	\$200,000	\$0

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

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

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

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

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

357 LOCAL GRANT REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
357.020 County Grant Revenue	\$0	\$0	\$0	\$0

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

358 LOCAL GOVERNMENT SHARED PAYMENTS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
358.000 Recycling Equipment Shared Payments	\$0	\$0	\$0	\$0

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

387 DEVELOPER CONTRIBUTIONS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
387.000 Developer Contributions	\$55,000	\$0	\$0	\$0

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

389 MISCELLANEOUS REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
389.000 Miscellaneous Revenue	\$0	\$0	\$0	\$0

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

391 SALE OF FIXED ASSETS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
391.100 Sale of Fixed Assets				

\$19,314 \$1,000 \$2,000 \$1,000

With the purchase of new trucks, cars, computers, and other miscellaneous items, the township typically sells the existing items to the public. This account reflects the revenue from such sales.

392 INTERFUND OPERATING TRANSFERS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
392.001 Transfer from General Fund				
	\$0	\$500,000	\$500,000	\$750,000

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

395 REFUND OF PRIOR YEARS EXPENDITURES

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
395.000 Refund of Prior Year's Expenditures				
	\$0	\$0	\$0	\$0

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

EXPENDITURES

The Capital Reserve Fund Expenditures are taken from the Capital Improvement plan for the current year and summarized below. Any changes to the items and amounts are identified in the narrative. For more details, please see the Capital Improvement Plan section.

CAPITAL EQUIPMENT PURCHASES-SUMMARY

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
401.750 Capital Equipment-Administration				
	\$2,508	\$5,500	\$5,000	\$52,000

This account summarizes the capital requests by the administration department. For 2017, the budget includes the Community Survey Update (\$15,000), meeting room protective equipment (\$11,000) and replace administration vehicle (\$26,000)

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
402.750 Capital Equipment-Finance				
	\$0	\$7,000	\$0	\$0

This account summarizes the capital expenditures requested by the Finance department. For 2017, no requests are being made.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
407.750 Capital Equipment- Information Technology	\$0	\$35,250	\$32,000	\$50,000

This account summarizes the capital requests by the IT department. These expenditures include the cost of connecting to the KINBER PennREN or other fiber network for high-speed Internet access including acquiring and installing a firewall at the township offices (\$25,000), and one server replacement (\$25,000).

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
409.750 Capital Equipment- Buildings-New	\$4,822	\$95,000	\$100,000	\$388,900

This account summarizes the capital requests for buildings. For 2017, it includes a space study for the township administration (\$18,000), architectural design for the new public works equipment maintenance building using LEED (Leadership in Energy & Environmental Design) Gold building standards (\$285,900), and land purchase for future fire station (\$80,000). On December 5, the board approved the installation of a privacy fence along Whitehall Road between the administration building and public works building number 1 (\$5,000).

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
409.760 Capital Equipment- Buildings-Replacement	\$19,883	\$43,450	\$16,160	\$7,718

This account summarizes the capital requests for buildings replacement equipment using sinking funds. Annually, \$41,000 is transferred from the capital reserve account to the building equipment sinking fund. For 2017, requests include upgrading existing exterior lighting for the public works buildings (\$7,718).

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
409.770 Capital Equipment- Wellness Fund	\$32	\$2,500	\$0	\$2,500

This account represents capital requests from the Wellness fund. The Wellness fund includes fitness equipment upgrades, other capital items to improve employee health and wellness. Annually, \$2,500 is transferred from the capital reserve account to the wellness sinking fund. For 2017, the committee is requesting funding for a piece of exercise equipment for the basement gym.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
410.750 Capital Equipment- Police-New	\$132,131	\$257,523	\$90,000	\$196,188

This account summarizes the capital expenditures requested by the Police department. For 2017, this includes one new Tahoe (\$41,513), CNG conversion (\$10,000) and related electronic equipment and other accessories (\$10,000), the townships share of the new records management system (revised) (\$124,375), 50% of the cost of a proposed surveillance drone (shared with Patton Township pending policy and legal/insurance review) (\$2,600), new Speed Alert RADAR message sign (\$4,795), and an Alternative Light Source for forensic analysis (\$2,905).

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
410.760 Capital Equipment- Police Vehicle Equipment	\$0	\$0	\$63,397	\$0

This account summarizes the capital vehicle replacement fund requests by the Police department. This fund is setup to replace aging vehicle equipment and install new technology. Annually, \$10,000 is transferred from the capital reserve account to the equipment sinking fund for future acquisitions. No equipment purchases are budgeted for 2017.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
414.750 Capital Equipment- Planning	\$26,193	\$100,000	\$22,500	\$25,000

This account summarizes the capital requests by the Planning department. For 2017, this includes a consultant to rewrite the Terraced Streetscape District (\$25,000).

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
430.750 Capital Equipment- Public Works-New	\$233,834	\$68,500	\$105,000	\$43,600

This account summarizes the capital requests by the Public Works department for new equipment or replacement equipment less than \$25,000. For 2017, the following equipment is budgeted.

Description	Amount
Hydraulic adjustable forks for skid steer	\$4,500
Air Spade	2,600
Replace 2003 Kubota 60" diesel zero turn mower with Wright or equivalent	8,700
Rotary Laser (Tapcon or equivalent)	2,900
Scan Tool for trucks (Snap-On or equivalent)	6,200
Diamond cut saw for asphalt	8,100
Traffic Signal LED replacements	5,300

Pedestrian push button upgrades

5,300

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
430.760 Capital Equipment- Public Works-Replacement	\$181,269	\$347,250	\$254,000	\$206,200

This account summarizes the capital requests by the Public Works department for replacement equipment valued at \$25,000 or more. Annually, between \$300,000 and \$400,000 is transferred from the capital reserve fund to this sinking fund to provide sufficient reserves for these acquisitions. For 2017, requests include replacing the Terrastar with a Ford F550 plow truck (\$87,200), replacing a 2002 Ford F350 with a new Ford F350 and crane (\$67,200) and replacing a 2007 Kubota RTV vehicle with a Toolcat (Bobcat) 5600G or equivalent (\$51,800).

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
439.610 Roads Capital Construction	\$15,018	\$0	\$0	\$138,000

This account represents the capital projects requests for road projects. For 2017, this includes Chesapeake Bay Pollutant Reduction (\$83,000), and Park Hills drainage (\$55,000)

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
452.750 Capital Equipment- Parks	\$613,554	\$256,675	\$105,000	\$622,460

This account summarizes the capital requests for park and recreational facility improvements. For 2017, the following requests and funding strategy is presented. This information is derived from the 2017-2021 CIP and adjusted for current needs.

2017 Park Improvement Funding Strategy				
Description	Cost	Grants	Loans	Net Cash
Meadows Park Improvements	96,100			96,100
Suburban Park Master Plan Update	35,000			35,000
Fairbrook Park Baseball Backstop	6,500			6,500
Fairbrook Park Parking Lot Paving	82,000			82,000
Louis Silvi Baseball Field Improvements	100,000	50,000		50,000
Haymarket Park Playground Improvements	90,000			90,000
Tudek Dog Park Improvements	120,750		100,000	20,750
Drinking Fountain Replacements	10,000			10,000
Playground Safety & Update Program	36,900			36,900
Tudek Park Water Line (from 2019)	45,210			45,210
Total	\$622,460	\$50,000	\$100,000	\$472,460

486 SELF INSURANCE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
486.356 Capital Equipment-IT Self Insurance	\$642	\$6,000	\$2,500	\$6,000

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

CAPITAL IMPROVEMENT PLAN



2017 - 2021 Capital Improvement Plan



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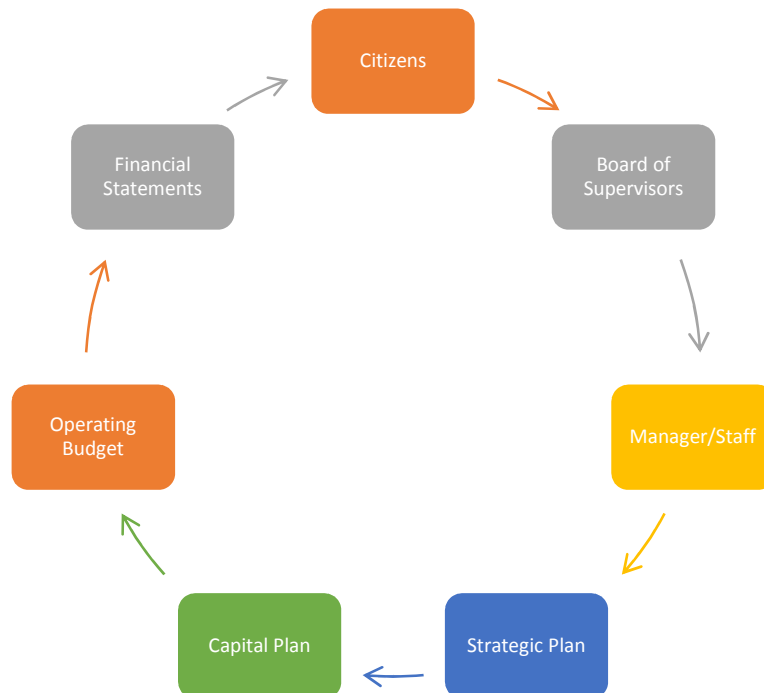
Chapter 1: Introduction

Who should read this document?

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



The financial cycle including the Capital Improvement Plan shown below depicts the various stages of the financial cycle for the township.



Strategic Planning



According to the Balanced Scorecard Institute,

WELCOME TO THE BALANCED SCORECARD INSTITUTE

The Balanced Scorecard Institute (BSI) provides training, certification and consulting services to commercial, government, and non-profit organizations worldwide. BSI helps clients increase focus on strategy and results, improve organizational performance by measuring what matters, align the work people do on a day-to-day basis with strategy, focus on the drivers of future performance, improve communication of the

organization's Vision and Strategy, and prioritize in tough economic times.

Strategic planning is an organizational management activity that is used to set priorities, focus energy and resources, strengthen operations, ensure that employees and other stakeholders are working toward common goals, establish agreement around intended outcomes/results, and assess and adjust the organization's direction in response to a changing environment. It is a disciplined effort that produces fundamental decisions and actions that shape and guide what an organization is, who it serves, what it does, and why it does it, with a focus on the future. Effective strategic planning articulates not only where an organization is going and the actions needed to make progress, but also how it will know if it is successful. Without planning, the township would be spinning in circles with no clear idea of how to serve the public effectively.

The Township's Strategic Plan is updated every three to five years. Given the five-year forecast that the CIP offers, the term of the Strategic Plan fits well with the goals of the Township. Given the rapid changes affecting society as a whole and service delivery demands, attempting to plan beyond five years is difficult at best and subject to substantial changes and risks. The Strategic Plan is an integral part of the CIP and provides important guidance for funding of township goals. Components of the Strategic Plan are incorporated throughout this document.

The strategic plan provides long-term direction defined by the Elected Officials and the CIP interfaces directly with the financial needs originated by the Strategic Plan

How does the Strategic Plan guide the preparation of the CIP?

Ultimately, the CIP is used to focus funding towards the goals of the Strategic Plan. Without this close relationship between the strategic plan and the CIP, it is highly likely that taxpayer resources may be used for short-term needs rather than in conjunction with a long-term strategy.

The Strategic Plan hierarchy elements tie to the CIP in several ways.

-) **Goals** are statements of vision identified by staff and elected officials as desirable outcomes for the Township to reach.
-) **Objectives** are measurable, definable achievements that must be attained prior to accomplishing or advancing a goal.
-) **Action Steps** are specific, operable processes that are undertaken to achieve an objective. While goals are not necessarily attainable, objectives and action steps inherently are. The purpose of this Strategic Plan is to define these elements in an attempt to marry *vision* and *action* with the ultimate goal of improving the quality of life for those who live, work, study and visit Ferguson Township

What is Capital Planning and how does it differ from Strategic Planning?

Simply put, capital planning is a component of the budgeting process. Capital items are generally considered to be one-time long term investments (rather than ongoing expenses) in equipment or fixed assets that are costly. Such assets improve productivity, reduce operating costs, or improve service delivery. Typically, there is an expected return on the investment for it to make financial sense.

Whereas the Strategic Plan identifies the desired future outcomes of the Township goals and the objectives, the Capital Plan puts financial resources to those objectives in order to fulfill those goals. While some outcomes are purely non-financial, the vast majority of outcomes require investment in order to see them to completion. Capital Planning attempts to focus financial resources to specific outcomes. This is the basis of the Capital Improvement Plan (CIP). This plan is updated annually in order to maintain its relevance and to prevent it from getting stale.

What is the Capital Improvement Plan (CIP)?

The CIP is a five-year plan forecasting the financial requirements in order to fulfill capital needs of the township. In order to provide an accurate forecast of the township in its entirety, operational costs are included as part of the summary sections. These are not detailed like the capital components are however.

The township CIP also includes projected staffing changes since personnel costs make up over 45% of the General Fund budget and have a long-term impact on the finances of the township.

Defining what is to be included in the CIP is critical to narrowing down the amount of items to be considered during the creation and reviews of the plan. ***The township has defined a capital asset as one with an initial cost exceeding \$2,500 each and will have a life span of longer than one year.***

Why do we need a Capital Improvement Plan?

Governments are tasked with providing services to the public in a cost efficient manner. Because public funds are used, some measure of accountability of taxpayer funds is required. The CIP serves as a means to accomplish this goal by advance planning for the construction

and development of the township's infrastructure asset base. The Administrative Code requires the preparation of the Capital Improvement Plan on an annual basis. In 1991, the Township Board of Supervisors adopted the first modern Capital Improvement Program Budget.

How does the Township Mission, Vision and Values guide the preparation of the CIP?

2016 Ferguson Township Board of Supervisors



Chairman
Steve Miller
Supervisor-at-Large



Vice Chairman
Peter Buckland
Ward I



Laura Dininni
Ward II



Janet Whitaker
Supervisor-at-Large



Rita Graef
Ward III

The staff of Ferguson Township is guided in its decision-making by several documents, some of which have been outlined in detail here. The township's ordinances, resolutions, budgets, comprehensive plan, and the CIP are all examples of guiding documents that staff utilize on a daily basis to help allocate

resources, capital and otherwise, to provide effective services. However, with all of these supporting documents several questions remain.

How do we know our actions today are leading towards where residents want the township to be in the coming years? How can we be sure that our resource allocation is advancing the township's mission and vision? How are the decisions we make on a staff level related to the goals of our elected officials?

The Mission and Vision Statements help guide staff in determining the direction of the township operations. The Mission Statement defines the general purpose of the township. The Vision Statement defines the general philosophy of the township. The Values guide staff in appropriate behavior as township employees. Together, the Mission, Vision and Values determine what is important to the township and how staff should allocate time and resources.

Our Mission

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

Our Vision

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

The Township is considered a 'Best Place to Live' due to the high quality of life created in part through a sense of place achieved through the development of a

vital town center, a strong diversified community, an effective transportation system, a rural/small town atmosphere and the location and availability of open space. The Township will continue to preserve environmentally sensitive areas.

We Value...

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

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

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

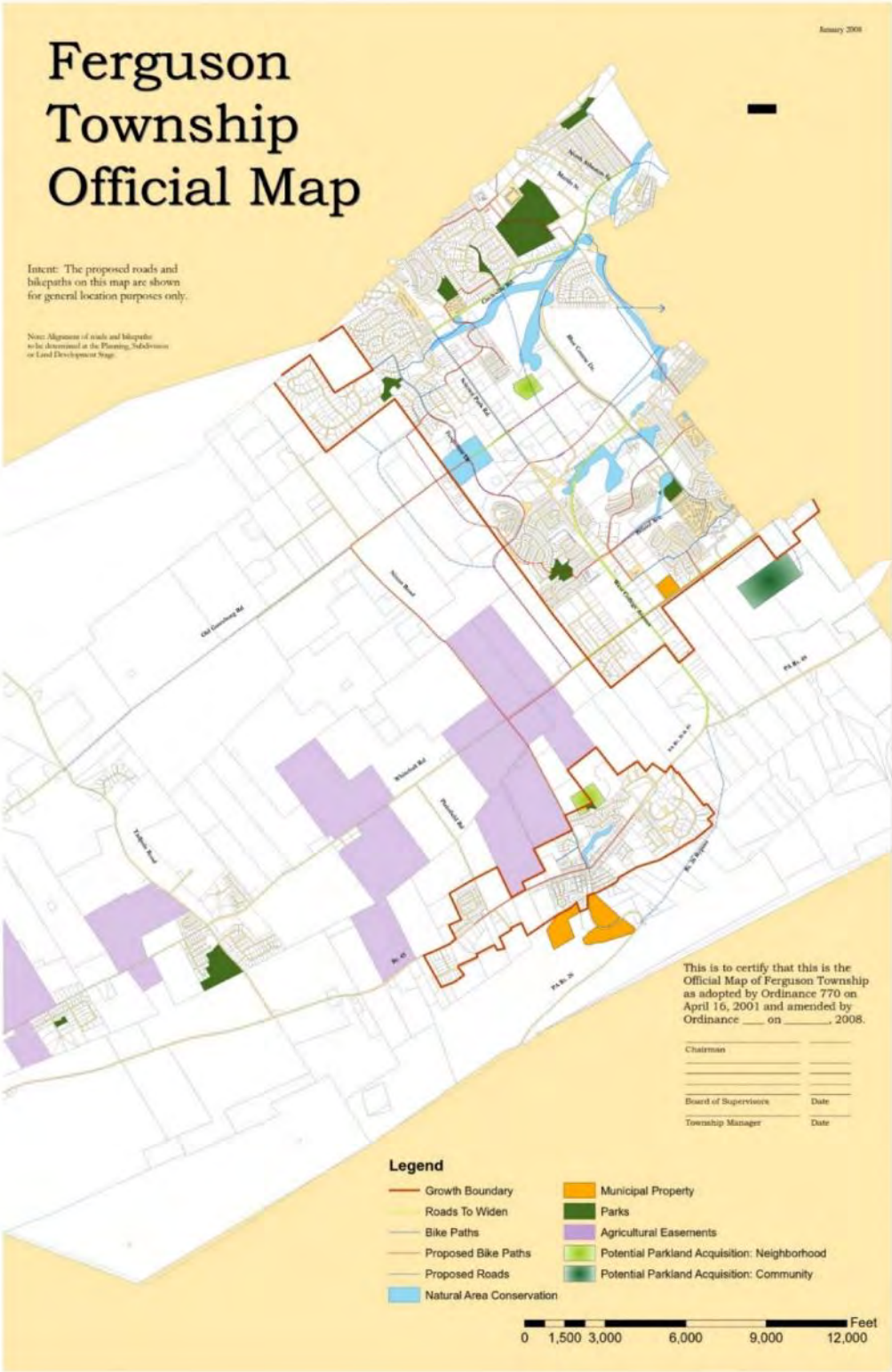
A well-maintained and safe environment. Every resident and guest deserves to live, work, study, and recreate in a high quality environment. Therefore, it is our responsibility to properly maintain and provide for the safety of our community's neighborhoods, streets, parks and common areas.

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

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

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

Official Township Map



Chapter 2: Summary

Plan Summary

This section provides an overview of fund balances, revenues and expenditures for all funds except pension funds. The overview breaks out capital expenditures from operations. Operational costs are included in this section in an effort to project the effects on fund balances over the term of the plan. This is important because without sufficient financial resources and fund balances, the plan would not be feasible.

For the five years ending in 2021, the Township proposes spending **\$92.7 million** for all governmental funds. This does not include pension trust funds nor the Tom Tudek Memorial Trust Fund (even though the township provides funding for park projects).

Please be aware that for budgeting purposes, amounts are estimated and rounded to the nearest \$100 in most cases. It is not possible to obtain exact amounts over 12 months in advance. Vendor pricing is generally only valid for 60 or 90 days. Beyond that, amounts are only estimates of expected pricing.

Demographics

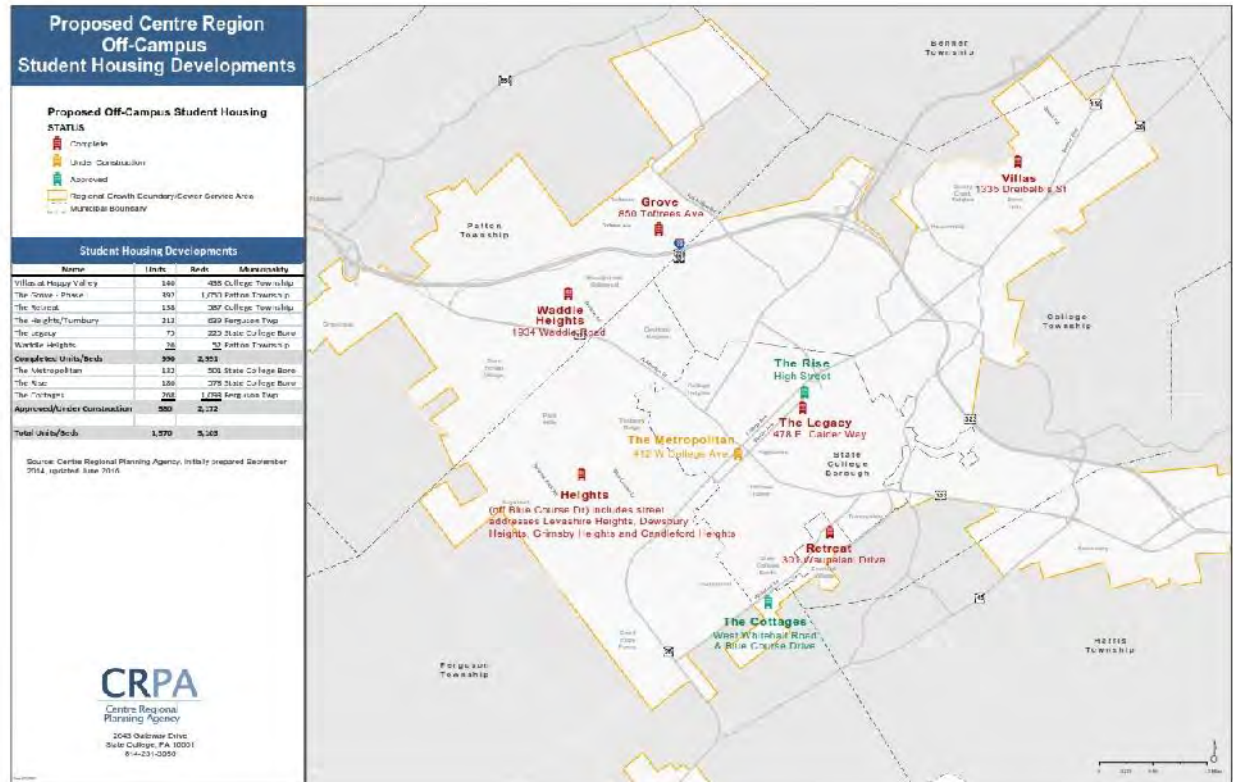


The township encompasses an area of approximately 50 square miles and is home to nearly 19,000 residents. Several high-tech industries have found a home in Ferguson Township over the years including AccuWeather, Minitab, Sound Technology, Videon, and Avail Technologies. The township is also home to major research facilities of The Pennsylvania State University, one of the nation's premier agricultural and engineering institutions. The demographics have a large impact on the tax revenues collected and the cost of operations. Without a growing community,

township revenues would flatten while operating costs would continue to increase leading to a strain on township resources. By smartly managing growth, the township will continue to operate soundly for many years to come. By using population data for various revenue and expenditure calculations, it is possible to remove the changes in population from those calculations, providing more relevant information than would otherwise be available.

With the construction of several housing developments ongoing in the township, including student housing, the population will continue to increase at a manageable pace, for at least the end of the decade. There have been many debates over the cost of growth and how it affects costs of services.

According to the Centre Region Planning Agency, the region is witnessing a student housing boom. Several projects on the radar are in construction currently or are expected to be constructed during the term of the CIP.



Since tax revenues are driven by population and age, identifying the demographics and trends provides important data for revenue projections. The following tables depict the township population estimates and age groups.

Population Estimates	2017	2018	2019	2020	2021
Based on Centre Regional Planning Agency Data	18,847	19,035	19,225	19,417	19,611

The demographic breakdown, according to American Community Survey estimates for 2014, the population breakdown by age is represented by the following table. According to the data, 67.8% of the township population is of working age.

DEMOGRAPHIC TABLE

Age/Sex %	Less than 5	5-17	18-59	60-64	65+
Male	2.1%	6.3%	33.7%	2.3%	5.6%
Female	2.9%	7.7%	29.1%	2.7%	7.6%
Total	5.0%	14.0%	62.8%	5.0%	13.2%

Versions of this table are available for the following years:

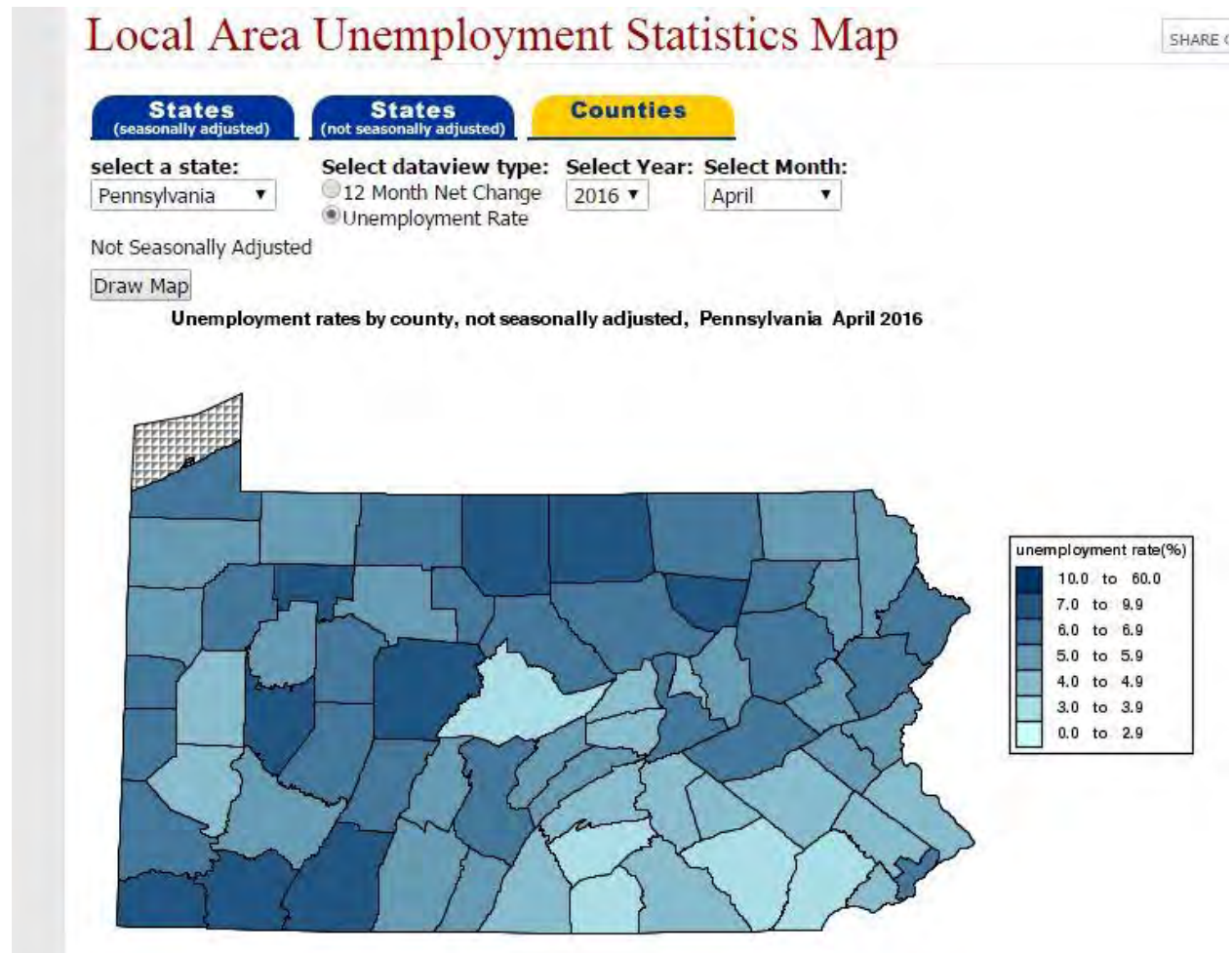
2014 ▶
2013
2012
2011
2010
2009

Subject	Ferguson township, Centre County, Pennsylvania					
	Total		Male		Female	
	Estimate	Margin of Error	Estimate	Margin of Error	Estimate	Margin of Error
Total population	17,962	+/-42	9,067	+/-567	8,895	+/-569
AGE						
Under 5 years	4.9%	+/-1.1	4.1%	+/-1.6	5.7%	+/-1.5
5 to 9 years	6.3%	+/-1.3	6.4%	+/-1.9	6.2%	+/-2.4
10 to 14 years	4.7%	+/-1.0	3.8%	+/-1.2	5.5%	+/-1.7
15 to 19 years	5.8%	+/-1.4	5.8%	+/-2.1	5.9%	+/-1.7
20 to 24 years	12.6%	+/-2.6	14.9%	+/-4.0	10.2%	+/-3.7
25 to 29 years	9.3%	+/-1.5	9.2%	+/-2.0	9.5%	+/-2.4
30 to 34 years	6.4%	+/-1.2	7.4%	+/-1.8	5.4%	+/-1.4
35 to 39 years	5.5%	+/-1.4	6.3%	+/-2.0	4.6%	+/-1.5
40 to 44 years	7.4%	+/-1.4	6.5%	+/-1.8	8.2%	+/-1.7
45 to 49 years	6.1%	+/-1.2	6.5%	+/-1.7	5.7%	+/-1.5
50 to 54 years	7.2%	+/-1.6	7.8%	+/-2.3	6.6%	+/-1.8
55 to 59 years	5.8%	+/-1.4	5.7%	+/-1.5	5.9%	+/-1.8
60 to 64 years	5.0%	+/-1.2	4.6%	+/-1.7	5.4%	+/-1.5
65 to 69 years	3.9%	+/-1.0	3.3%	+/-1.2	4.6%	+/-1.3
70 to 74 years	2.9%	+/-0.8	2.2%	+/-1.1	3.7%	+/-1.1
75 to 79 years	3.1%	+/-0.8	3.4%	+/-1.2	2.8%	+/-1.1
80 to 84 years	1.8%	+/-0.7	1.5%	+/-0.8	2.2%	+/-0.9
85 years and over	1.3%	+/-0.6	0.8%	+/-0.4	1.8%	+/-1.2
SELECTED AGE CATEGORIES						
5 to 14 years	10.9%	+/-1.5	10.2%	+/-2.1	11.7%	+/-2.8
15 to 17 years	3.0%	+/-0.7	2.3%	+/-1.0	3.6%	+/-1.2
18 to 24 years	15.4%	+/-2.5	18.3%	+/-4.0	12.5%	+/-4.1
15 to 44 years	47.0%	+/-2.4	50.0%	+/-3.2	43.9%	+/-3.5
16 years and over	83.3%	+/-1.4	85.0%	+/-1.8	81.5%	+/-2.9
18 years and over	81.2%	+/-1.3	83.4%	+/-2.0	79.0%	+/-3.0
60 years and over	18.1%	+/-1.7	15.7%	+/-2.5	20.5%	+/-2.2
62 years and over	15.9%	+/-1.6	13.4%	+/-2.2	18.4%	+/-2.0
65 years and over	13.1%	+/-1.2	11.1%	+/-1.8	15.1%	+/-1.6
75 years and over	6.2%	+/-0.9	5.7%	+/-1.3	6.8%	+/-1.3
SUMMARY INDICATORS						
Median age (years)	35.0	+/-1.7	33.6	+/-3.1	36.2	+/-4.0
Sex ratio (males per 100 females)	101.9	+/-13.0	(X)	(X)	(X)	(X)
Age dependency ratio	46.8	+/-3.9	(X)	(X)	(X)	(X)
Old-age dependency ratio	19.2	+/-2.1	(X)	(X)	(X)	(X)
Child dependency ratio	27.6	+/-2.5	(X)	(X)	(X)	(X)
PERCENT IMPUTED						
Sex	0.2%	(X)	(X)	(X)	(X)	(X)
Age	2.3%	(X)	(X)	(X)	(X)	(X)

Source: U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates

Employment Data

Following is a current map, from the Bureau of Labor Statistics, as of April 2016 related to PA county unemployment. As you can see that Centre County has extremely low unemployment rates. It has been historically accurate that employment in the county has exceeded most of the country unrelated to national economics



Fund Groups Defined

Governments use Fund Accounting, which is different from for-profit accounting in several ways. Most importantly, governments are accountable to the taxpayers and have public service goals rather than the profit motive. With this in mind, governments, including the township, create funds to separate assets for specific purposes. This improves accountability and removes risk that funds are not comingled with other general funds. To simplify the reporting, funds are classified into Fund Groups, which summarize the individual funds by type. These are described below:

The General Fund is the main operating fund of the township. The majority of revenues are deposited into this fund and the majority of expenditures are made out of this fund. This includes interfund transfers to other funds, making up a large portion of revenue in those particular funds.

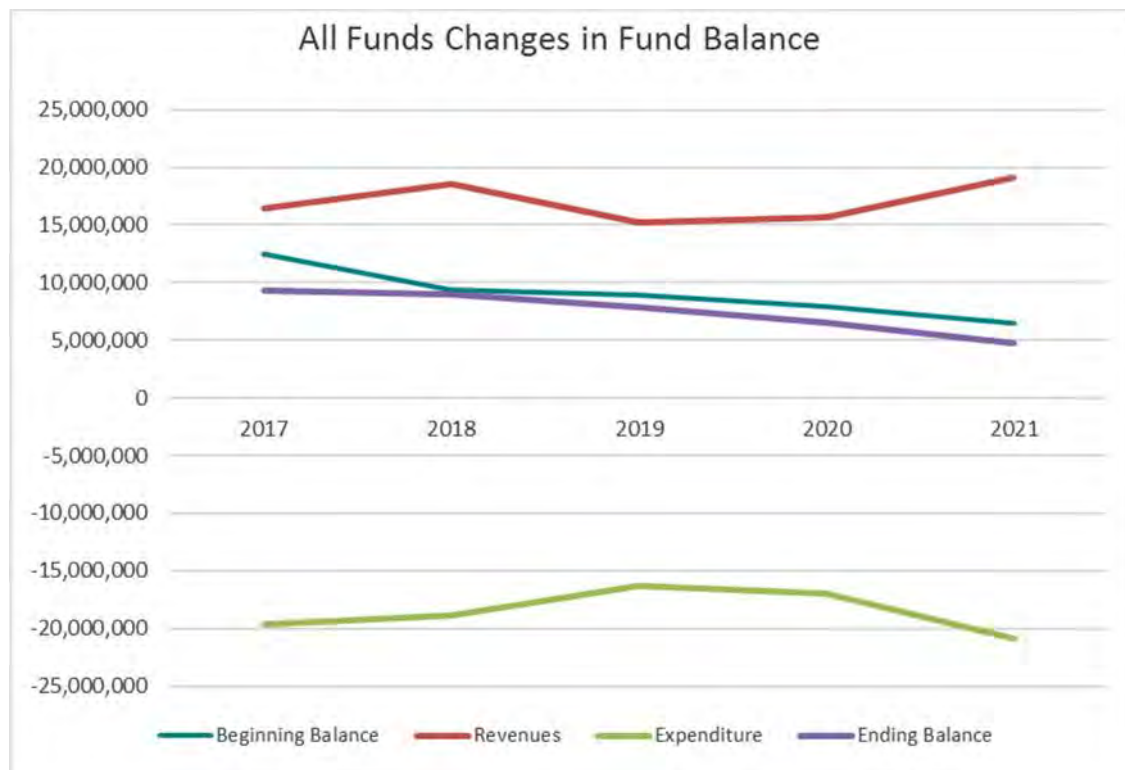
The General Obligation Fund is the payer fund of the debt service for the township. This includes any direct bond or loan payments. Indirect payments, such as the COG park and pools debt are not included in the General Obligation Fund. These payments are made out of the General Fund and the Regional Capital Recreation Projects Fund.

The Capital Projects Funds are reserved for projects restricted for specific purposes. Some funds have external restrictions (restrictions by outside parties), such as the Pine Grove Mills Street Light Fund and the Piney Ridge Fund, while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund and the Transportation Improvement Fund

The Special Revenue Funds are those funds that have a special assessment to obtain revenue rather than taxes. The township adds a separate real estate assessment for street lighting and fire hydrants, while the state administers a fuel tax to help local governments maintain their roads. This requires a separate Liquid Fuels Fund.

Fund Balances

Over the years, the township has maintained sound fund balances for operations and present and future capital expenditures. Oftentimes the township uses cash reserves to purchase equipment and long-term investments rather than using debt. This conservative style has reduced financial risk considerably and has helped the township through economic downturns that has severely hurt other governmental organizations.



All Funds	2017	2018	2019	2020	2021
Beginning Balance	12,525,208	9,329,240	8,936,737	7,899,260	6,522,044
Revenues	16,422,730	18,532,073	15,244,177	15,638,795	19,077,671
Expenditure	-19,618,698	-18,924,576	-16,281,654	-17,016,010	-20,899,862
Ending Balance	9,329,240	8,936,737	7,899,260	6,522,044	4,699,854
Fund Balance % of Expenditures	48%	47%	49%	40%	22%

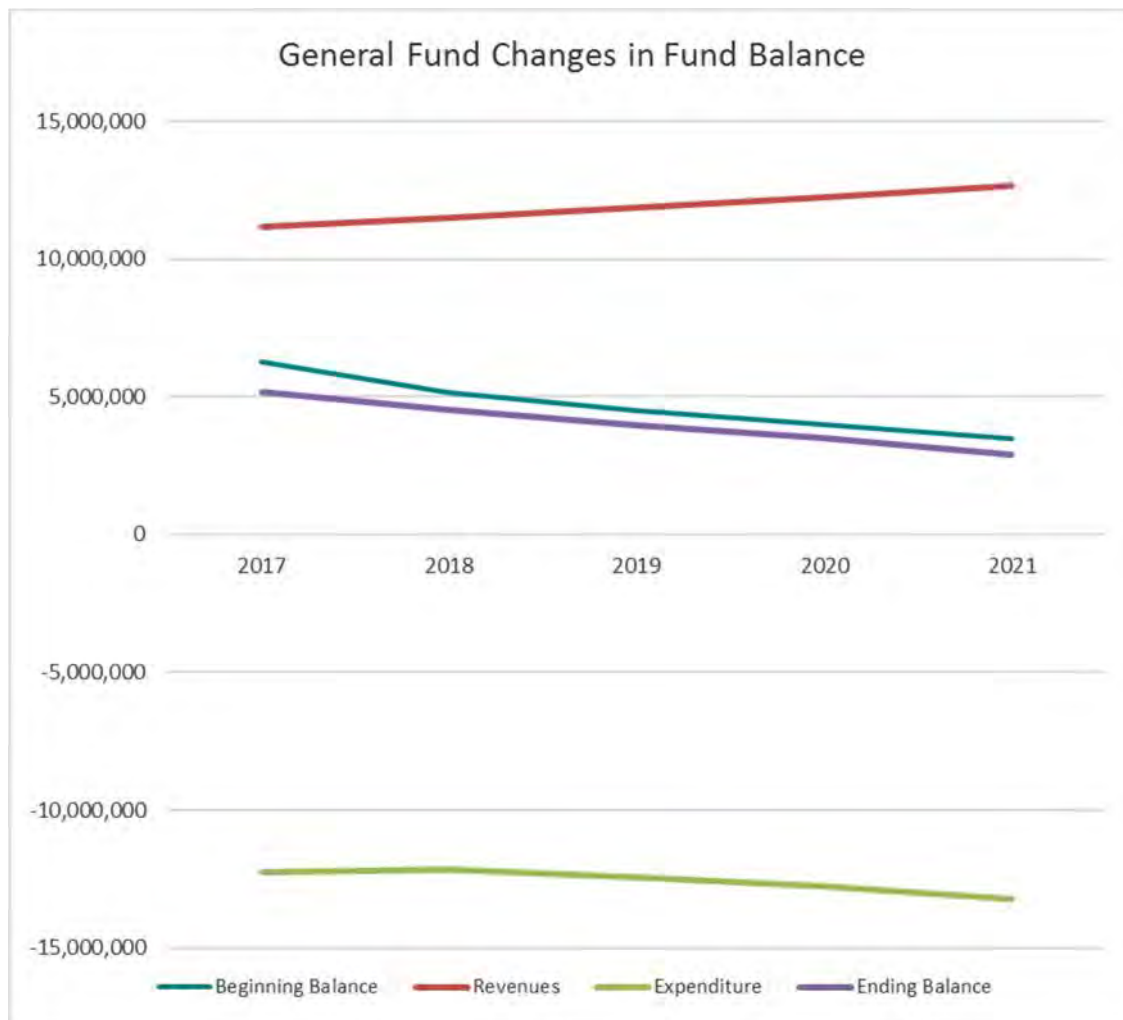
Sinking Funds

The township uses “sinking funds” to accumulate money for various specific needs.

According to the Financial Dictionary, a sinking fund is defined as a fund or account into which a person or company deposits money on a regular basis in order to repay some debt or other liability that will come due in the future. For example, if one has a loan with a balloon maturity of seven years, one may put money into a sinking fund for seven years in order to be ready to pay off the principal when it comes due. Some bonds have sinking fund provisions, requiring the issuer to put money aside to repay bondholders at maturity.

The township puts money in the sinking funds to replace equipment. Such items include the Building Equipment Replacement Fund, the Public Works Equipment Replacement Fund, the Police Vehicle Equipment Fund, the Executive Recruitment Sinking Fund

General Fund



General Fund	2017	2018	2019	2020	2021
Beginning Balance	6,274,691	5,162,505	4,509,109	3,971,470	3,485,148
Revenues	11,161,778	11,518,471	11,884,082	12,258,833	12,642,953
Expenditure	-12,273,964	-12,171,867	-12,421,721	-12,745,155	-13,241,973
Ending Balance	5,162,505	4,509,109	3,971,470	3,485,148	2,886,127
Fund Balance % of Expenditures	42%	37%	32%	28%	22%

Capital Projects Funds

Piney Ridge Fund	2017	2018	2019	2020	2021
Beginning Balance	741	741	741	741	741
Revenues	0	0	0	0	0
Expenditure	0	0	0	0	0
Ending Balance	741	741	741	741	741
Ag Preservation Fund	2017	2018	2019	2020	2021
Beginning Balance	55,791	41,780	58,269	45,261	62,760
Revenues	15,989	16,489	16,992	17,499	17,499
Expenditure	-30,000	0	-30,000	0	0
Ending Balance	41,780	58,269	45,261	62,760	80,258
Capital Reserve Fund	2017	2018	2019	2020	2021
Beginning Balance	1,208,006	612,283	542,694	558,703	183,756
Revenues	1,619,308	3,885,685	809,600	809,600	3,844,600
Expenditure	-2,215,031	-3,955,274	-793,591	-1,184,547	-3,999,839
Ending Balance	612,283	542,694	558,703	183,756	28,517
Reg Cap Rec Projects Fund	2017	2018	2019	2020	2021
Beginning Balance	1,046,858	905,658	760,132	610,150	455,579
Revenues	3,000	3,000	3,000	3,000	3,000
Expenditure	-144,200	-148,526	-152,982	-157,571	-162,298
Ending Balance	905,658	760,132	610,150	455,579	296,281
Transportation Imp Fund	2017	2018	2019	2020	2021
Beginning Balance	3,507,842	2,105,492	2,523,906	2,156,321	1,785,688
Revenues	2,044,730	1,858,313	1,272,415	1,285,744	1,299,407
Expenditure	-3,447,079	-1,439,900	-1,640,000	-1,656,377	-2,201,000
Ending Balance	2,105,492	2,523,906	2,156,321	1,785,688	884,094
PGM Streetlight Fund	2017	2018	2019	2020	2021
Beginning Balance	21,516	21,704	21,892	22,082	22,273
Revenues	188	189	190	190	191
Expenditure	0	0	0	0	0
Ending Balance	21,704	21,892	22,082	22,273	22,464
Park Improvement Fund	2017	2018	2019	2020	2021
Beginning Balance	92,267	92,806	93,345	93,884	94,423
Revenues	539	539	539	539	539
Expenditure	0	0	0	0	0
Ending Balance	92,806	93,345	93,884	94,423	94,962

Special Revenue Funds

Streetlight Fund	2017	2018	2019	2020	2021
Beginning Balance	32	978	1,471	1,500	1,529
Revenues	16,000	16,000	16,000	16,000	16,000
Expenditure	-15,054	-15,506	-15,971	-15,971	-16,450
Ending Balance	978	1,471	1,500	1,529	1,078
Hydrant Fund	2017	2018	2019	2020	2021
Beginning Balance	-1,088	1,156	2,849	3,967	5,400
Revenues	30,888	31,196	31,507	31,822	32,139
Expenditure	-28,644	-29,504	-30,389	-30,389	-31,300
Ending Balance	1,156	2,849	3,967	5,400	6,239
Liquid Fuels Fund	2017	2018	2019	2020	2021
Beginning Balance	317,249	382,835	421,026	433,877	423,446
Revenues	605,586	611,191	616,851	622,569	628,343
Expenditure	-540,000	-573,000	-604,000	-633,000	-654,000
Ending Balance	382,835	421,026	433,877	423,446	397,789

General Obligation Fund

General Obligation Fund	2017	2018	2019	2020	2021
Beginning Balance	1,303	1,303	1,303	1,303	1,303
Revenues	924,725	591,000	593,000	593,000	827,000
Expenditure	-924,725	-591,000	-593,000	-593,000	-827,000
Ending Balance	1,303	1,303	1,303	1,303	1,303

Chapter 3: Revenue Details

Revenue Projections

Township revenues are made up of tax collections, payments in-lieu of taxes, grant receipts, loan proceeds, permitting and license fees, fines, departmental earnings, interest and other miscellaneous receipts. Overall, the revenue changes are a combination these items and are represented in the table below

The Liquid Fuels fund includes a 1% annual increase in revenue growth. The Hydrant and Street Light Funds revenues are adjusted in accordance with expenditures to maintain a positive fund balance, taking into consideration the expenditures out of those funds.

Fund Group	2017	2018	2019	2020	2021
General Fund	11,161,778	11,518,471	11,884,082	12,258,833	12,642,953
Capital Projects Funds	3,683,753	5,764,215	2,102,736	2,116,571	5,165,236
Special Revenue Funds	652,474	658,387	664,359	670,390	676,482
General Obligation Fund	924,725	591,000	593,000	593,000	827,000
Total	16,422,730	18,532,073	15,244,177	15,638,795	19,311,671
Group change %	12.6%	12.8%	-17.7%	2.6%	23.5%
General Fund change %	3.2%	3.2%	3.2%	3.2%	3.1%
Capital Projects Funds	2017	2018	2019	2020	2021
Piney Ridge	0	0	0	0	0
Ag Preservation	15,989	16,489	16,992	17,499	17,499
Capital Reserve	1,619,308	3,885,685	809,600	809,600	3,844,600
Regional Capital Rec Projects	3,000	3,000	3,000	3,000	3,000
Transportation Improvement	2,044,730	1,858,313	1,272,415	1,285,744	1,299,407
Pine Grove Mills Street Lights	188	189	190	190	191
Park Improvement	539	539	539	539	539
Total	3,683,753	5,764,215	2,102,736	2,116,571	5,165,236
Special Revenue Funds	2017	2018	2019	2020	2021
Street Light	16,000	16,000	16,000	16,000	16,000
Hydrant	30,888	31,196	31,507	31,822	32,139
Liquid Fuels	605,586	611,191	616,851	622,569	628,343
Total	652,474	658,387	664,359	670,390	676,482

Tax Revenue Projections

The tax revenues make up some 65% of the total township revenue on average, depending on loan proceeds.

The General Fund revenue projections include annual increases based on type of revenue source. Each source has a different projected increase. Earned income taxes are projected to increase at 3.0%, Real Estate taxes and Local Services taxes at 2.0% and Transfer taxes with no projected increases.

Tax Revenue	2017	2018	2019	2020	2021
Real Estate Taxes	1,425,133	1,453,635	1,482,708	1,512,362	1,542,610
Earned Income Taxes	6,686,703	6,887,304	7,093,924	7,306,741	7,525,944
Transfer Taxes	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Local Services Taxes	316,200	322,524	328,974	335,554	342,265
Total	9,628,036	9,863,464	10,105,606	10,354,658	10,610,818
Average EIT per Resident	354.79	361.82	368.99	376.31	383.76
Percentage of Total Revenue	58.6%	53.2%	66.3%	66.2%	54.9%

General Fund Transfers

Funding for many of the capital funds is derived from a transfer from the General Fund. These transfers, whether mandated or not, have a direct impact on the General Fund balances and the associated capital funds. The following table details the projected transfers during the term of the CIP.

General Fund Transfers Out	2017	2018	2019	2020	2021
TIF	1,246,730	1,259,413	1,272,415	1,285,744	1,299,407
Capital Reserve	800,000	800,000	800,000	800,000	800,000
Ag Preservation	15,000	15,000	15,000	15,000	15,000
General Obligation Fund	924,725	591,000	593,000	593,000	827,000
Total	2,986,455	2,665,413	2,680,415	2,693,744	2,941,407

Tax Considerations

The Township has used a fiscally conservative approach to budgeting. Increases in tax rates have not occurred on any frequent basis relying on annual revenue increases from a growing tax base. At this time, there is no projected tax increase included in the CIP. The local economic conditions are very positive and have led to increased Earned Income Tax revenues and increased Transfer Tax revenues. In addition, the township has aggressively pursued grant funding. Grant revenue has been very beneficial to the township finances. Combined with fiscal restraint, the township maintains healthy financial footing.

Grant Revenue Projections

Grant revenue assists the township in many ways. It is one way to provide additional revenue for projects without raising taxes or cutting expenditures elsewhere. Many federal grants are administered by the state and doled out to local governments in accordance with federal mandates. One such grant is the DUI grant that police receive to offset the costs of checkpoints and DUI enforcement.

The state provides special funding from its tax collections, such as the liquid fuels grants or DCNR recycling grants. Additionally, the state provides funding for parks and open space and to preserve farmland from development.

The township works hard to take advantage of grant money available as a way to provide additional benefits to the residents without raising local taxes to pay for them. However, many of these grants are competitive and cannot be relied upon as guaranteed revenue sources each year.

Other contributions include loan proceeds, developer payments for the Regional Capital Recreation Projects and several Right of Way agreements.

West College Avenue Streetscape Grant Application Initiative

In 2017, \$2 million is included in the budget as the Township's share of the cost to install streetscape improvements along West College Avenue from Corl Street to Buckout Street at the Township/Borough line. Staff submitted a grant application totaling approximately \$1,387,000 including design, construction, utility impacts, easement acquisition, construction, and inspection of 8 foot wide concrete sidewalks on both sides of West College Avenue, street light conduit, repairs and replacement of affected concrete curb, and related construction.

The 2017–2021 Capital Improvement Plan anticipates one grant for Planning & Zoning initiatives. Pennsylvania Act 89 (transportation bill) providing financial support to transportation projects that focused on job creation, multimodal transportation, environmental sustainability, and more established the PennDOT Multimodal Transportation Fund in 2014. If successful, funding from this program will be used to complete streetscape improvements along the West College Avenue corridor in the Terraced Streetscape District.

This will supplement the 2014 PennDOT Transportation Alternatives Program grant that was awarded and used to install sidewalks and supporting infrastructure in the district. An application for the grant was submitted in the fall of 2015 and award announcements are expected in the summer of 2016.

Other Grant Funding Efforts

As allowed by the funding agency, either annually, bi-annually, or as announced, staff seeks out and applies for grant funding from various agencies.

County Liquid Fuels Grant: Every other year public works staff apply for a County Liquid Fuels Grant, typically around \$30,000 to assist with a capital paving project. In 2015, the Township received \$30,000 in county liquid fuels funds to assist with the cost of paving Circleville Road.

Automated Red Light Enforcement Grant: For the current CIP, subject to installation of new hardware and software through an ARLE grant, traffic signal performance will be optimized on a more frequent basis than in the past, annually or more frequently.

TreeVitalize Grant: In 2014, public works staff applied for and was awarded a grant for \$20,000 to replace street trees infected with the emerald ash borer. Staff will continue to apply for such grants as new grant rounds are announced. Without volunteer participation in the tree planting plan, the Township is not eligible to apply for these tree planting grants.

Green Light Go Grant: In 2016, the public works staff received approval for a \$176,085 (50%) grant to assist in funding the cost to complete traffic signal improvements and ADA compliant accessibility for the intersection of West College Avenue and Corl Street. Payment is expected in 2017.

Recycling Grant Act 101 Section 902 Recycling Program Grant: This program administered by PADEP provides funding to municipalities for recycling equipment. In 2013, public works staff requested funding in the amount of \$206,000 (90% of the total cost) for 4 leaf boxes and 1 brush collection truck with grapppler. PADEP announced the award of this grant in 2014. The grapppler truck was purchased and put into service in 2015. Staff has since applied for and received a grant award for 2 brush boxes, 1 brush chipper, and refurbishment of 1 leaf vacuum truck.

GRANT TABLE								
Grant/Contributions Detail	Fund	Type	2017	2018	2019	2020	2021	TOTAL
CR Codes Rent of Fire Trailer	CR	C	9,600	9,600	9,600	9,600	9,600	48,000
Green Light Go Green grant	CR	C		176,085				176,085
DEP 902 Recycling Grant	CR	G	169,708					169,708
ARLE Grant	TIF	G		598,900				598,900
State Multimodal Transportation Funding	TIF	G	798,000					798,000
DCNR Cecil Irvin Park	CR	G		100,000				100,000
DCNR CNG Conversions	CR	G						0
DCNR Grant for Louis Silvi Field	CR	G	50,000					50,000
Loan Proceeds for new fueling station	CR	L		300,000				300,000
Loan Proceeds for new PW building	CR	L		2,300,000				2,300,000
Loan Proceeds for new fire station	CR	L					2,800,000	2,800,000
Loan Proceeds for Tudek Park	CR	L	350,000					350,000
Blue Course Drive Property	CR	L	240,000					240,000
Suburban Park Improvements	CR	L		200,000				200,000
Haymarket Park Improvements	CR	L					235,000	235,000
Northern ITS Cable Right of Way	GF	C	22,144	22,144	22,144	22,144	22,144	110,720
Suneysis Right of Way	GF	C	4,570	4,570	4,570	4,570	4,570	22,850
Crown Castle Right of Way	GF	C						0
DUI Enforcement	GF	G	43,435	43,435	43,435	43,435	43,435	217,175
Drive Safe Program	GF	G	3,000	3,000	3,000	3,000	3,000	15,000
Buckle Up Program	GF	G	4,500	4,500	4,500	4,500	4,500	22,500
Ballistic Vest Reimbursement	GF	G						0
County Liquid Fuels	GF	G						0
Liquid Fuels	LF	G	560,466	566,071	571,731	577,449	583,223	2,858,940
Liquid Fuels Turnback	LF	G	45,120	45,120	45,120	45,120	45,120	225,600
College Court fee in-lieu	PI	C						0
Toll Brothers fee in-lieu	RCRP	C						0
Total			2,300,543	4,373,425	704,100	709,818	3,750,592	11,838,478
Grant Summary by Fund	Fund		2017	2018	2019	2020	2021	TOTAL
Capital Reserve Fund	CR		819,308	3,085,685	9,600	9,600	3,044,600	6,968,793
General Fund	GF		77,649	77,649	77,649	77,649	77,649	388,245
Liquid Fuels Fund	LF		605,586	611,191	616,851	622,569	628,343	3,084,540
Park Improvement Fund	PI		0	0	0	0	0	0
Regional Capital Rec Projects	RCRP		0	0	0	0	0	0
Transportation Improvement Fund	TIF		798,000	598,900	0	0	0	1,396,900
Total			2,300,543	4,373,425	704,100	709,818	3,750,592	11,838,478
Grant Summary by Type	Type		2017	2018	2019	2020	2021	TOTAL
Grants	G		1,674,229	1,361,026	667,786	673,504	679,278	5,055,823
Contributions	C		36,314	212,399	36,314	36,314	36,314	357,655
Loans	L		590,000	2,800,000	0	0	3,035,000	6,425,000
Total			2,300,543	4,373,425	704,100	709,818	3,750,592	11,838,478

Net Project Cost Table					
Description	Fund	Cost	Grants	Loans	Net cash
Public works Maintenance Facility	CR	2,341,700		2,300,000	41,700
Fuel Pumps with Canopy	CR	300,000		300,000	0
Fire Station	CR	2,880,000		2,800,000	80,000
Traffic Signal Performance Metrics (ARLE)	TIF	640,000	598,900		41,100
West College Ave Streetscape	TIF	798,000	798,000		0
Corl Street/West College Signal	TIF	359,000	176,085		182,915
Cecil Irvin Park	CR	200,000	100,000		100,000
Louis Silvi Field	CR	100,000	50,000		50,000
PW Equipment	CR	188,564	169,708		18,856
Blue Course Drive Property	CR	240,000		240,000	0
Suburban Park Improvements	CR	200,000		200,000	0
Tudek Park Improvements	CR	386,000		350,000	36,000
Haymarket Park Improvements	CR	235,000		235,000	0
Total		8,868,264	1,892,693	6,425,000	550,571
Percentage of Costs			21.3%	72.4%	6.2%
	SUBTOTAL by FUND				
	CR	7,071,264	319,708	6,425,000	326,556
	TIF	1,797,000	1,572,985	0	224,015
	Total	8,868,264	1,892,693	6,425,000	550,571

Chapter 4: Expenditure Details

Department Capital Requests

Each department request represents individual department forecasted needs for equipment or projects. The scope or the timing of the requests may change as information that is more current is obtained, the technology changes, or the direction of the plan changes. These requests are best estimates of the future costs given available information at the time of the printing.

Expenditure Projections Summary

Fund Group	2017	2018	2019	2020	2021
General Fund	12,273,964	12,171,867	12,421,721	12,745,155	13,241,973
Capital Projects Funds	5,836,310	5,543,700	2,616,573	2,998,495	6,363,137
Special Revenue Funds	583,699	618,010	650,360	679,360	701,751
Debt Service	924,725	591,000	593,000	593,000	827,000
Total	19,618,698	18,924,576	16,281,654	17,016,010	21,133,862

General Fund Detail	2017	2018	2019	2020	2021
Salaries & Benefits	5,629,710	5,798,601	5,972,559	6,151,736	6,336,288
New Staffing & Benefits	18,230	11,367	11,367	79,575	79,575
COG Programs	1,648,000	1,697,440	1,748,363	1,800,814	1,854,839
Vendors	1,989,364	1,999,045	2,009,016	2,019,287	2,029,865
Non Capital Items	2,205	0	0	0	0
Transfers Out	2,986,455	2,665,413	2,680,415	2,693,744	2,941,407
Total	12,273,964	12,171,867	12,421,721	12,745,155	13,241,973

Staffing

Changes in the number of personnel are included in the budget due to the significance of the cost of additional staffing. Not only does base salary have to be considered, but also payroll taxes, health related costs, other insurances and pensions. Only additional positions are specifically mentioned. Current staffing is included in the operational projections. This includes part time staffing as well, since such staffing represents labor requirements to fulfill township service delivery. Overtime is also included in the FTE (full time equivalent) calculations. It is important to be aware that overtime is an indication of additional staffing needs, usually not sufficient to merit an additional position.

Fulltime Equivalents

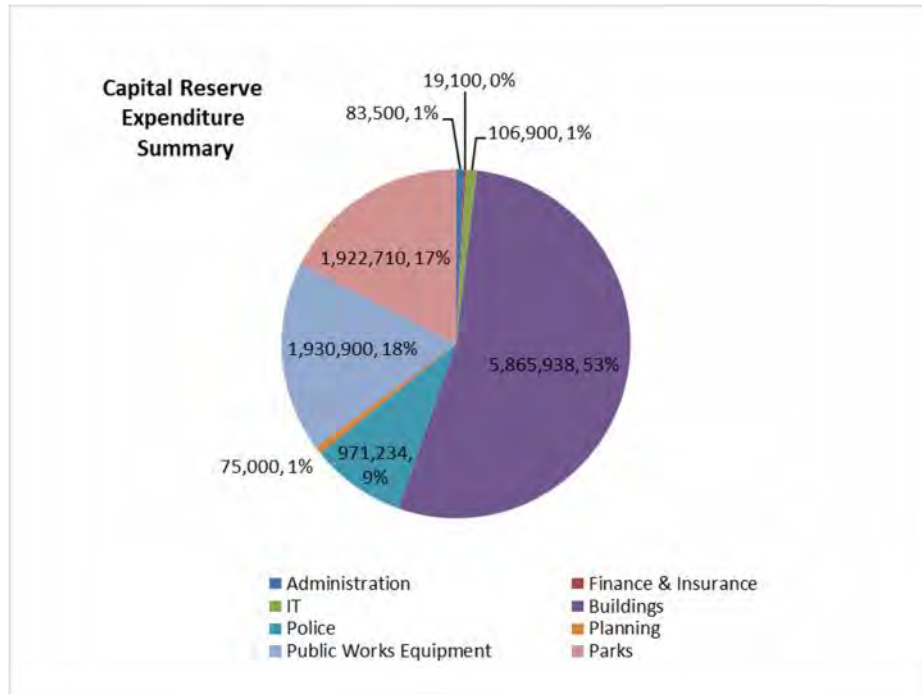
The number of township “Full-time Equivalents”, a measure of employment based on the number of hours paid for all staff helps determine the rate of change in the staffing levels of the township. One FTE is equivalent to 2080 hours worked. The proposed table is included for your reference. The resident per FTE provides information as to the relative size of the township staff for the amount of residents served. It can be used as a benchmark against other municipalities to compare staffing levels and related costs.

FERGUSON TOWNSHIP FULL TIME EQUIVALENTS					
Residents/FTE	2017	2018	2019	2020	2021
Population	18,660	18,847	19,035	19,225	19,611
Elected Officials	7,464	7,539	7,614	7,690	7,844
Administration	4,147	4,188	4,230	3,845	3,922
Finance	5,331	4,712	4,759	4,806	4,903
Buildings & Grounds	12,440	12,565	12,690	12,817	13,074
Engineering	3,393	3,427	3,461	3,495	3,566
Police	748	756	763	771	786
Planning & Zoning	4,147	4,188	4,230	4,272	4,358
Public Works	1,166	1,178	1,190	1,202	1,226
FTEs					
Elected Officials	2.5	2.5	2.5	2.5	2.5
Administration	4.5	4.5	4.5	5.0	5.0
Finance	3.5	4.0	4.0	4.0	4.0
Buildings & Grounds	1.5	1.5	1.5	1.5	1.5
Engineering	5.5	5.5	5.5	5.5	5.5
Police	23.5	23.5	23.5	23.5	23.5
Police OT (from YE)	1.4	1.4	1.4	1.4	1.4
Planning & Zoning	4.5	4.5	4.5	4.5	4.5
Public Works	15.5	15.5	15.5	15.5	15.5
Public Works OT (from YE)	0.5	0.5	0.5	0.5	0.5
Total	62.9	63.4	63.4	63.9	63.9

As mentioned previously, the **Capital Projects Funds** are reserved for projects restricted for specific purposes. Some funds have external restrictions, such as the Pine Grove Mills Street Light Fund and the Piney Ridge Fund, while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund and the Transportation Improvement Fund

Capital Reserve Fund	2017	2018	2019	2020	2021
Administration	52,000	4,000	0	27,500	0
Finance & Insurance	0	7,000	12,100	0	0
IT	55,000	36,900	15,000	0	0
Buildings	493,618	2,513,164	31,078	28,078	2,800,000
Police	181,813	204,610	251,413	179,759	153,639
Planning	25,000	0	0	50,000	0
Public Works Equipment	283,200	451,700	146,500	464,300	585,200
Parks	986,400	495,900	71,500	68,910	300,000
Total	2,077,031	3,713,274	527,591	818,547	3,838,839
Roads	2017	2018	2019	2020	2021
Liquid Fuels	143,000	170,000	186,000	205,000	226,000
Capital Reserve	138,000	242,000	266,000	366,000	161,000
Transportation Improvement	3,447,079	1,439,900	1,640,000	1,656,377	2,201,000
Piney Ridge	0	0	0	0	0
Total	3,728,079	1,851,900	2,092,000	2,227,377	2,588,000

The Capital Reserve fund comprises the equipment capital requests along with occasional projects. This is one of the Capital Projects Funds. Each department puts in requests for equipment in this fund.



The Special Revenue Funds are those funds that have a special assessment to obtain revenue rather than taxes. The township adds a separate assessment for street lighting and fire hydrants, while the state administers a fuel tax to help local governments maintain their roads.

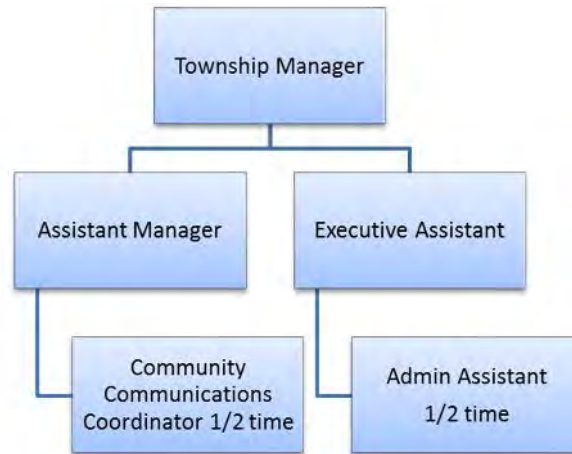
Special Revenue	2017	2018	2019	2020	2021	TOTAL
Street Light	15.054	15.506	15.971	15.971	16.450	78.954
Hydrant	28.644	29.504	30.389	30.389	31.300	150.226
Liquid Fuels	540.000	573.000	604.000	633.000	654.000	3,004.000
Total	583,699	618,010	650,360	679,360	701,751	3,233,179

Departmental Expenditures

ADMINISTRATION DEPARTMENT

The Administration Department proposes to spend **\$83,500 or 0.8%** of the total Capital Reserve fund expenditures during the term of this capital plan.

Organizational Chart



Administration Staffing

The Administration Department has recognized the need to complete some historical scanning of documents to reduce the hard copy storage and improve retrieving time of certain documents. Existing staff does not have sufficient time available to provide a dedicated effort to accomplish this task. The suggested approach is to use an intern or business school graduating student. With the document imaging software changes in 2016 this part-time position was not filled and is being rebudgeted.

The Community Communications Coordinator position began as a part-time position in 2012 and has functioned well. The township's community engagement has expanded during the past 5 years and maintaining the various informational outlets has grown. Moving this position to full-time will allow the township to both maintain its current information outlets but also expand to other outlets and media.

FERGUSON TOWNSHIP						
2017 – 2021 CIP STAFFING						
ADMINISTRATION STAFFING						
PART TIME SCANNING STAFFER						
Direct Costs Estimate	2017	2018	2019	2020	2021	Total
Salary	6,000					6,000
Health/Eye/Dental	0					0
Life/Disability Insurance	0					0
Pension	0					0
Employer Taxes	567					567
Workers Comp	296					296
Total	6,863	0	0	0	0	6,863
PT to FT COMMUNITY COMMUNICATIONS COORDINATOR						
Direct Costs Estimate	2017	2018	2019	2020	2021	Total
Salary				35,963	35,963	71,926
Health/Eye/Dental				24,000	24,000	48,000
Life/Disability Insurance				0	0	0
Pension				3,596	3,596	7,193
Employer Taxes				2,871	2,871	5,742
Workers Comp				1,777	1,777	3,554
Total	0	0	0	68,208	68,208	136,415
GRAND TOTAL	6,863	0	0	68,208	68,208	143,278

Department Activities

The Administration Department provides overall support, guidance and direction for the township governmental and operational responsibilities. Coordinating the various long-range plans with the Capital Improvement Program Budget is a critical function of the Department.

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

Managing the township organization and related services requires foresight to anticipate trends and new technology while meeting the basic service needs of the residents and businesses. Federal and state mandates many times affect the township, requiring the township absorb additional costs while maintaining current staffing levels. At the end of the day, the delivery of services that many residents, businesses and visitors have come to expect must be performed.

2016 Accomplishments

The Administration Department has completed a number of goals through mid-year 2016. With new members of the Board of Supervisors starting their term in 2016, and an early vacancy on the Board, staff coordinated the process to first fill the vacancy and secondly to conduct a Board orientation training session. Department staff completed fundraising and secured in-kind contributions while coordinating the Louis E. Silvi Baseball Complex field lighting project. The Community Communications Coordinator has posted six eNewsletters, published a Spring Newsletter and maintained and kept current the Township's Web Page, Twitter account, and media releases. Staff also published a new resident Welcome Guide. Grant applications for park improvements have been written and submitted to DCNR. A testing exercise has been conducted on the Continuity of Operations Plan with senior staff. Finally, the Township Code of Ordinances have been migrated from the former publisher to General Code.

Strategic Plan Alignment

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

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

- **Action Step 2.1.1:** Manage staff size and equipment inventories as needed to continue to provide street maintenance, brush and leaf collection, and other service demands that increase with more development.

Objective 6.1: Update and maintain hardware and software used by Township staff.

- **Action Step 6.1.3:** Maintain inventory of all computing hardware to allow sufficient time for replacement.

Objective 6.3: Encourage participation from new candidates on the Township's Authorities, Boards, and Commissions.

- **Action Step 6.3.4:** Distribute resident survey and use results to identify gaps in resident engagement.

Objective 9.1: Improve and maintain storm water management practices.

FERGUSON TOWNSHIP		
2016 – 2020 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
ADMINISTRATION		
30.400.401.750		
Description	Year	Amount
Document scanning assistance	2017	see salaries
Community Survey Update	2017	15,000
Meeting Room Protective Equipment	2017	11,000
Replace Administration Vehicle	2017	26,000
Replace Meeting Room Projector	2018	4,000
Replace Administration Vehicle	2020	27,500
Fulltime Community Communications Coordinator	2020	see salaries
New Fire Station Land Purchase	2017	see buildings
New Fire Station	2021	see buildings
Total		83,500
Subtotals by Year	EXPENDITURES	
	2017	52,000
	2018	4,000
	2019	0
	2020	27,500
	2021	0
	Total	83,500

2017	
Community Survey	\$15,000
<p>In 2011, the Township received the results of its first Community Survey in 20+ years. In order to evaluate the impact of changes implemented since the 2011 survey a follow up survey or some other method, such as community focus groups, combined with the survey should be conducted. The township has investigated utilizing Penn State University resources or the ICMA National Citizens Survey, which allows a municipality to benchmark against peer municipal operations of similar size, services provided, and population. This survey would assist with developing an update to the township's Strategic Plan.</p>	
Meeting Room Protective Equipment	\$11,000
<p>Rapid Deployment Shields are being proposed to provide emergency shielding of township representatives conducting public meetings in the main meeting room. As part of the township's training on active shooters safe exiting of the building is the first step. Given the exit points in the main meeting room some protective devices are recommended. Five units are proposed in 2017.</p>	
New Fire Station - Land Purchase	\$80,000

Please note: The cost of the Fire Station is included in the Buildings department. The narrative is provided for your information as an Administration project.

In anticipation of the need for a new fire station to be located in the Township consideration should be given to acquiring land as soon as practical. Early indications are that the ideal location would be somewhere west of West College Avenue but not beyond Plainfield Drive. Anticipated lot size is 2 acres and a subdivision plan would need to be completed.

Administration Vehicle	\$26,000
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It will be time to replace the administration vehicle and transfer the existing vehicle to the fleet.

2018

Replacement of Meeting Room Projector	\$4,000
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The meeting room projector is over ten years old and has reached its useful life.

Acquisition/Lease of Brush and Leaf Composting Property	\$80,000
--	-----------------

Brush and leaf collection has become a major public works activity on a monthly basis. State regulations requiring the collection of brush and leaf yard waste has created a cost center for the township in its annual operating budget. Transportation and recycling of this waste needs to be a major consideration. Leaf and grass waste is being composted by State College Borough under contract with the township. Brush on the other hand is being disposed of in two ways: Loose brush is being transported to the Hawbaker Recycling facility in Patton Township, while chipped brush is being stored for transport by the University Area Joint Authority for its composting with sewage sludge. Acquiring land closer to the brush collection point will reduce transport cost, save manpower time and wear and tear on equipment. UAJA has indicated an interest in partnering on this project. A site off of Old Gatesburg Road has been identified and the property owner has indicated a willingness to sell or lease acreage long-term.

2019

No requests have been made for the current year.

2020

Administration Vehicle	\$27,500
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It will be time to replace the administration vehicle and transfer the existing vehicle to the fleet.

2021

New Fire Station	\$2,800,000
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Please note: The cost of the Fire Station is included in the Buildings department. The narrative is provided for your information as an Administration project.

In the early years of this Capital Improvement Program budget the Centre Region COG Public Safety Committee will likely endorse a study to determine the need for a new fire station in Ferguson Township. The study will determine the ideal site, size and configuration of the station. Based on a two bay station with kitchen, social area, and sleeping quarters it is estimated this facility with cost approximately \$2.8 million.

Executive Recruitment

The township is preparing for the retirement of certain senior staff within the term of the CIP. With this in mind, the Board has created a sinking fund to underwrite the cost of an executive search and related hiring costs.

FERGUSON TOWNSHIP				
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS				
EXECUTIVE SEARCH SINKING FUND				
01.400.401.XXX				
Description	Year	Additions	Deductions	Balance
Beginning Balance				10,000
Annual Sinking Fund Contribution	2016	10,000		20,000
Annual Sinking Fund Contribution	2017	10,000		30,000
Annual Sinking Fund Contribution	2018	10,000		40,000
Annual Sinking Fund Contribution	2019	10,000		50,000
Annual Sinking Fund Contribution	2020	0		50,000
Annual Sinking Fund Contribution	2021	0		50,000
Total		40,000	0	
Subtotals by Year				
		EXPENDITURES		
		2017	0	
		2018	0	
		2019	0	
		2020	0	
		2021	0	
		Total	0	

FINANCE DEPARTMENT

The Finance Department includes the township and school real estate tax collection. The Finance Department requests total **\$19,100** or **0.2%** of the total Capital Reserve fund proposals for this capital plan.

The goals of the Finance Department includes on-going reviews of the township operations with staff to promote waste reduction, efficiency and cost effective operations. This comprises using technology, staff training, trend analysis, cost management techniques, vendor relations, best practices techniques, performance benchmarking and peer group discussions.

Strategic Plan Alignment

The Finance Department objectives relate directly to the following strategic plan goals:

Goal 1.0 Financial Stability

Ferguson Township strives to be financially stable and capable of funding the Township's resource demands for immediate and long-term sustainability.

Goal 2.0 Adequate Staffing

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

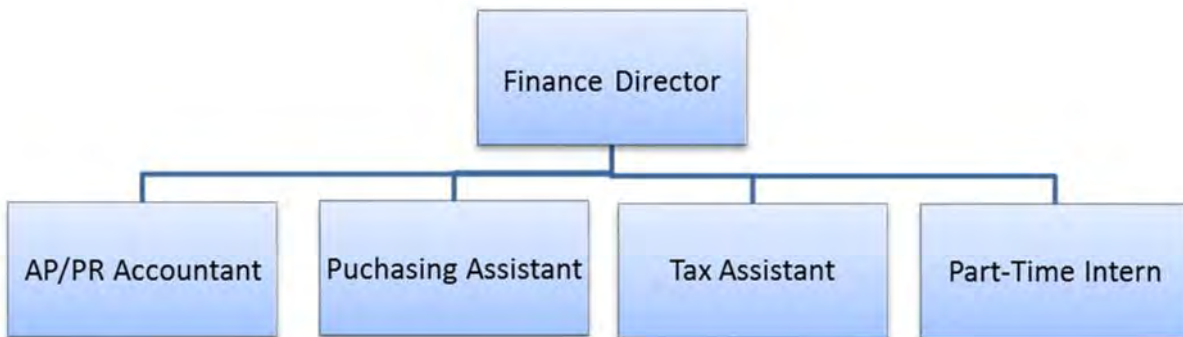
Goal 4.0 Service Delivery

Ensure service delivery in Ferguson Township is sufficient to accommodate growth, addresses new concerns of the community, and is provided at the lowest responsible cost to residents.

Goal 8.0 Regional Programs

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

Organizational Chart



The Finance Department includes the tax collection and debt components of the Township. Activities consist of treasury management, billing and collection of revenues, payroll, accounts payable, debt management, risk management, grant management, fixed assets and inventories.

With the current workload and staffing, the department is requesting a part time employee beginning in 2018. Even with streamlining procedures and expert staff, It is expected that additional help will be needed to maintain current service levels.

FERGUSON TOWNSHIP						
2017 – 2021 CIP STAFFING						
FINANCE STAFFING						
PART TIME ASSISTANT						
Direct Costs Estimate	2017	2018	2019	2020	2021	Total
Salary	10,000	10,000	10,000	10,000	10,000	50,000
Health/Eye/Dental		0	0	0	0	0
Life/Disability Insurance		0	0	0	0	0
Pension		0	0	0	0	0
Employer Taxes	873	873	873	873	873	4,365
Workers Comp	494	494	494	494	494	2,470
Total	11,367	11,367	11,367	11,367	11,367	56,835

Historically, since changes in revenue and expenditures occur over years, rather than months, it is critical to monitor trends in order to adjust for such changes. The Finance Department works with the township staff and other related agencies, the GFOA (Government Finance Officers Association), the Centre Region COG and municipalities to obtain critical information on the health of the township at large. This way, the township can proactively manage the township operations to adjust to these changes.

One way to improve revenues is to obtain grant funding. The administration works closely with local agencies, developers and PA state agencies to locate and secure grant funding where possible. This supplements the tax revenues and reduces the burden on the township taxpayers.

TAX COLLECTION

The RBA cloud-based system is used for real estate tax collection and has been very effective for the township and school collections. This system is used for the township and school real estate tax collections.

FINANCE ITEMS

With nearly three years of experience with Springbrook accounting software, the Finance Department is considering additional capabilities of the software that was purposely delayed to allow staff sufficient training time on the new package.

One such capability is electronic requisition/purchasing/accounts payable workflow. The concept of the electronic workflow is to eliminate paper documents related to requesting and authorizing purchases. Currently, the system is a paper system, where the individual requesting authorization to purchase an item completes a requisition form that is approved via a signature of the department head. Once approved, staff can order the item. The paper requisition is copied and one copy is retained in finance for matching with the invoice. If a formal purchase order is required, the Finance Department prepares one using the accounting system. The township manager approves the purchase via his signature. Once approved, staff can order the item. The purchase order is matched to the invoice. While this paper system has functioned adequately for many years, technology is changing rapidly. Paper and related costs are being eliminated where possible to save money and time.

Springbrook has the capability to allow users to complete a requisition on the system directly and allow department heads and/or the Township Manager to approve the request on the system, as well. The main benefits of electronic requisitions are to reduce the chance of lost paperwork, reduce the amount of paper flow, speed up the process in many cases, and to save storage costs for records. Another benefit is to require staff to enter all the necessary data before the request can be submitted. Currently, it is common that certain data is missing, requiring additional staff time to obtain the missing data.

As the township becomes more advanced in technology, other options become available for consideration. One such item is inventory control. Finance is investigating the cost and benefit

of implementing an inventory system for the Springbrook system. This system would track small items that do not meet the fixed assets threshold in cost. Small tools, automotive parts and supplies, salt, etc. Finance would partner with public works to implement such a project.

ser 2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS FINANCE/TAX		
30.400.402.750		
Description	Year	Amount
AP/PO workflow Springbrook	2018	7,000
Inventory Module Springbrook	2019	12,100
Total		19,100
Subtotals by Year	EXPENDITURES	
	2017	0
	2018	7,000
	2019	12,100
	2020	0
	2021	0
	Total	19,100

DEBT SERVICE



Proposed and current debt service costs total **\$3.29 million** or **3.6%** of the total costs for all funds in this capital plan. Part of the long term planning for capital items must include debt service considerations. Given the scope of the township strategic plans, many of the proposals require significant funding to be completed in a reasonable time. Financing such projects may require longer-term payments than may be possible given available township resources. Other future debt needs include a fire station located in Ferguson Township and a second floor addition to the township main building.

The proposed debt service for the new five years is listed in the following chart. This includes a proposed Public Works facility and related loan payment.

The current township debt will be retired at the end of 2017, providing resources needed to complete the proposed projects.

The proposed township maintenance facility cost is based upon a \$2 million 20-year loan at 3% fixed interest rate. The fueling facility would be financed over 10 years piggybacked with the township maintenance facility financing.

The Terraced Streetscape improvements will be funded through a grant and a local share amount of approximately \$600,000 which would be through a 10 year PA Infrastructure Bank Loan (PIB).

Due to the amount of park projects and related costs, debt funding has been included with these expenditures as well.

The township's portion of the regional debt is also included. This assumes no change in the COG formula for the pools loan, for which the municipal contributions are recomputed after 10 years. For the current Capital plan, consideration must be given to the COG debt in addition to any township debt. The regional pools and the regional parks have a long-term debt service requirements

FERGUSON TOWNSHIP						
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
DEBT SERVICE PROJECTIONS						
TOWNSHIP DEBT	Expires	2017	2018	2019	2020	2021
Township 2014 Refinancing	2017	558,725				
COG Pools Debt	2028	120,000	120,000	120,000	120,000	120,000
COG Parks Debt	2031	110,000	112,000	114,000	114,000	114,000
Fueling Facility financing (\$300K, 15 yrs 3%)	2032		45,000	45,000	45,000	45,000
Terraced Streetscape PA Infrastructure Loan (\$600K, 10 yr 2%)	2026	67,000	67,000	67,000	67,000	67,000
Ferguson Township Maintenance Facility (\$2.3M, 20 yr, 3%)	2038		155,000	155,000	155,000	155,000
Township Fire Station (\$2.8M, 20 yr, 4%)	2040					206,000
Park Improvement Loan (Tudek, 350K, 10 yr 3%)	2027	41,000	41,000	41,000	41,000	41,000
Park Improvement Loan (Suburban 200K, 10 yr 3%)	2028		23,000	23,000	23,000	23,000
Park Improvement Loan (Haymarket 235K, 10 yr 3%)	2031					28,000
Land Purchase (240K, 10 yr 3%)	2027	28,000	28,000	28,000	28,000	28,000
Total		924,725	591,000	593,000	593,000	827,000

INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology department requests **\$106,000** or **1.0%** of the total Capital Reserve Fund proposals for this capital plan.

Currently, a third party, Hinton and Associates, manages the information technology department. The Assistant Manager and the Finance Director work closely with township staff and Hinton to manage the computer systems and software, perform updates, plan future needs of the township and assist with helpdesk tickets

Desktop computers, laptops and software maintenance fall under the operating budget based on not meeting the \$2,500 threshold for capital expenditures.

OUTLOOK AND STRATEGIC PLANNING

It seems like technology is in a constant state of flux. What was common 5 years ago may be completely different today. Mobile apps are expanding exponentially and cloud versions of software are commonplace. What will the next 5 years bring to the industry and how will the township adapt or deal with the changes?

Historically, the township has done a good job of assessing the marketplace and making needed changes within the launch window. Will this practice be as effective in the next five years?



Software is expensive. And many products are licensed monthly now, rather than licensed over the life of the product as was commonplace in the past. Part of the reason for the cost is the complexity of the hardware and software and the multitude of platforms.

THE TOWNSHIP IS GROWING

The township is large enough now to handle most IT activities independently rather than requiring a group endeavor. Part of the reason for this is the cost of hardware for the amount of computing power has decreased considerably. There are some real benefits to this. Decisions can be made that are tailored to the township needs and implementation can be performed faster. It is important to be aware that this also increases risk. It will require diligence on the township to plan for the technology needs using experts and relying on the IT contractor in assisting with choices. The IT strategic plan and the CIP fills this need.

SECURITY

One of the current issues facing business, government, residents and anyone using the internet is security. One threat that made the news recently is ransomware, or malicious software that is designed to block access to a computer system until a sum of money is paid. These types of threats are constantly changing and require the township to adapt to them. The township can protect itself using several methods, including staff training, enhanced firewalls, limiting access points, antivirus/anti-malware protection, proactive scanning of the network, and intrusion detection. Data backup, both onsite and offsite, protects the server data in case of fire or other disaster.

ARCHITECTURE

The township is virtualizing servers (sharing hardware to operate multiple operating systems on one piece of hardware). This requires redundancy since if a server fails, it will affect several systems. The total cost of hardware can be significantly less than the traditional architecture. The township is pursuing server virtualization where cost-effective and beneficial.

Virtualization Defined

For those more visually inclined...



INTERNET ACCESS

There is a new player on the block that may benefit the township with internet speed and cost. The Keystone Initiative for Network Based Education and Research (KINBER) network is a non-profit internet company providing services to the educational and government markets using fiber optic cable. The township could contract with KINBER to provide internet access directly to the township at speeds far superior to the current configuration. At the same time, it is simpler and with our own firewall, could provide a more stable environment for internet and mobile communications.

TRAINING



One component of the changing technology is the constant need for training. Microsoft Office (a staple of the township office activities) 2016 is considerably different than even the 2010 version and the versions before that (2003, 2007). Users cannot inherently understand how software works and how best to use it and the variety of applications is expanding along with the complexity of said software. It is essential to train staff how to be proficient using the tools at hand.

CLOUD SOFTWARE

Technology is changing and cloud software is finding footing in industry. The Centre Region COG Codes software and the Centre Region COG Finance accounting software are evidence of this. Vendors are finding savings in cloud software and some are requiring customers to convert to the cloud product. Ascentis, the township's human resource software is not renewing the server version of the license and requiring customers to subscribe to the cloud version. software. The township payroll is on the cloud, as well. The township is subscribing to Microsoft Office 365 (cloud version of Office) for department heads and certain other users. One advantage of cloud software is that users have access to the most current software available and it may be automatically updated behind the scene.

Some software is not a good fit for the cloud. Geographic Information Systems (GIS) software is a good example. Due to the amount of data involved, communicating with the cloud becomes bottlenecked. It is likely that at some point in the future, this issue will be resolved.



DOCUMENT MANAGEMENT

The township has been using document storage technology for the past five years or more. This has been a learning experience with setting up the databases, deciding on

indexing methods, importing the documents and accessing the data. The township decided to replace the current software with another package (Laserfiche) that offers a content management solution, a user-friendly interface, has many government clients and is compliant with Department of Defense standards. Implementation is underway. The software offers many features beyond document storage, such as forms that could be used on the webpage for residents to complete electronically, workflow that could automate some paper processes and email archiving.

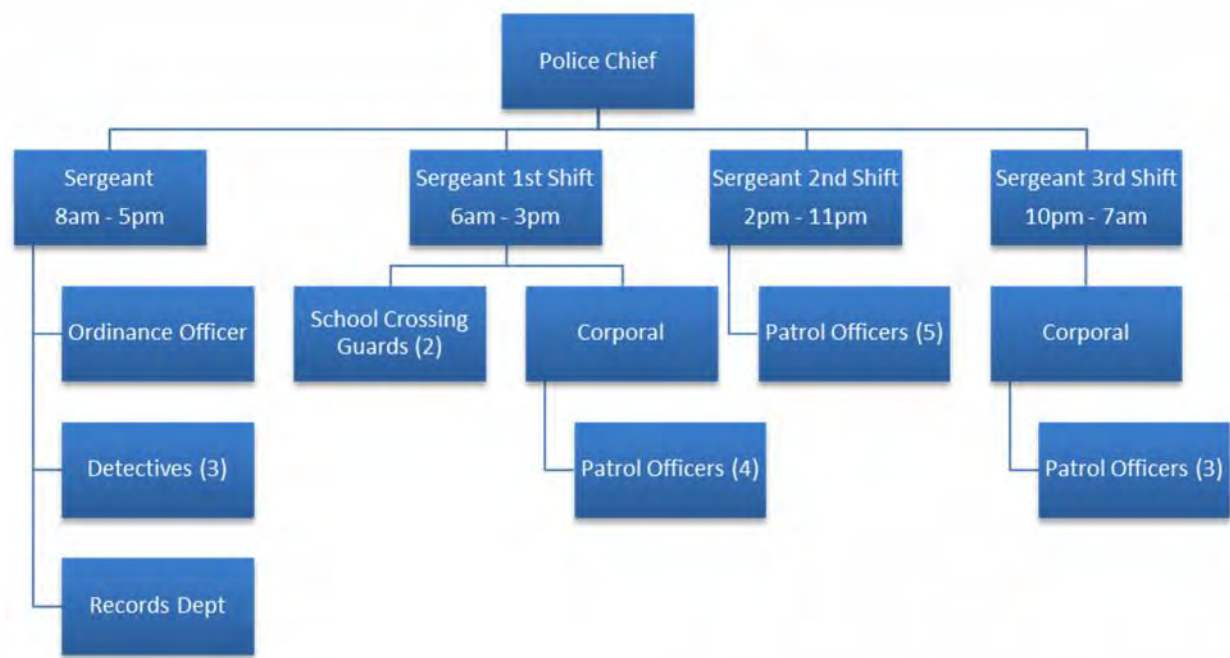
FERGUSON TOWNSHIP		
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
INFORMATION TECHNOLOGY		
30.400.407.750		
Description	Year	Amount
New Fiber connection, firewall and installation	2017	25,000
Replacement server including database software and virtualization	2017	15,000
Backup system replacement server including software	2017	15,000
Network GB switch replacement of 10/100MB switch	2018	5,000
FacilityDude Work Order System (2018-2021 cost)	2018	26,900
Network GB switch for new PW building	2018	5,000
Replacement server including database software and virtualization	2019	15,000
Total		106,900
EXPENDITURES		
Subtotals by Year	2017	55,000
	2018	36,900
	2019	15,000
	2020	0
	2021	0
	Total	106,900

POLICE DEPARTMENT

The Police Department is proposing to spend **\$971,200** or **8.8%** of the total Capital Reserve Fund expenditures during the term of this capital plan

Organizational Chart

The proposed organizational chart for the department is displayed below. The department employs 21 officers as well as the Chief, and two records assistants, a part time ordinance enforcement officer and two part time crossing guards.



Police Vehicle Fleet Map

The current police vehicle fleet map is included for your reference. It includes ten Patrol vehicles, some powered by Compressed Natural Gas, as well as administrative, detective and training vehicles. The Mobile Command Vehicle is listed on the map. The replacement dates are included in the chart.

Vehicle #	FT-1	FT-2	FT-3	FT-4	FT-5	FT-6	FT-7	FT-8	FT-10	FT-11	FT-12	FT-13	FT-14	FT-17	EVOC-2	FT-20	FT-21
Year / Make	2013 Chev Tahoe	2014 Chev Tahoe	2013 Chev Tahoe	2012 Chev Caprice	2016 Chev Tahoe	2012 Chev Caprice	2009 Ford Crown Victoria	2015 Chev Tahoe	2016 Chev Equinox	2013 Chev Tahoe	2014 Chev Caprice	2014 Chev Impala	2011 Chev Tahoe	2008 Chev Impala	2008 Ford Crown Victoria	2000 MCV	CRV 1995 Ford
Twp ID	100046	100259	100045	100043		100048	100195	100262		100044	100261	100260	100254	100123	100193		100252
VIN	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728	1GNL2E002E41728
In Service	May-13	May-14	May-13	Oct-12	Aug-16	Oct-12	Jun-09	Jul-15	May-16	May-13	Apr-15	Mar-14	Aug-12	Mar-10	Oct-12	Jul-05	Jun-08
Assignment	Patrol	Patrol	Patrol	Patrol		Patrol	Patrol	Patrol	Detective	Patrol	All	Chief	Patrol	Detective	EVOC	Spec	Spec
CNG	Y (Jan 2014) Grant	N	Y (Jan 2014) Grant		Y			N	N	Y (May 2013)			N				
Radio	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	APX4500	XTL2500	XTL2500	XTL2500		Multiple	
Service	2013		2013	2013	2013	2013	2009	2015		2009	2015	2015					
MCT								GETAC			GETAC						
Model / In	M-6 (2010)	M-6 (2009)	M-6 (2010)	M-6 (2010)	M-6 (2010)	M-6 (2010)		Tablet (2015)	None	M-6 (2010)	Tablet (2015)	None	M-6 (2010)	None	None		None
VASCA								VASCAR			VASCAR						
R/VSPEC	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VASCAR	VSPEC	Plus III	N/A	VASCAR	Plus III	N/A	N/A	N/A	N/A		N/A
In service							2009	2015			2015						
Replacement	2019	2020	2018	2019	2022	2019	2020	2021	2022	2020	2022	2021	2017	2018		N/A	N/A
Color	Bl/Silver	Bl/Silver	Bl/Silver	Silver	Silver	Silver	DK Blue	Bl/Silver	Blk	Bl/Silver	Black	Black	Silver	Black	White	White	
Registr	MG4783G	MG7709G	MG4785G	MG3039G	MG7642F	MG3038G	EDD0010	MG629H	MG23921	MG4784G	JLE9032	JKK3229	MG6670F	HUS9895	MG7443D	95356MG	MG4227B
Mileage June 2016	74,374	55,073	81,000	70,362		70,233	70,841	8,624	525	61,474	8,200	13,320	90,106	45,972	124,107	5,235	187,422

Police Department Capital Requests

The total proposed Police Department capital items for the 2017 to 2021 CIP is described in the following requests. The proposed five-year Capital Improvement Plan expenditures are based on currently known information and are coordinated with the Township's strategic plan. It includes fleet rotation based on a 5 years or more cycle of 1 to 3 vehicles per year, depending on condition of the vehicle. Most new patrol vehicles have been specified as Chevrolet Tahoes. Additionally, the CNG tank and fueling systems were previously offset by grant funding are best accommodated in a larger vehicle such as the Tahoe. These bi-fuel vehicles have environmental benefits as well as fuel cost benefits.

Police Vehicles & Accessories

FERGUSON TOWNSHIP						
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
POLICE VEHICLES						
30.400.410.750						
Description	2017	2018	2019	2020	2021	Total
Police Vehicles & Accessories (1) (FT-14)	51,513					51,513
CNG Conversion (1) (new tank) (FT-14)	10,000					10,000
Police Vehicles & Accessories (2) (FT-3/FT-17)		78,110				78,110
CNG Conversion (1) (existing tank)		6,500				6,500
Police Vehicles & Accessories (3) (FT-1/FT-4/FT-6)			155,913			155,913
CNG Conversion (1) (existing) & (2) (new tanks)			27,500			27,500
Police Vehicles & Accessories (3) (FT2/FT11/FT7)				152,259		152,259
CNG Conversion (1) (existing tanks) & 2 (new tanks)				27,500		27,500
Police Vehicles & Accessories (3) (FT8/FT12/FT13)					135,639	135,639
CNG Conversion (1) (existing tank) & (1) (new tank)					18,000	18,000
						0
						0
Total	61,513	84,610	183,413	179,759	153,639	662,934

Grant money is not guaranteed for the CNG conversions requested in the CIP. Any grant funding that becomes available would decrease the cost to the township for the CNG conversions.

The CNG vehicles will have reusable fuel tanks, with an estimated life of 20 years. Given the expense of the tanks, estimated at \$4,000 each, reusing them could potentially save the township at least \$8,000 per vehicle in conversion costs over the life of the tank.

2017**Police Vehicles & Equipment****\$51,513**

One vehicle will be due for replacement.

Replace 2011 Chevrolet Tahoe (FT-14) 4 WD	41,513
Equipment and installation	10,000
Subtotal	51,513
Total	51,513

Replacement costs include paint and graphics (\$1,500). Equipment includes security partition, solid rear seat, fleet key, shotgun lock, console and trunk organizer and any necessary replacement of emergency lighting, radio, siren speakers, switches, wiring, etc.

CNG Conversions**\$10,000**

This cost is for the new Tahoe (FT-14) to be up-fitted to operate on Compressed Natural Gas. Grant funding may not be available, however, the overall fuel savings and needed person and equipment space this vehicle provides validates the request. (1 @ \$10, 000 each.)

2018**Police Vehicles & Equipment****\$78,110**

Two vehicles will be due for replacement. Tahoes are specified for patrol vehicles; Impalas for administrative and detective unit vehicles although all makes/models will be reviewed for best value to need at the time of purchase.

Replace 2013 Chevrolet Tahoe (FT-3)	39,092
Equipment and installation	10,500
Subtotal	49,592
Replace 2008 Chevrolet Impala (FT-17)	22,518
Equipment and installation	6,000
Subtotal	28,518
Total	78,110

CNG Conversions**\$6,500**

One unit may be converted to CNG to continue the program and recognize fuel savings. This is the first year the CNG tanks we originally purchased will be able to be reused, so upfitting costs should be decreased by the value of the tank, which is estimated at \$4, 000. (1 @ \$6,500)

2019**Police Vehicles & Equipment****\$155,913**

Three vehicles will be due for replacement.

Replace 2013 Chevy Tahoe (FT-1)	40,971
Equipment and installation	11,000
Subtotal	51,971
Replace 2012 Chevy Caprice (FT-4)	40,971
Equipment and installation	11,000
Subtotal	51,971
Replace 2012 Chevy Caprice (FT-6)	40,971
Equipment and installation	11,000
Subtotal	51,971
Total	155,913

CNG Conversions**\$27,500**

All units will need converted to CNG should we choose to continue the program and recognize the fuel savings. (2 @ \$10,500 & 1 @ \$6,500))

2020**Police Vehicles & Equipment****\$152,259**

Three patrol vehicles are due for replacement.

Replace 2014 Chevrolet Tahoe (FT-2)	42,945
Equipment and installation	11,500
Subtotal	54,446
-	-
Replace 2009 Crown Victoria (FT-7)	42,945
Equipment and installation	11,500
Subtotal	54,446
Replace 2013 Chev Tahoe (FT-11)	42,945
Equipment and installation	11,500
Subtotal	54,446

Total	163,337
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CNG Conversions **\$27,500**

All units will need converted to CNG should we choose to continue the program and recognize the fuel savings. (2 @ \$10,500 & 1 @ \$6,500))

2021

Police Vehicles & Equipment **\$135,659**

Two vehicles will be due for replacement.

Replace 2015 Chevrolet Tahoe (FT-8)	43,516
Equipment and installation	11,500
Subtotal	55,016
-	
Replace 2014 Chevy Caprice (FT-12) (Unmarked Traffic)	42,016
Equipment and installation	6,000
Subtotal	48,016
Replace 2014 Chevy Impala (FT-13)	26,127
Equipment and Installation	6,500
Subtotal	32,627
Total	135,659

CNG Conversions **\$18,000**

The patrol vehicles may need converted to CNG should we choose to continue the program. (1 @ \$7,000 & 1 @ \$11,000)

Police Equipment

FERGUSON TOWNSHIP
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
POLICE EQUIPMENT

30.400.410.750						
Description	2017	2018	2019	2020	2021	Total
Records Management/Mobile Data System	110,000					110,000
In-car Camera Systems		60,000				60,000
Body Worn Cameras			34,000			34,000
Drone (shared with Patton Township)	2,600					2,600
Speed Alert RADAR message sign	4,795					4,795
Alternative Light Source (ALS)	2,905					2,905
Total	120,300	60,000	34,000	0	0	214,300

2017

Records Management/Mobile Data System	\$110,000
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The remaining initial costs of our newly replaced, regionally shared mobile data/records management system will be due this year. It is anticipated that up to \$101,000 of the estimated total of \$176,000 may be due. \$110,000 has been budgeted in previous years for this project. At the time of this writing, it is anticipated that \$75,000 to \$91,000 will be expended in 2016. All expenditures are dependent upon the date the contract is signed with the vendor and the agreed upon payment milestones are determined.

Drone Shared with Patton Township	\$2,600
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The township is working with Patton Township to acquire a drone to be used in search and rescue and other police activities. This is the township's 50% share of the cost

Speed Alert RADAR Message Sign	\$4,795
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The police department is requesting a newer model Speed Alert radar message sign with red & blue strobes to better draw driver attention to their speed. These signs are much appreciated by residents as they are an effective speeding deterrent in many places

Alternative Light Source (ALS)	\$2,905
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The police department is requesting an ALS to assist in locating forensic evidence such as body fluids, fingerprints, fibers, shoeprints, hair, bone, , and gunshot residue left at crime scenes, as well as for better illumination of bruising injuries on victims.

2018

In-car Cameras	\$60,000
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This purchase would add in-car audio/video cameras to the patrol fleet. (9 @ \$6,000 each plus one 10 TB server @ \$4000 plus installation and training \$2000.)

2019

Body Worn Cameras	\$34,000
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This purchase would add body worn cameras to officers' equipment. This amount would be reduced by any available grant funding. Currently there

are PA law modifications and technology advancements that need to happen before these would be a prudent investment; it is anticipated that these will be in existence by this time. (18 @ \$100 each plus \$16,000 licensing costs and data storage.)	
2020	
No Items are requested at this time for this year.	
2021	
No Items are requested at this time for this year.	

Police Vehicle Equipment Sinking Fund

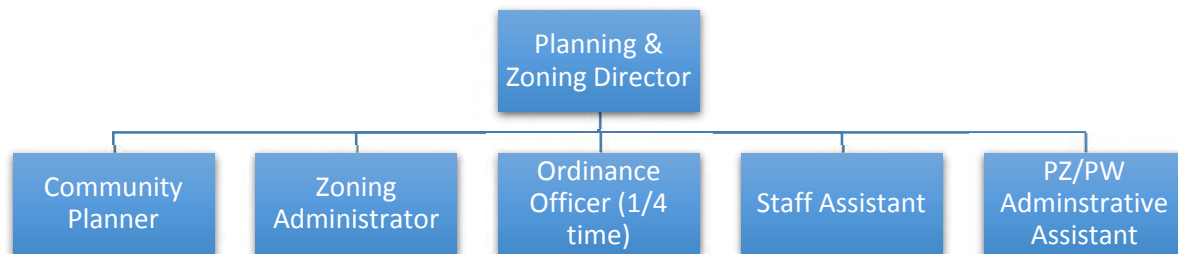
This sinking fund is to replace the mobile equipment, such as computers, monitors, keyboards, printers, air cards, in the police cars when they reach the end of life. It is also expected to be used for camera systems, license plate readers and other mobile technologies.

FERGUSON TOWNSHIP				
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS				
POLICE CAR EQUIPMENT SINKING FUND				
30.400.410.760				
Description	Year	Additions	Deductions	Balance
Annual Sinking Fund Contribution	2012			10,000
Annual Sinking Fund Contribution	2013	10,000		20,000
Annual Sinking Fund Contribution	2014	10,000		30,000
Mobile Data System	2014		4,820	25,180
Annual Sinking Fund Contribution	2015	20,000		45,180
Mobile Data System	2015		4,820	40,360
Annual Sinking Fund Contribution	2016	30,000		70,360
Mobile Data Systems	2016		60,000	10,360
Annual Sinking Fund Contribution	2017	30,000		40,360
Annual Sinking Fund Contribution	2018	30,000		70,360
In-car Camera Systems	2018		60,000	10,360
Annual Sinking Fund Contribution	2019	30,000		40,360
Body worn Camera System	2019		34,000	6,360
Annual Sinking Fund Contribution	2020	0		6,360
Annual Sinking Fund Contribution	2021			6,360
Total		160,000	163,640	
Subtotals by Year				
		EXPENDITURES		
		2017	0	
		2018	60,000	
		2019	34,000	
		2020	0	
		2021	0	
		Total	94,000	

PLANNING AND ZONING DEPARTMENT

The total proposed capital costs for the Planning and Zoning Department totals **\$75,000** or **0.7%** of the total Capital Reserve expenditures for the five years.

Organizational Chart



Department Activities

The Department of Planning & Zoning is responsible for the regulation of land use activity in the township including all subdivision and land development activity. Staff reviews plan submissions for any new construction or alterations to ensure compliance with township ordinances. Additionally, the department conducts inspections on all building activity in the township.

The Zoning Administrator and Ordinance Enforcement Officer are responsible for the enforcement of township ordinances as they relate to items such as snow removal, abandoned vehicles, lawn maintenance, and more.

2016 Accomplishments

With the addition of a Community Planner in 2015, and a new Planning Director in late 2015, the Department is ready to accomplish additional projects in the near future, most notably the Zoning and Subdivision and Land Development Ordinance revisions. In early 2016, Planning & Zoning staff issued a Request for Proposals through the PA Planning Association to attract professional planning consultants to assist with this endeavor. In June, the Planning & Zoning Director recommended Environmental Planning & Design of Pittsburgh, PA to complete the revisions to both planning documents with the assistance of both staff and steering committee. The project will encompass a 12 month coordination and development schedule with EPD, LLC.

Also, after a joint meeting between Ferguson Township and State College Borough in September of 2015, a recommendation was made as a result of the Executive Summary of the meeting, to continue discussions related to improvements within Terraced Streetscape District

and neighboring Urban Village District. Two elected officials from each municipality were appointed to the joint committee along with professional staff. Meetings shall begin summer 2016, to determine what course of action should be taken to improve development potential with planned streetscape improvements in mind.

Strategic Plan Alignment

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

Consultant – Rewrite of Land Use Ordinances (rebudgeted from 2016)

-)] **Action Step 1.2.1:** Review land use ordinances and amend as necessary to encourage a working demographic that improves the income tax base for the township.
-)] **Action Step 3.2.1:** Collaborate with the Penn State University Agricultural Science College to amend permitted zoning district uses to allow new types of farming.
-)] **Action Step 3.2.2:** Examine township zoning regulations to identify areas that can be modified to promote the sustainability of agriculture as a business.
-)] **Action Step 3.3.3:** Review and modify zoning ordinances to encourage mixed-use districts, streamline the plan review process, and encourage other uses that are conducive to the success of small businesses.
-)] **Action Step 5.1.1:** Complete selection of consultant to submit recommendations to the Board of Supervisors to update existing Subdivision and Land Development Ordinances.
-)] **Action Step 5.1.2:** Review and update Subdivision and Land Development Ordinances and present to Board for adoption.
-)] **Action Step 5.1.5:** Revise zoning restrictions on alternative energies such as windmills and solar paneling to encourage renewable energy consumption.
-)] **Action Step 5.2.2:** Use the Centre Region Comprehensive Plan update to assist in planning for future growth and for assessing revisions to zoning regulations.

Terraced Streetscape District Improvements (2016)

-)] **Objective 3.1:** Create and maintain great neighborhoods that are diverse and offer a range of housing and other amenities.
 - o **Action Step 3.1.1:** Apply for and secure grant funding to develop the West College Avenue Terraced Streetscape District (TSD).
 - o **Action Step 3.1.2:** Partner with the Borough of State College and PADOT to develop the West College Avenue TSD.
-)] **Action Step 3.3.3:** Review and modify zoning ordinances to encourage mixed-use districts, streamline the plan review process, and encourage other uses that are conducive to the success of small businesses.

Land Use Master Plan (2020)

-)] **Action Step 1.2.1:** Review land use ordinances and amend as necessary to encourage a working demographic that improves the income tax base for the township.

-) **Action Step 1.2.2:** Identify how different types of development impacts the township's tax base.
-) **Action Step 2.1.3:** Develop a strategy for evaluating the impact of development on all services including, but not limited to fire, EMS, sewer, and water.
-) **Objective 5.2:** Develop and implement policies that concentrate growth in areas within the Regional Growth Boundary to discourage sprawl.
 - **Action Step 5.2.1:** Rezone property within the Regional Growth Boundary based on forecasted growth and infrastructure in the township.
 - **Action Step 5.2.2:** Use the Centre Region Comprehensive Plan update to assist in planning for future growth and for assessing revisions to zoning regulations.
 - **Action Step 5.2.3:** Determine the impact of Chesapeake Bay Tributary Strategy to infrastructure planning and growth forecasts.

Sample Concept of the Terraced Streetscape District

This is one proposed concept by PSU graduate students presented to the Board of Supervisors at a regular meeting. It is for informational purposes only. It does not necessarily depict the final concept.

THE TERRACED STREETSCAPE DISTRICT



TSD I

- Focus on retail, office, and residential real estate
- Maximum 7 floor mixed use on W. College Ave
- Shorter building height on Butz and Beaver to provide a more seamless transition to State College west end neighborhood

Plaza

- Railroad corridor space focused on mixed use buildings
- Access to PSU via bike trail
- Concentration of retail, restaurants, offices, hotel, and residential
- Lawns and courtyards to areas for outdoor social gathering
- Ample parking spaces included

TSD II

- Continued combination of retail, office, and residential mixed use
- Larger building footprint than TSD I
- Transition toward other businesses currently on W. College Ave



Use	Area (gsf)	Floor Occupancy
Green Roof	265,000 gsf	roof
Residential	1,615,000 gsf	3-7
Office	390,000 gsf	2
Commercial/Retail/Restaurant	263,000 gsf	1
Parking		1-6 garage + surface lot

FERGUSON TOWNSHIP		
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
PLANNING		
30.400.414.750		
Description	Year	Amount
Consultant to Rewrite Terraced Streetscape District	2017	25,000
Land Use Master Plan	2020	50,000
Total		75,000
Subtotals by Year	EXPENDITURES	
	2017	25,000
	2018	0
	2019	0
	2020	50,000
	2021	0
	Total	75,000

Planning & Zoning Department Requests

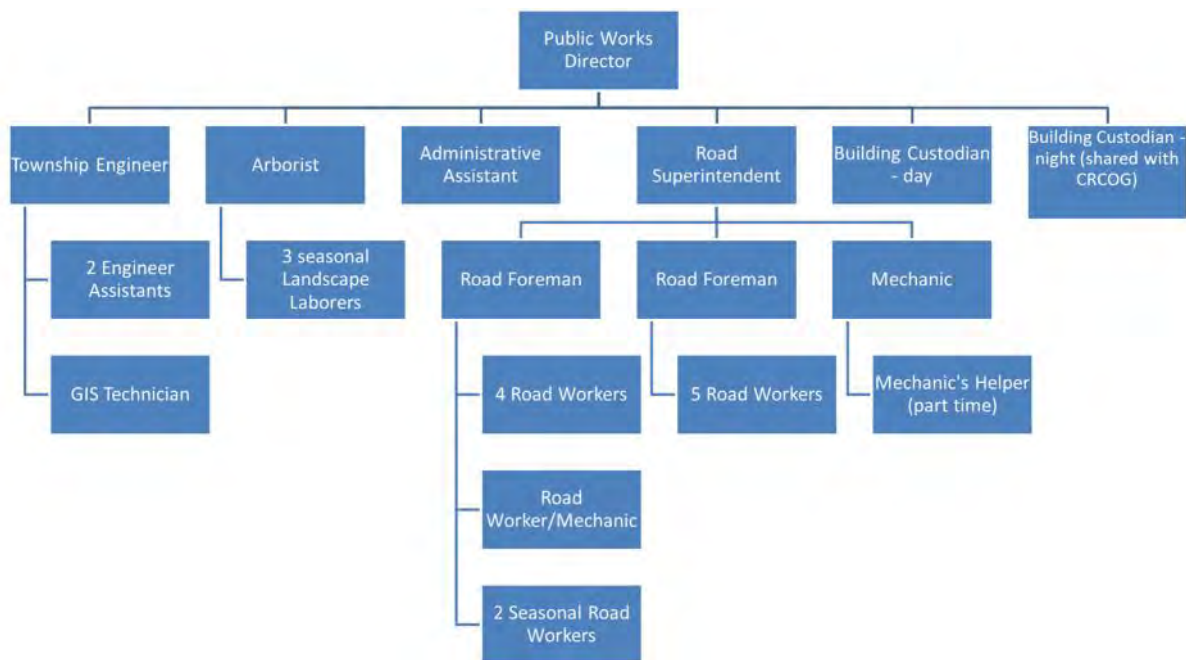
2017	
Consultant to Rewrite Terraced Streetscape District	\$25,000
<p>Since created in 2011, the Terraced Streetscape District along the West College Avenue corridor has not developed as envisioned. Several obstacles to the successful development of the district including, but not limited to pedestrian connectivity, market demand, challenges with property owners, and more have caused the corridor to stagnate in a state of functional blight. Elected officials at Ferguson Township and the Borough of State College have expressed an interest in working together to overcome some of these challenges and create a walkable, mixed-use neighborhood that adds value to the community. Because of the challenges and relative novelty of this style of zoning, it is recommended that consulting services with expertise in this arena be retained to assist in this endeavor. It is possible that this cost could be shared with other partners.</p>	
2020	
Land Use Master Plan	\$50,000
<p>Several documents guide the township's planning decisions including the Official Map, Strategic Plan, and Centre Region Comprehensive Plan. A Land Use Master Plan would greatly supplement the value of those documents by providing an expanded, consolidated vision for community planning. The plan will focus on issues affecting the township such as a needs assessment on mixed-use development, areas where growth could be concentrated outside of</p>	

the Regional Growth Boundary, accommodation of additional land uses, and promotion of economic development. This item will cover the cost of a consultant to assist in the preparation of this document.

PUBLIC WORKS DEPARTMENTS

PUBLIC WORKS STAFFING

The Public Works Department organizational chart is depicted below. New personnel may be requested in this 5-year CIP to meet ever increasing demands of the Municipal Separate Storm Sewer System (MS4) National Pollutant Discharge Elimination System (NPDES) permit requirements and the demand for road maintenance and capital road repairs. The organizational chart reflects current staffing.



BUILDINGS AND GROUNDS SECTION

The total proposed capital costs for the Buildings & Grounds Section totals **\$5.87 million** or **53.4%** of the total Capital Reserve expenditures for the five years.

The Public Works Capital Building Fund Appropriation for building systems saves for the future replacement of building systems such as HVAC, roofs, doors, windows, flooring, light fixtures, security door system, cameras, fire system and panels, and audio video systems and fixtures.

In 2017, funding is requested for the architectural fees for the building design and code required plans and for engineering fees associated with preparing a site plan for township approval. The site plan will also depict a new larger fueling station to replace the existing old pumps. The new station to be constructed in 2018 will include a canopy at a new location to serve more vehicles at one time and larger underground fuel tanks to allow larger fuel shipments which should increase competitive bid prices for fuel. The plan will show any additional parking and any upgrades to the stormwater management plan.

In 2018, the CIP reflects a new 9,000 square foot Public Works Maintenance Garage including truck lifts, truck mechanic bays, storage, offices, break room and showers, bathrooms, and a truck wash facility. Square foot costs for such a building can vary from \$75/SF to \$350/SF depending on amenities, code requirements, location and construction type. The budget includes \$175/SF for a new 60' x 150' building constructed of steel frames on concrete footers, metal trusses, concrete slab on grade, painted steel roof and siding and fitted up as a public works garage described above. This new building should serve the needs of the Public Works Department well into the future and allow the Police Department to make better use of the existing PW Building 1 for vehicle maintenance and equipment storage which can be renovated at this same time. In recent years, the township has hired additional road workers and an arborist to better serve the needs of the growing Township. In addition, the acquisition of one man leaf collectors, brush grapppler truck, and other equipment requires maintenance and storage. Currently, gross truck washing occurs outside on a stone pit and detailed washing occurs inside buildings with floor drains. The new building will be better suited for vehicle washing. The new building can also provide separate facilities such as locker rooms, bathrooms, and showers for men and women.

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The map of the township facilities includes the proposed fire trailer structure and the new public works facility. The project is currently being reviewed and options discussed.



The buildings and grounds department is requesting the following items for this planning period.

Due to the cost of certain projects, they are proposed to be financing using 10 to 20 year loans. They breakdown follows this table

FERGUSON TOWNSHIP		
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
BUILDINGS & GROUNDS		
30.400.409.750		
Description	Year	Amount
Renovate Tax Office to increase work area and HVAC	2017	100,000
Add interior door to Engineering	2017	5,000
Renovate PD to accommodate 4th detective	2017	15,000
Architectural design and engineering site plan new PW maintenance bldg	2017	285,900
New Fire Station Land Purchase	2017	80,000
Land Lease/Purchase for Brush/Leaf Composting	2018	80,000
Site work, utilities, parking for new PW maintenance facility	2018	100,000
New PW maintenance facility	2018	1,905,800
Renovate PW building 1 for CNG detection & removal	2018	50,000
New fuel pumps, island, canopy, tanks	2018	300,000
100K generator upgrade	2018	60,000
Paint interior of interior administration building	2019	10,000
Upgrade all township exterior lighting (LED or Metal Halide)	2019	15,000
New Fire Station	2021	2,800,000
Total		5,806,700
		EXPENDITURES
Subtotals by Year	2017	485,900
	2018	2,495,800
	2019	25,000
	2020	0
	2021	2,800,000
	Total	5,806,700

Detailed Table for Buildings				
Description	Cost	Grants	Loans	Net cash
Public works Maintenance Facility	2,341,700		2,300,000	41,700
Fuel Pumps with Canopy	300,000		300,000	0
Fire Station	2,880,000		2,800,000	80,000
Land Lease for Composting	80,000			80,000
Totals	5,601,700	0	5,400,000	201,700

The Buildings & Grounds Department has a sinking fund for replacement of major equipment. The proposed sinking fund activity is included in the following chart.

The sinking fund was set up after the township building was renovated in 2007 to save for the future replacement of building systems such as HVAC, roof, doors, fixtures.

FERGUSON TOWNSHIP				
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS				
BUILDING EQUIPMENT SINKING FUND				
30.400.409.760				
Description	Year	Additions	Deductions	Balance
Beginning Balance	2017			184,345
Annual Sinking Fund Contribution	2017	41,000		225,345
Upgrade exterior lighting PW buildings	2017		7,718	176,627
Annual Sinking Fund Contribution	2018	41,000		266,345
Paint exterior stucco Administration Building	2018		17,364	159,263
Camera system upgrades	2019		6,078	260,267
Annual Sinking Fund Contribution	2019	41,000		200,263
Annual Sinking Fund Contribution	2020	41,000		301,267
Replace carpet Admininstration Building	2020		19,144	181,119
Replace Computer room halon fire suppression	2020		8,934	292,333
Annual Sinking Fund Contribution	2021	41,000		222,119
				292,333
Total		205,000	59,238	
Subtotals by Year		EXPENDITURES		
		2017	7,718	
		2018	17,364	
		2019	6,078	
		2020	28,078	
		2021	0	
		Total	59,238	

ROAD PROJECTS

Road Projects make up the bulk of the capital expenditures for the township. For the term of this CIP, road projects total **\$12.5 million or 53.5%** of the total capital expenditures for all capital projects funds. The map below depicts the various roadwork that that township is planning to undertake during the term of this capital plan.



The following table portrays the various road projects during the term of the CIP. Detailed information is including in the appendix for your review. Following the road table is a detail of certain projects that are being funded with grant money.

FERGUSON TOWNSHIP								
2017 – 2021 CIP CAPITAL PROJECTS DETAIL-CASH BASIS								
PUBLIC WORKS ROAD PROJECTS								
FUND	CAT	DESCRIPTION	2017	2018	2019	2020	2021	TOTAL
R=road, D=stormwater								
TIF	R	Microsurfacing	242,000	266,000	293,000	322,000	354,000	1,477,000
CR	D	Chesapeake Bay Pollutant Reduction Project	83,000	121,000	133,000	220,000	161,000	718,000
CR	D	Park Hills Drainage	55,000	121,000	133,000	146,000	0	455,000
LF	R	Road Materials	55,000	73,000	80,000	88,000	97,000	393,000
LF	R	ADA Curb Ramp Replacements	88,000	97,000	106,000	117,000	129,000	537,000
TIF	R	West College Ave Streetscape	798,000					798,000
TIF	R	Traffic Signal Performance Metrics (ARLE)	41,100	598,900				640,000
TIF	R	Shared Use Path with Patton Township (1/3 share)	50,000					50,000
TIF	R	Corl Street/West College Signal	359,000					359,000
TIF	R	Kansa Ave	240,000					240,000
TIF	R	Sycamore Drive	484,000					484,000
TIF	R	Meckley Drive	76,000					76,000
TIF	R	ADA Handicap Ramps	62,000	68,000	75,000	82,000	90,000	377,000
TIF	R	Left Turn Lane Valley Vista/Bachman	396,000					396,000
TIF	R	Right Turn Lane Science Park/Circleville/Valley Vista	169,000					169,000
TIF	R	Martin Street	289,000					289,000
TIF	R	Whitehall Road				258,214		258,214
TIF	R	Deibler Road				97,163		97,163
TIF	R	East Chestnut Street	19,000					19,000
TIF	R	West Gatesburg Road	221,979	96,000	141,000		325,000	783,979
TIF	R	Fairfield Circle		93,000				93,000
TIF	R	Stafford Circle		54,000				54,000
TIF	R	West Blade Road Turnaround		24,000	27,000			51,000
TIF	R	Tadpole Road		240,000				240,000
TIF	R	Traffic Signal Improvements			27,000	29,000	32,000	88,000
TIF	R	New Traffic Light Blue Course & Bristol			466,000			466,000
TIF	R	Appletree Circle			46,000			46,000
TIF	R	Avebury Circle			30,000			30,000
TIF	R	Shagbark Court			25,000			25,000
TIF	R	Sassafras Court			20,000			20,000
TIF	R	Hickory Hill Drive			106,000			106,000
TIF	R	Ashburton Court			23,000			23,000
TIF	R	Sheffield Court			20,000			20,000
TIF	R	Williamsburg Drive			73,000			73,000
TIF	R	Gardner Lane			77,000			77,000
TIF	R	Dry Hollow Road			111,000			111,000
TIF	R	Timothy Lane			80,000			80,000
TIF	R	Goddard Circle				44,000		44,000
TIF	R	Princeton Drive				23,000		23,000
TIF	R	Marengo Road				242,000		242,000
TIF	R	Dogwood Circle				19,000		19,000
TIF	R	Park Lane				51,000		51,000
TIF	R	Muncy Road				89,000		89,000
TIF	R	James Ave				105,000		105,000
TIF	R	Brooklawn Road				27,000		27,000
TIF	R	Ramblewood Road				101,000		101,000
TIF	R	Corrina Court				62,000		62,000
TIF	R	Pinecliff Road				105,000		105,000
TIF	R	West Aaron Drive					358,000	358,000
TIF	R	Teaberry Lane					322,000	322,000
TIF	R	Harris Street					177,000	177,000
TIF	R	Blade Drive					282,000	282,000
TIF	R	North Allen Street					209,000	209,000
TIF	R	Grace Street					52,000	52,000
								0
Total			3,728,079	1,851,900	2,092,000	2,227,377	2,588,000	12,487,356

EXPENDITURES BY FUND						
CR	138,000	242,000	266,000	366,000	161,000	1,173,000
TIF	3,447,079	1,439,900	1,640,000	1,656,377	2,201,000	10,384,356
LF	143,000	170,000	186,000	205,000	226,000	930,000
Total	3,728,079	1,851,900	2,092,000	2,227,377	2,588,000	12,487,356

Description	Cost	Grants	Loans	Net cash
West College Ave Streetscape	798,000	798,000		0
Corl Street/West College Signal	359,000	176,084		182,916
Traffic Signal Performance Metrics	640,000	598,000		42,000
Totals	1,797,000	1,572,084	0	224,916

Chesapeake Bay Pollution Reduction Plan (CBPRP)

In 2018 a new NPDES MS4 permit will be issued to us by DEP. As part of that permit, new pollution reduction requirements will be included that require a specific plan to be developed to show how pollutant loads to the Chesapeake Bay as well as impaired waterways (Slab Cabin Run and Spruce Creek) will be reduced. The permit requirements are still unknown but should be finalized this year. The required plan will need to be developed in 2017 for approval by DEP prior to the Notice of Intent to renew our permit. It is anticipated that there will be a large effort to inventory constructed BMPs to assess those that already exist that can be credited and then develop a model to determine existing pollutant loads as well as required BMPs that need to be constructed and maintained by the Township to meet the target pollutant load reductions.

Road Improvements by Contract:

Typically, each year all roadways in the township are inspected and the condition assessed and documented in the form of a pavement inspection report. This report is utilized by the Public Works Director to prioritize capital road improvements including paving and determine appropriate roadways for road surface preservation techniques such as microsurfacing. In 2016, the Public Works Department changed the software program utilized to assess road conditions and at the time this document was prepared, the software was not yet functional. Assessments from 2015, and a visual inspection in 2016 were used to prepare the CIP for roads.

Microsurfacing is a cold-mix paving system; it is not a hot-mix paving as is applied asphalt pavement. The material consists of small aggregate, asphalt emulsion, water and mineral fillers, and is generally applied in a 3/8" thick layer. A durable asphalt seal is applied to roads that have begun to show signs of aging and minor distress. By retarding the surface's natural breakdown, this process extends the pavement's lifespan approximately seven years. Microsurfacing adds no structural value to the pavement, and therefore, roadways that have deteriorated beyond a certain point are generally not good candidates for this process.

Candidates for paving are listed as line items in the CIP. Due to the specialized equipment used in paving operations, large paving projects are competitively bid. Some small paving projects on low volume roads are self-performed by FTPW with rented equipment. Often these small paving projects can be done cost effectively in house due to the mobilization costs and low economy of scale for a contractor for such small projects. It is also beneficial for the road crew to keep and enhance paving skills.

The CIP lists roads proposed for capital improvements, namely base repair by FTPW and a new asphalt wearing surface by contract. In some cases the existing asphalt surface will be milled off, and in some cases the existing surface will be overlaid. Budget pricing is based on historical costs for the township and estimated by the linear foot (prior to bidding, a detailed engineering estimate is prepared for each project). For example, an asphalt overlay of a 26 foot wide residential street in 2017 is estimated to cost \$50/linear foot assuming FTPW performs base repair and other activities such as sign installation, mail box replacement or resetting, topsoil or shoulder backup, seed and soil supplements. Additional costs are incurred if the storm pipe, curb, or sidewalk ramps are in need of repair. These additional costs are reflected either in the linear foot price for the roadway in the CIP or as separate line items. A road requiring cold in place recycling or reclamation can cost an additional \$45/linear foot. No recycling was done in 2016. Additional costs are incurred if residential driveway aprons are paved as part of a capital project.

Storm Pipe Improvements

Prior to a roadway being overlaid with new asphalt, the condition of the inlets and storm pipe is assessed either visually or by remote controlled camera. The CIP reflects any anticipated costs due to inlet and storm pipe replacement. New inlets set in place can cost \$3,000 each, less if just the top is being replaced. The cost of storm pipe replacement varies based on the length of pipe to be replaced, diameter of the pipe, the type of pipe material, and other work associated with the storm pipe replacement such as other utility relocation costs and if the above curb or sidewalk needs replaced. A typical 18 inch diameter high density polyethylene (HDPE) pipe installed will add about \$75/linear foot to the project cost. In 2015, FTPW started using a 2-part epoxy concrete patch material to repair concrete spalling and breaking in lieu of the cost and time to replace entire inlet tops.

Americans with Disability Act (ADA) Handicap Accessibility Sidewalk Intersection Ramp Improvements

In accordance with federal and state regulations, sidewalk intersection ramps are upgraded to current ADA standards. These upgrades are required whenever a road is paved or microsurfaced.

For roads to be paved, the concrete work is included in the CIP as a line item. The cost varies for each ramp depending on the existing grades and number of sidewalk blocks that need to be removed to reconstruct the ramp to the proper grades. \$3,500 is budgeted for each ramp that needs to be replaced. Truncated domes are required at these crossings. The Township Engineer may determine that it is technically infeasible to upgrade some ramps. 16 ramps are proposed to be reconstructed with capital road projects in 2017.

For the first time, in 2015, roads that were microsurfaced had associated handicap ramps upgraded. Additional funding of \$80,000 is requested in 2017 to upgrade handicap ramps in accordance with the ADA federal mandates.

West College Avenue Streetscape Project

The township received grant funding to install an 8 foot wide sidewalk on both sides of West College Avenue from Corl Street to Buckout Street. This will be the first phase of construction of streetscape improvements along West College Avenue in an area zoned Terrace Streetscape District.

In 2016, necessary right of way was acquired.

In 2017, \$648,000 is anticipated to be spent for construction costs and \$150,000 for inspection fees. \$798,000 is anticipated in grant funding.

Traffic Signals:

Subject to installation of new hardware and software through an ARLE grant, traffic signal performance will be optimized on a more frequent basis than in the past, annually or more frequently.

PUBLIC WORKS EQUIPMENT

The following charts depict the capital equipment requested by Public Works Department during the term of the capital plan. Public Works equipment requests total **\$1,930,900** or **17.6%** of the Capital Reserve Fund expenditures.

Each year a condition report is generated by the mechanic and road superintendent to assist with preparation of the equipment CIP. Based on the condition report and historical useful life of similar equipment, the CIP is prepared. The equipment fleet comprised of vehicles over \$25,000 has an estimated 2015 value of \$1,835,000. The annual straight line cost using the useful life of each piece of equipment is estimated at \$276,511 and is the basis of the Public Works Capital Fund Appropriation request. In addition to equipment replacement requests from the above fund, certain other equipment is requested in 2016.

New Equipment/Vehicles or Replacement Equipment/Vehicles under \$25,000

FERGUSON TOWNSHIP						
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
NEW EQUIPMENT PUBLIC WORKS						
30.400.430.750						
Description	2017	2018	2019	2020	2021	Total
						0
Hydraulic adjustable forks for skid steer	4,500					4,500
Air spade	2,600					2,600
Replace 2003 Kubota 60" deck diesel zero turn mower with Wright or equivalent	8,700					8,700
Topcon or equivalent rotary laser with stand and rod	2,900					2,900
Snap-on or equivalent scan tool for trucks	6,200					6,200
Diamond cut saw for asphalt	8,100					8,100
Traffic signal LED replacements	5,300	5,500	5,800	6,100	5,000	27,700
Replace 2003 variable message sign	19,700	21,000	21,000			61,700
Pedestrian push button upgrades	5,300	5,500	5,800	6,100	5,000	27,700
Replace 2007 Kubota RTV utility vehicle with a Tool Cat 5600G or equivalent	51,800					51,800
Replace 2007 Kubota ZG20 zero turn mower	13,700					13,700
New wing plow for loader for drifts		37,500				37,500
Resistograph			12,000			12,000
Trimble R1 GNSS receiver with RTX			3,500			3,500
UPS backup and signal cabinet modifications (College/Corl)					20,000	20,000
						0
Total	128,800	69,500	48,100	12,200	30,000	288,600

****Please Note: The detailed documents are included in the appendix for your review.***

Replacement Equipment

Public Works has a separate bank account for equipment greater than \$25,000 original cost. The account activity and balance are included in the following table. The funding is based on estimated current costs and inflated annually by 5%. The costs do not reflect any trade in value or sale value of the existing equipment, which could be substantial. The sale amounts are recorded as revenue in the capital reserve fund.

The details of the expenditures out of the sinking fund are itemized below.

FERGUSON TOWNSHIP				
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS				
PUBLIC WORKS EQUIPMENT SINKING FUND				
30.400.430.760				
Description	Year	Additions	Deductions	Balance
Beginning Balance 12/31/2016				461.000
Annual Sinking Fund Contribution	2017	305.400		766.400
Replace Terrastar with Ford F550 plow truck	2017		87.200	679.200
Replace 2002 F350 with new F350 with crane	2017		67.200	612.000
Annual Sinking Fund Contribution	2018	320.700		932.700
Replace 1997 5 ton roller	2018		49.600	883.100
Recondition 2004 Freightliner one-man leaf collector	2018		90.000	793.100
Replace 2003 International single axle with tandem axle	2018		242.600	550.500
Annual Sinking Fund Contribution	2019	336.700		887.200
Replace 2003 dual wheel Ford F550 sign truck including post pounder	2019		98.400	788.800
Annual Sinking Fund Contribution	2020	353.500		1.142.300
Replace 2004 Vermeer brush chipper	2020		79.000	1.063.300
Replace 1996 4-ton asphalt trailer	2020		32.800	1.030.500
Replace 1997 Vac-All street sweeper	2020		340.300	690.200
Annual Sinking Fund Contribution	2021	371.200		1.061.400
Replace 2006 International single axle plow truck	2021		248.900	812.500
Replace 2001 Backhoe	2021		165.900	646.600
Replace 2007 Caterpillar skid steer loader	2021		140.400	506.200
Total		1,687,500	1,642,300	
Subtotals by Year		EXPENDITURES		
		2017	154.400	
		2018	382.200	
		2019	98.400	
		2020	452.100	
		2021	555.200	
		Total	1,642,300	

**Please Note: The detailed documents are included in the appendix for your review.*

PARKS AND RECREATION

The proposed five-year Capital Improvement Program Budget for Parks and Recreation totals, not including Centre Region Council of Governments (CRCOG), are equal to **\$1.93 million or 17.5%** of the total Capital Reserve Fund proposals. The following projects are recommended to be included in the upcoming five years of the CIP.

These projects represent the park improvements to meet the growing needs of the township's residents and are consistent with the Township's Recreation, Parks and Open Space Plan and each of the parks' master plans. The projects are proposed to be paid for through grant funds, parkland fee-in-lieu funds, loans and general funds. It should be noted that the township is a partner in the Centre Region Parks and Recreation Authority and in the various regional programs offered by the CRCOG. Long-term debt has been issued to renovate and expand the two regional pools and, therefore, that cost is now incorporated into the township's annual operating costs.

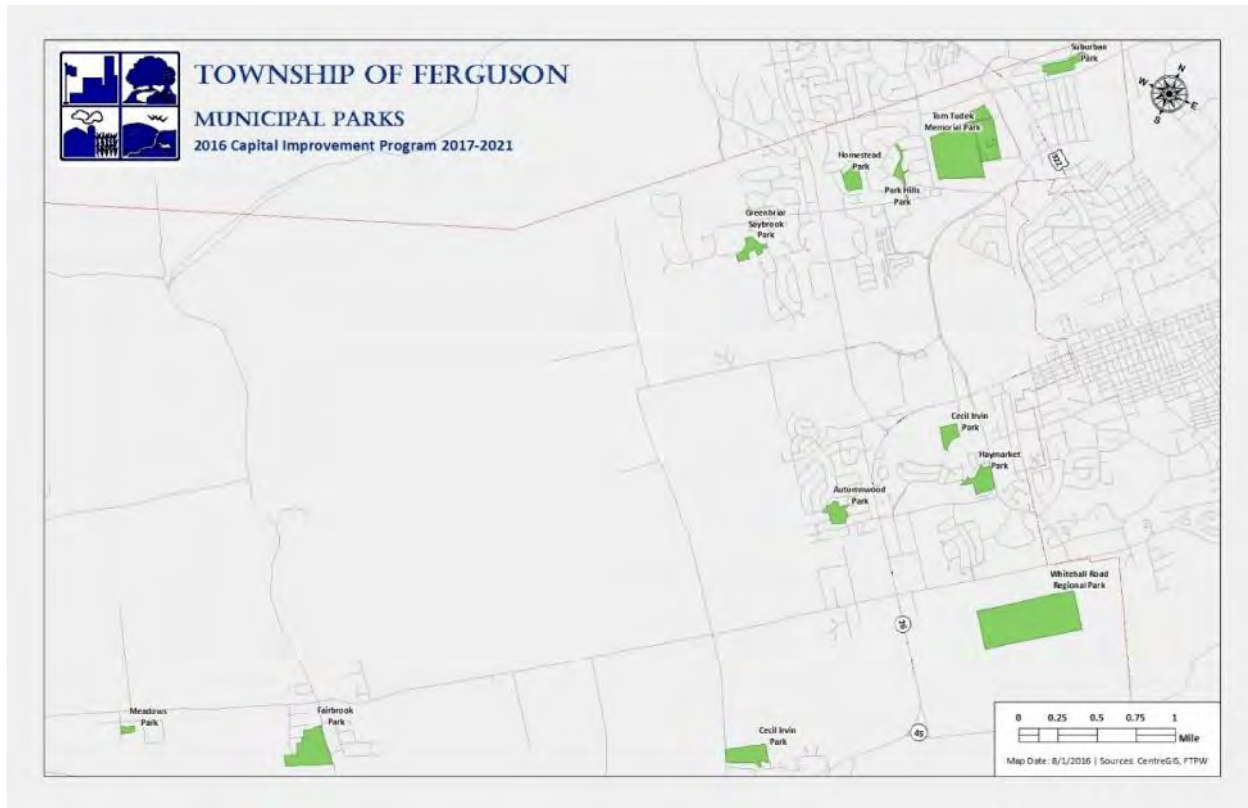
Three regional parks are also part of the regional parks program. Development of those parks has not been finalized. This CIP incorporates the annual capital costs to the township until financing has been finalized among the partnering municipalities. Total projected costs include total capital expenditures plus the additional financing costs for the pools and parks.

Expenditures for Parks and Recreation have increased significantly over the past 10 years. Much of these increases in costs are associated with the development of three regional parks and the redevelopment of two regional aquatic facilities. At the municipal level, park development in accordance with approved master plans is extremely costly and many times relies upon additional grant funding.

Some of the related costs for these planned improvements may be offset by developer contributions to the Parkland Fee-In-Lieu Fund, thus avoiding more impact on the General Fund. Nevertheless, funding for the second phases of development of the three regional parks has not yet been agreed to and could be a cost not factored into the projects found in this budget.

The 2017-2021 CIP includes two park master plans updates. Suburban Park Master Plan is recommended for updating due to the relocation of sanitary sewer lines and the opportunity to study and define the flood plain through the park. Fairbrook Park master plan is also recommended to be updated with the purpose of repurposing some of the turf maintained areas to low maintenance no-mow areas and pollinator areas.

No additional parkland is planned to be acquired during this planning horizon.



Strategic Plan Alignment

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

⊗ **Objective 10.1: Promote environmental and social stewardship in parkland development.**

FERGUSON TOWNSHIP		
2017 – 2021 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
PARKS & RECREATION		
30.400.452.750		
Description	Year	Amount
Suburban Park Master Plan Update	2017	35,000
Tudek Park Phase 3A	2017	265,250
Fairbrook Park Baseball Backstop	2017	6,500
Fairbrook Parking Lot Paving	2017	82,000
State College Teener League Field Upgrades	2017	100,000
Haymarket Park Playground Update	2017	90,000
Tudek Dog Park Parking Improvements	2017	120,750
Drinking Fountain Replacements	2017	10,000
Playground Safety & Updates	2017	36,900
Acquisition of Property	2017	240,000
Suburban Park Improvements	2018	200,000
Tudek Park Barn Roof/Barn Doors Replacement	2018	38,000
Cecil Irvin Park	2018	200,000
Drinking Fountain Replacements	2018	10,000
Playground Safety & Updates	2018	36,900
Park Trees	2018	11,000
Tudek Park Waterline Upgrade & Fountain Replacement	2020	45,210
Playground Safety & Updates	2019	37,500
Park Trees	2019	11,500
Fairbrook Park Master Plan Update	2019	22,500
Tudek Farmhouse Roof Replacements	2020	0
Park Trees	2020	9,700
Park Amenities	2020	14,000
Homestead Park Play Equipment	2021	65,000
Haymarket Park Restroom Facilities	2021	235,000
Total		1,922,710
Subtotals by Year	EXPENDITURES	
	2017	986,400
	2018	495,900
	2019	71,500
	2020	68,910
	2021	300,000
	Total	1,922,710

Detailed Table for Parks				
Description	Cost	Grants	Loans	Net cash
Tudek Park Phase 3a	265,250		250,000	15,250
Louis Silvi Baseball Field	100,000	50,000		50,000
Tudek Dog Parking Improvements	120,750		100,000	20,750
Blue Course Drive Property	240,000		240,000	0
Suburban Park Improvements	200,000		200,000	0
Cecil Irvin Park Improvements	200,000	100,000		100,000
Haymarket Restrooms	235,000		235,000	0
Total	1,361,000	150,000	1,025,000	186,000

<i>2017</i>	
Suburban Park Master Plan Update	\$35,000
In 2016 UAJA plans to replace and relocate the sewer lines that were within the center of the park. Additionally, UAJA has indicated an interest in assisting in park improvements that would also create nutrient/sediment credits. The current park master plan did not take into consideration the flood plain location as it relates to park improvements. The flood plain should be evaluated for its actual location and an updated park master plan prepared before making any further improvements to the park.	
Tudek Park Phase 3a	\$265,250
Completion of park master plan in the area just south of Herman Drive by constructing two basketball courts, complete sidewalk connections, paving of remainder of parking lot and install landscaping.	
Fairbrook Park Baseball Backstop	\$6,500
Replace baseball backstop (Jayco 4 panel 2 Center Over Panels installed)	
Fairbrook Park Parking Lot Paving	\$82,000
This project was programmed in 2016, but due to engineering costs to design the storm water management system the project is being reprogrammed for 2017. The Fairbrook Park parking lot is currently a stabilized stone parking area. Due to the increasing use of the park for Centre Region Parks and Recreation sports programs and other sports associations, the parking lot is in continual need of maintenance due to potholing. Paving of the parking lot is recommended.	
Louis E. Silvi Baseball Complex Improvements	\$100,000

A master plan was completed in 2014, which included improvements to add, handicapped accessible walkways and improved parking areas. New benches and landscaping is included in this phase of the field improvements. The township is seeking \$50,000 funding assistance from DCNR.

Haymarket Park Playground Improvements	\$90,000
---	-----------------

The Parks and Recreation Department has recommended replacing the existing wood framed play equipment. Purchase and installation of a new piece of play equipment by a certified installer is recommended.

Tudek Dog Park Parking Improvements	\$120,750
--	------------------

Landscape Architect Dan Jones has developed a plan to improve parking, enhance the Park Crest Lane park entrance, signage and stormwater management for the dog park. Current parking is inadequate and frequently dog park users are parking in grass areas resulting in mud. Additionally, a pedestrian walkway would be constructed from the parking area for the community garden to the dog park should overflow parking be required.

Drinking Fountain Replacements	\$10,000
---------------------------------------	-----------------

Placement of drinking fountains at township parks began nearly 20 years ago as new parks were developed and older parks refurbished. A replacement program is suggested since some of the fountains are older and parts not available. The replacement program would affect 6 parks and cost spread out over 3 years. Included in the cost is the fountain, concrete and some underground plumbing. This item would replace drinking fountains at Haymarket Park and Meadows Park.

Playground Safety & Update Program	\$36,900
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To provide for equipment upgrades and replacements in order to meet playground safety standards.

Acquisition of Property – Blue Course Drive	\$240,000
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The township is interested in purchasing a plot of land for development of a connection trail between Glenview and Blue Course Drive along with preservation of a natural area for stormwater control. This is currently private property. The township is currently in negotiations with the property owner.

2018

Suburban Park Improvements	\$200,000
-----------------------------------	------------------

Based on the updated master plan, it is anticipated that the baseball field may be relocated and new playground equipment installed. The current field fencing was installed in the 1970's. The baseball field is used by State College Little League and the State College Pony League.

Tudek Barn Roof Replacement/Replace Barn Doors	\$38,000
---	-----------------

The barn roof at the park should be evaluated. This is a metal roof that has been sealed once in the past 15 years. The actual age of the roof is unknown. The evaluation will provide the Township with information on the need and timing of replacing the roof. While this is occurring, the barn doors should also be replaced.

Cecil Irvin Park	\$200,000
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Continued park improvements in accordance with the park master plan. The township is seeking \$100,000 funding assistance from DCNR.

Drinking Fountain Replacements	\$10,000
---------------------------------------	-----------------

Placement of drinking fountains at township parks began nearly 20 years ago as new parks were developed and older parks refurbished. A replacement program is suggested since some of the fountains are older and parts not available. The replacement program would affect 6 parks and cost spread out over 3 years. Included in the cost is the fountain, concrete and some underground plumbing. This item would replace drinking fountains at Park Hills Park and Homestead Park.

Playground Safety & Update Program	\$36,900
---	-----------------

To provide for equipment upgrades and replacements in order to meet playground safety standards.

Plant Trees (various locations: 20 trees installed @ \$500/tree)	\$11,000
---	-----------------

Concentration on newer parks to begin installation of landscaping.

2019

Tom Tudek Memorial Park Waterline Upgrade and Fountain Replacement on Restroom Building	\$45,210
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The restroom building at the Tom Tudek Memorial Park is heavily used during the spring, summer and fall. Since construction, the restrooms have experienced a problem with the water pressure and volume available to operate the toilet facilities. An upsizing of the water line is the only solution. This project would be combined with the replacement of the drinking fountain located on the exterior of the restroom facility.

Playground Safety & Update Program	\$37,500
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To provide for equipment upgrades and replacements in order to meet playground safety standards.

Plant Trees (various locations: 20 trees installed @ \$500/tree)	\$11,500
---	-----------------

Concentration on newer parks to begin installation of landscaping.

Fairbrook Park Master Plan Update	\$22,500
--	-----------------

Fairbrook Park is a 23-acre public facility with playing fields, play areas, picnic facilities, perimeter walking path, hard court and parking facilities. The park offers an opportunity to convert some of the highly maintained turf areas to low maintenance as no mow or pollinator

areas. A revised master plan would evaluate the areas of the park for conversion as well as consider improving amenities.

2020

Tudek Farmhouse Roof Replacement

\$0

The farmhouse is need of a roof. This will be funded through the Tudek Trust Fund.
\$7,000

Plant Trees (various locations: 20 trees installed @ 460/tree)

\$9,700

Concentration on newer parks to begin installation of landscaping.

Park Amenities

\$14,000

Install or replace benches, trash containers, grills, dog waste stations

2021

Homestead Park Play Equipment

\$65,000

The Parks and Recreation Department is recommending updating and adding age appropriate play equipment and installation by a certified installer.

Haymarket Park Restroom Facilities

\$235,000

The Master Plan for Haymarket Park includes construction of restroom facilities. This park is a highly-used, centralized park. Currently, the only township park where permanent restroom facilities are constructed is at Tom Tudek Memorial Park.

FUND 31
REGIONAL CAPITAL RECREATION
PROJECTS FUND

31 REGIONAL CAPITAL RECREATION PROJECTS FUND

REVENUES

Since there is sufficient fund balance in the fund, no transfers are budgeted from the General Fund at this time. Should the Cottages be approved, those monies will help sustain the fund for at least an additional three to four years, assuming no change in regional parks debt service cost.

341 INTEREST REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$9,103	\$7,000	\$8,000	\$8,000

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

387 PRIVATE CONTRIBUTIONS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
387.002 Developer Contributions	\$0	\$0	\$0	\$400,000

This account represents revenue related to developer contributions toward regional park and recreation projects. This projection is subject to the resolution of the Springton Pointe litigation and recording of The Cottages at State College PRD Master Plan

EXPENDITURES

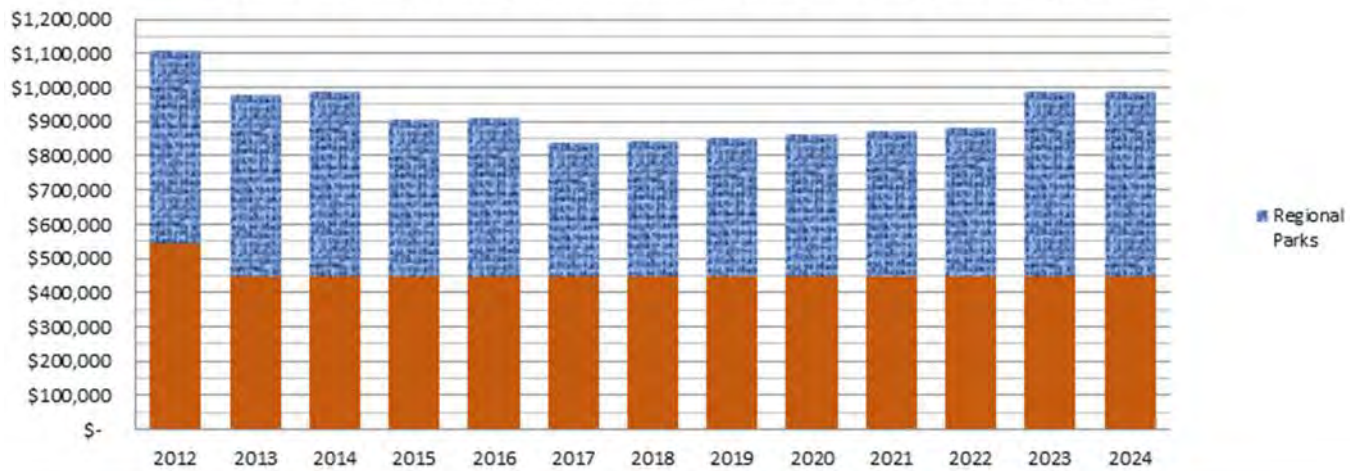
452 REGIONAL PARKS CAPITAL PROJECTS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
452.535 CRCOG Regional Parks Capital	\$136,852	\$117,762	\$117,762	\$108,120

Per the direction of the Board of Supervisors, beginning in 2014 the budget included payment of the Township's Centre Region COG Regional Capital Parks debt service from this fund. This fund is restricted for use in accordance with the resolution establishing the fund.

Below is the debt schedule provided by CRPR for the pools and the parks debt. The current projection for the parks debt repayment bottoms in 2017.

Debt Repayment Projection - Pools and Regional Parks



492 INTERFUND OPERATING TRANSFERS

492.001 Transfer to General Fund	2015 Actual	2016 Budget	2016 Projected	2017 Budget
	\$0	\$0	\$0	\$0

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

FUND 32
TRANSPORTATION IMPROVEMENT
FUND

32 TRANSPORTATION IMPROVEMENT FUND

REVENUES

341 INTEREST REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$29,907	\$22,500	\$30,000	\$30,000

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

351 FEDERAL GRANT REVENUES

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
351.030 Federal Grant	\$0	\$0	\$0	\$0

No funding is expected in 2017.

354 STATE GRANT REVENUES

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
351.030 PennDOT Grant	\$0	\$0	\$0	\$1,518,000

Grant funding is budgeted for the West College Streetscape project (\$798,000) and the Automated Red Light Enforcement (\$640,000+\$80,000)

357 LOCAL GOVERNMENT GRANT REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
357.000 Utility Reimbursements	\$0	\$0	\$0	\$0

Nothing is budgeted for 2017

387 PRIVATE CONTRIBUTIONS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
387.000 Developer Contributions	\$0	\$0	\$0	\$0

This line item provides for the developer's contributions.

392 INTERFUND TRANSFERS

392.001 Transfer from General Fund	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$1,244,122	\$1,234,356	\$1,838,291	\$1,302,527

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and a resolution increasing the real estate tax. The Board further directed that a specific fund be established to account for the taxes collected from these increased tax rates. The Transportation Improvement Fund has been established in accordance with Resolution 2001-25. In 2015, the amount of the transfer was reduced. The tax allocations are listed below:

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

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

For 2016, there has been unexpected collections in the transfer taxes, resulting in a larger than expected transfer to the TIF fund. This anomaly is not included in the 2017 budgeted amounts.

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

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

393 PROCEEDS FROM LONG TERM DEBT

393.100 Proceeds from Long Term Debt	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$0	\$295,000	\$0	\$0

This account represents the proceeds for short term funding for the West College Avenue Streetscape project.

EXPENDITURES

402 AUDITING

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
402.311 Audit Fees	\$0	\$0	\$0	\$0

No single audit fees are required for 2017.

408 PUBLIC WORKS-ENGINEERING

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
408.313 Engineering Specialties	\$45,753	\$234,000	\$132,000	\$268,000

This account represents the cost for engineering and inspection for township projects. For 2017, this includes Automated Red Light Enforcement (\$41,000), Green Light Go (\$62,000), Sycamore drainage (\$15,000) and West College Avenue Inspection (\$150,000).

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
408.314 Engineering Design	\$34,544	\$0	\$0	\$0

This account represents the cost for design assistance for road projects.

434 STREET LIGHTS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
434.361 Street Light Construction	\$143	\$0	\$0	\$0

This item provides funding for capital expenses related to street light projects.

439 CAPITAL CONSTRUCTION

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
439.310 Professional Services-ROW Appraisal	\$0	\$0	\$0	\$4,000

This item provides funding for any necessary appraisal fees for capital road projects.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
439.311 Professional Services- ROW Acquisition	\$0	\$0	\$0	\$2,000

This item provides funding for any necessary professional fees for capital road projects.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
439.312 Right of Way Legal Fees	\$0	\$0	\$0	\$1,000

This item provides funding for any necessary legal fees for capital road projects.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
439.313 Right of Way Acquisition Costs	\$720	\$447,000	\$398,000	\$19,000

This item provides funding for any necessary easements required for capital road projects such as drainage improvements Suburban Avenue or right of way for sidewalk on West College Avenue.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
439.360 Utility Construction Costs	\$0	\$93,000	\$0	\$0

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

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
439.610 Capital Construction	\$185,798	\$1,391,599	\$1,078,000	\$3,915,000

This account represents the construction costs allocated to the Transportation Improvement Fund for the 2017 capital transportation projects as detailed in the 2017-2021 CIP with revisions listed here.

Description	Amount
West College Avenue Streetscape (grant)	\$648,000
Shared use Path with Patton Township (1/3 share)	50,000
Automated Red Light Enforcement (grant) (from 2018)	699,000
Corl Street/West College Ave Signal (revised from \$359,000)	278,000

Kansa Ave	240,000
Sycamore Drive	484,000
Meckley Drive	76,000
ADA Handicap Ramps	62,000
Left turn lane Valley Vista/Bachman Ave	396,000
Right turn lane Science Park/Circleville/Valley Vista	169,000
Martin Street (including drainage improvements \$250K)	539,000
East Chestnut Street	19,000
West Gatesburg Road	222,000
Bike path maintenance	33,000

FUND 33
PINE GROVE MILLS
STREET LIGHT FUND

33 PINE GROVE MILLS STREET LIGHT FUND**REVENUES****341 INTEREST REVENUE**

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$160	\$150	\$150	\$150

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

387 DEVELOPER CONTRIBUTIONS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
387.020 Developer Contributions	\$0	\$0	\$0	\$0

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

EXPENDITURES**439 CAPITAL CONSTRUCTION**

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
439.610 Capital Construction	\$0	\$0	\$0	\$0

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

FUND 34
PARK IMPROVEMENT FUND

34 PARK IMPROVEMENT FUND**REVENUES****341 INTEREST REVENUE**

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$1,138	\$250	\$750	\$750

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

Interest earned on fee-in-lieu of parkland payments are maintained separately by contributions made by the developer and by the park to which the contribution is made. This process is required under Act 170 of 1988, the Pennsylvania Municipalities Planning Code as amended.

359 FEE IN-LIEU

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
359.080 Fee In-Lieu Revenue	\$63,475	\$0	\$0	\$0

This account reflects receipts for Fee In-Lieu from developers in accordance with the fund provisions.

EXPENDITURES**454 PARK IMPROVEMENTS**

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
454.XXX Capital Projects	\$51,013	\$48,000	\$48,000	\$44,000

Fund balance will be used for water line for the butterfly gardens Tudek Park.

FUND 60
POLICE PENSION FUND

60 UNIFORMED POLICE PENSION TRUST FUND**REVENUES**

The current investment policy statement was updated and approved by the pension committee. Beginning in May 2013, PNC Institutional Investments began and continues to manage the pension investments.

341 INTEREST REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue	\$142,949	\$70,000	\$90,000	\$70,000

This account represents the interest income revenue for the pension plan.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.010 Realized Gains/Losses	\$99,244	\$0	\$0	\$0

This account represents the realized gains/losses on the sales of securities in the plan.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.020 Unrealized Gains/Losses	\$-195,252	\$0	\$0	\$0

This account represents the unrealized gains/losses of securities not sold in the plan.

355 STATE SHARED PAYMENTS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
355.050 Act 205 State Funding	\$255,274	\$218,386	\$218,386	\$220,640

This account reflects the expected State funding for the police pension. This is based on the 2017 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

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

389 MISCELLANEOUS REVENUES

389.000 Miscellaneous Revenue	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$474	\$0	\$0	\$0

This line item represents miscellaneous revenues not recorded in other accounts.

389.010 Employer Contributions	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$17,545	\$0	\$0	\$0

This line item represents employer contributions toward the police pension plan.

389.020 Employee Contributions	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$74,524	\$77,120	\$77,120	\$86,798

Under Act 600, limitations for Home Rule Municipalities are limited to a maximum of 5% pension contribution since they also contribute to Social Security. This line item represents the funding required to meet the Police MMO (Minimum Municipal Obligation).

Due to the funding shortfall for the year, uniform employees (including chief) will be required to partially fund the pension plan. For 2017, the employees will be required to pay the maximum allowed 5% of gross base pay.

EXPENDITURES

401 ADMINISTRATION

401.240 General Expense	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
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\$0 \$0 \$0 \$0

This account reflects miscellaneous expenditures not specified in other accounts.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
401.340 Advertising & Printing				
	\$0	\$0	\$0	\$0

This account reflects any costs related to advertising and printing for the pension.

404 LEGAL

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
404.180 Legal Fees				
	\$3,547	\$1,000	\$1,000	\$1,000

Professional services for the account include legal fees. Typical expenditures relate to bargaining agreement activities or Police Association issues.

410 PUBLIC SAFETY

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
410.197 Retired Payroll				
	\$226,978	\$226,951	\$226,951	\$262,878

This amount is being budgeted to cover the costs associated with 11 retired police officers:

Robert Barry	\$21,120
Bernard Torsell	\$23,205
Edward Connor	\$29,773
John Conti	\$26,836
Drew Clemson	\$27,030
Stacy Spicer	\$27,592
Keith Fitzgerald	\$8,210
Rob Glenny	\$35,927
David Mulfinger	\$31,148

Ed Zweig	\$31,398
Michael Kenny	\$639
Total	\$262,878

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
410.210 Office Supplies	\$0	\$100	\$100	\$100

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

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
410.229 Meeting Expenses	\$121	\$350	\$350	\$350

This account provides for the quarterly meeting expenses related to the administration of the Police Pension plan and any ad hoc meetings called.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
410.310 Actuarial Fees	\$6,400	\$0	\$4,000	\$0

Professional services for the account include actuarial fees. Actuarial studies are required every 2 years. The most recent study was completed in 2015. The next study is due in 2017.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
410.311 Payroll Processing Fees	\$440	\$700	\$700	\$700

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

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
410.312 Broker Fees	\$33,543	\$40,000	\$33,750	\$35,000

This account provides for the brokers fees and expenses related to the investment accounts which is typically a percentage of the value of the investment balances. PNC has a tiered fee structure. .75% annually based on the value of the account up to \$5M, falling to .45% annually on amounts over \$5M and less than \$10M. On a portfolio of \$4.5M, the annual fee would be \$33,750

FUND 65
NON-UNIFORM PENSION FUND

65 NON-UNIFORMED PENSION TRUST FUND**REVENUES****341 INTEREST REVENUE**

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue- Banks	\$50	\$0	\$0	\$0

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.010 Interest Revenue- ICMA-RC-Pension	\$-75,764	\$0	\$100,000	\$0

The large majority of funds are maintained with the ICMA-RC investment trust under individual accounts for each employee. This account reflects investment earnings on these accounts.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.020 Interest Revenue ICMA-RC-Retirement Health Savings	\$0	\$0	\$0	\$0

This account represents the investment and earnings in the ICMA-RC Retirement Health Savings Account.

355 STATE SHARED PAYMENTS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
355.050 Act 205 Funding	\$30,947	\$67,835	\$114,087	\$111,833

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

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

389 PENSION FUNDING

389.000 Employer Contributions	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$142,216	\$106,645	\$145,400	\$158,634

This account reflects the amount that the township is required to fund the 401 (a) non-uniform pension based on the Minimum Municipal Obligation estimate for 2017. This assumes prefunding 10 months prior to the state funding. The remaining 2 months will be deducted from the state funding. Any amount over this will be reimbursed back to the township before the end of the year.

389.010 Employee Rollovers in	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$15,518	\$0	\$0	\$0

This account reflects employee fund from service before fully vesting.

389.020 Forfeiture Revenue	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$15,518	\$0	\$0	\$0

This account reflects reimbursement of expenditures to the plan for employees separating from service before fully vested.

389.030 Employer Retirement Health Savings Contributions	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
	\$0	\$0	\$0	\$5,500

This line item reflects the contributions made by the township to the ICMA-RC retirement health savings account.

EXPENDITURES

483 EMPLOYER PAID BENEFITS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
483.300 Pension Distributions	\$405,826	\$0	\$0	\$0

This account is for the estimated total of benefits that will be paid out of the Non-Uniform Employee 401 (a) Pension Plan. The non-uniform 401 (a) pension plan is a defined contribution 401(a) Money Purchase Plan that was established through a through ICMA Retirement Corporation. The plan is set up such that vesting in the plan occurs on a graduated scale beginning in year 3, which results in full vesting at the end of year 7.

492 INTERFUND OPERATING TRANSFERS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
492.001 Refund of Employers Contributions	\$68,500	\$13,355	\$85,007	\$80,106

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund prefunding of the plan as the result of State Aid. A portion of the Act 205 is historically available to reimburse the township minimum pension obligation. This refund will be made prior to the end of the year and is normally made in mid-December.

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

FUND 93
TOM TUDEK MEMORIAL PARK FUND

93 TOM TUDEK MEMORIAL PARK TRUST FUND

REVENUE

341 INTEREST REVENUE

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.000 Interest Revenue-Banks	\$5,580	\$50	\$100	\$100

In order to obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the township retains its funds in an interest bearing cash account currently earning .70% annually at Jersey Shore State Bank.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
341.020 Interest Revenue-FNB Wealth Management	\$0	\$2,000	\$2,000	\$2,000

This account reflects earnings from the FNB Wealth Management investment net of fees. This is based on a balance of \$110,000 and a 1.8% return.

342 RENTS & ROYALTIES

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
342.200 Rental Payments – Farmhouse	\$7,750	\$9,450	\$9,450	\$9,450

The Trust rents the former Dreibelbis Farmstead home to recoup some of the expenses to maintain the home.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
342.220 Horse Boarding Fees	\$1,295	\$3,200	\$3,200	\$3,200

Beginning in August 2007, the Trust was boarding two horses with the capacity to board an additional two horses. The monthly rate is \$100 per stall.

387 PAYMENTS & CONTRIBUTIONS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
387.000 Other Contributions	\$4,851	\$0	\$5,200	\$0

No additional contributions are anticipated for 2017. The Trust will however participate in the Centre Gives campaign in an effort to obtain contributions towards capital projects.

EXPENDITURES**402 AUDITING SERVICES**

	2015 Actuals	2016 Budget	2016 Projected	2017 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 Accountant, Baker Tilly, LLC, typically completes this filing requirement. In the prior years, this cost was included in the township's general audit services.

452 PARK CAPITAL IMPROVEMENTS

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
452.373 Rental House Improvements	\$0	\$4,000	\$0	\$4,000

During 2017, the farmhouse may need capital improvements, which are unforeseen at this time. This line item does provide some funding in the same amount as previous years.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
452.376 Implement Shed	\$0	\$500	\$500	\$500

Potential miscellaneous expenses related to the implement shed.

454 PARK OPERATING EXPENSES

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
454.220 Park Operating Supplies	\$0	\$500	\$0	\$500

This account is used to record miscellaneous operating expenditures.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
454.239 Butterfly Gardens	\$227	\$500	\$227	\$500

The Trust has funded the maintenance and plant purchases for the Butterfly Garden and other small maintenance items as enhancements to the park.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
454.372 Dog Park Maintenance	\$43	\$0	\$0	\$0

This account represents expenditures for maintaining the dog park.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
454.373 Farmhouse (Rental) House	\$1,353	\$1,550	\$750	\$1,550

The Trust pays for refuse removal (\$160) and sewage services by UAJA (University Area Joint Authority \$440) and the code rental permit (\$30), fire extinguisher inspection, backflow preventer inspection and furnace cleaning.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
454.375 Barn (Horse Barn)	\$1,360	\$300	\$2,150	\$300

Water for the barn and electrical power is included in this account.

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
454.376 Implement Shed Maintenance)	\$1,585	\$0	\$0	\$0

This account reflects costs related to the maintenance of the implement shed.

	2015 Actuals	2016 Budget	2016 Projected	2017 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

	2015 Actuals	2016 Budget	2016 Projected	2017 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 renter's insurance. Insurance coverage was increased in 2009 and adjusted annually since that date. Liability insurance is budgeted at \$1,300 and property insurance is budget at \$1,700.

489 CONTINGENCY

	2015 Actuals	2016 Budget	2016 Projected	2017 Budget
489.240 Contingency	\$0	\$500	\$0	\$500

This account represents unforeseen and unanticipated expenditures.

GLOSSARY

GLOSSARY

Accrual Basis

A basis of accounting in which transactions are recognized at the time they are incurred, rather than when cash is received or spent.

Annual Budget

A plan of financial activity for a specified period of time (usually fiscal year) indicating all planned revenues and expenses for the budget period.

Appropriation

A legal authorization made by the legislative body of a government, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are granted for a one-year period.

Assessed Valuation

The estimated value of real estate by the County Assessor, as a basis for levying property taxes.

Assessment Ratio

The ratio at which the tax rate is applied to the tax base.

Asset

Property owned by a government, which has monetary value.

Assigned Fund Balance

Fund balances that are constrained by the Township's intent to be used for a specific purpose, but are not restricted or committed.

Available Fund Balance

This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Balanced Budget

A budget in which current year revenues equal or exceed operating expenses and any recurring capital expenses

Bond

A written promise to pay a specified sum of money (called principal or face value) at a specified date or future dates along with periodic interest paid at a specified percentage of the principal.

Bonded Debt

The portion of indebtedness represented by outstanding bonds

Budget

The financial plan for maintaining the township for one 12-month period. The plan is an estimate of the proposed expenditures and the proposed means of financing them.

Budget Calendar

The schedule of key dates, which a government follows in the preparation, adoption and revisions of the budget.

Budgetary Control

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Asset

Assets valued at \$2,500 or more at acquisition and having an estimated useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget

The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Equipment

Tangible equipment items, other than real property, whose value exceeds \$2,500 and whose useful life exceeds one year.

Capital Improvement Plan

A five-year plan of proposed capital expenditures and the means of financing them. The Capital Improvement Program is usually enacted in conjunction with the complete annual operating budget, which includes both operating and capital outlays.

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Project

Projects whose value exceeds \$25,000 and whose useful life is longer than three years.

Chart of Accounts

A chart detailing the system of numbered and descriptive general ledger accounts used to designate funds, assets, liabilities, fund balances, revenues and expenditures.

CAFR

The official annual report stating the financial position and the result of operations for the township for the year. It incorporates an opinion of the reports general-purpose financial statements by an independent certified public accounting firm.

Committed Fund Balance

Fund balances that are restricted by the highest level of decision-making authority.

Debt Service

Payment of interest and principal to holders of a government's debt instruments.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department

A unit of the township government segregated by function. Departments are managed by a department head that reports to the Township Manager.

Disbursement

The expenditure of monies from an account.

Distinguished Budget Presentation Award Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Earned Income Tax

A tax levied on all income earned as salary and wages. Passive income such as interest, dividends, capital gains, and pensions are exempt from this tax.

Employee Benefits

Personnel costs that are supplemental to employee's base salary, which are paid wholly or in part by the township. Such items consist of the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrances

Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures needed to complete unperformed contracts or those in process.

Expenditure

The use of financial resources for the provision or acquisition of goods received or services rendered, payment of debt service, transfers or other financial uses.

Fiscal Year/Calendar Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Typically beginning on dates other than January 1. If such year begins on January 1, it is considered a Calendar year.

FTE (Fulltime Equivalent)

A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

A full-time position would be 1.0 FTE while a part-time position scheduled for a 20-hour week would be 0.5 FTE

Fund

An independent self-balancing set of accounts used to record revenue or expenditures, related assets, liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance

The excess of a fund's assets over its liabilities.

General Obligation Bonds

When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation bonds.

General Obligation Notes

When a government pledges its full faith and credit to the repayment of the bank loans it undertakes, then those loans or notes are general obligation notes.

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Gross Bonded Debt

The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Home Rule

A township that has authority to exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax; and to incur debt.

Infrastructure

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

Intergovernmental Transfer

Intergovernmental Transfers may also be considered grants. They represent a contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments.

Line Item Budget

The presentation of the Township's budget in a form, which lists each spending unit's approved budget by specific line item of expense, along with the dollar amount budgeted.

Mill

The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

Modified Accrual Basis

Governmental funds are accounted for by using the modified accrual basis. Under it, revenues are recognized when they become susceptible to accrual (when they become both measureable and available to finance expenditures of the current period). Available means collectible in the current period or soon enough thereafter to be used to pay current period liabilities

Non-Recurring Revenues

Revenues that are unique and occur at one time only, or follow a sporadic, unpredictable pattern.

Non Spendable Fund Balance

Fund balances that are not in spendable form, such as inventories.

Objective

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific period.

Open Space Fees

Fees collected from residential developers in lieu of dedicating land for recreational or open space use.

Operating Budget

The primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The Operating Budget excludes capital improvement.

Operating Expenses

The cost for personnel, materials and equipment required a department to function

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services

Operating Transfer

Routine and/or recurring transfers of assets between funds.

Personal Services

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Program

A group of related activities performed by one or more organizational units for accomplishing a specific function for which the government is responsible

Real Estate Transfer Tax

This tax is a levy on the value of real property when ownership is transferred.

Recurring Revenues

Revenues that are received more than one time. Tax revenues are an example of recurring revenues.

Restricted Fund Balance

Fund balances that are restricted by external parties or enabling legislation.

Revenue

The term designates an increase to a fund's assets which, does not increase a liability (e.g., proceeds from a loan), does not represent a repayment of an expenditure already made or does not represent a cancellation of certain liabilities; and does not represent an increase in contributed capital.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

Special Assessment

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service that is deemed to primarily benefit those properties.

Tax Levy

To impose taxes for the support of government activities.

Taxes

Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Unassigned Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

FINANCIAL POLICIES

Township Financial Policies

The township maintains a number of written financial policies to guide staff in managing the financial affairs of the township. The financial policies are guidelines and not official adopted policies of the township. The outcomes of the policies are designed to:

1. Maintain long term fiscal sustainability
2. Provide sufficient financial resources to fulfill service needs
3. Enhance transparency related to the financial affairs of the township
4. Enhance township brand and reputation in the financial community
5. Enhance credit worthiness
6. Prevent fraud and improper use of township assets

Home Rule Charter

A home rule charter rather than the state second-class Township code guides the township. The home rule charter guides the township activities. The charter allows the township more flexibility in taxation and other revenue generating activities.

Internal Controls

The township will implement and maintain necessary internal controls to prevent, detect and/or correct accounting system weaknesses.

The township will maintain segregation of key duties and use the fraud diamond as a guide to preventing fraud.

Fiscal Monitoring

The township will present cash balances to the elected officials on a monthly basis.

The township will present actual revenues and expenditures compared to budget on a quarterly basis to the board of supervisors.

Budgetary and Accounting Basis

The township reports the annual operating budget and the capital improvement plan on the cash basis of accounting. The Capital budget is a plan, rather than an authorization to spend. The annual operating budget is prepared on the cash basis of accounting.

Financial transactions are reported based on the timing of cash receipts and disbursements. With the exception of encumbrances, the authorization to spend lapses along with the budget.

The township fund financial results are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measureable and available. Expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

The township will utilize best practices, including the concept of zero-based budgeting in preparation of the budget.

Balanced Budget Policy

The township defines a balanced budget using the following formula. This includes using existing fund balances to offset any deficit in the annual budget:

Beginning Fund Balance + Revenues - Expenditures.

Fund Balance Policy

The township will maintain minimum unassigned general fund operating fund balances between 15% and 50% of annual operating expenditures.

Cash Management Policy

The township will maintain sufficient cash reserves to maintain operations for a minimum of 60 days. It will strive to maintain minimum cash reserves of up to 6 months of operations.

The township will maintain separate bank accounts for each fund rather than centralizing cash into one account. This minimizes the chance of comingling funds.

Cash receipts will be deposited as expediently as reasonably possible to obtain interest earnings.

Investment Policy

The township will follow Federal and State laws regarding investments, including PA Act 72. The township will review investment returns on a regular basis and make adjustments as necessary to obtain the highest return within the risk models allowed by law.

Revenue Policy

The township seeks to maintain a diversified and growing revenue base in order to maintain sufficient monetary reserves to fulfill current and future service needs.

The township will strive to maintain current tax rates as long as feasible without necessitating a reduction in essential services.

The township will strive to obtain intergovernmental funding, grants and contributions to provide additional funding for Township projects and endeavors.

The township will strive to under budget revenues within 5% of actual revenues, using historical trends, economic modeling, growth projections and other means available.

Debt Policy

Since debt is spending without the requisite current reserves, and the danger of excessive debt obligations, it is necessary to limit debt to amounts sustainable over the long term. With this in mind, the township advances certain policies related to debt

1. The township will maintain sufficient cash reserves for current and long-term operations.

2. The township will strive to accumulate sufficient funding in advance of projects wherever possible.
3. The township will limit leasing of equipment since leasing is the most expensive means of obtaining equipment.
4. The township will limit long-term debt proceeds to capital projects or large equipment. Long-term debt will not be used for operating expenses.
5. The township will strive to limit long-term debt service requirements to no greater than 15% of annual revenues, with a goal of eliminating long-term debt if feasible.

Expenditure Control

The township will implement and maintain policies to limit spending to legal budgeted levels.

The township will scrutinize expenditures in accordance in order of the largest expenditure to the smallest and sample the smaller expenditures in order to get the largest return on investment.

The township will monitor expenditures monthly and report actual revenues and expenditures to budgeted amounts to the elected officials on a quarterly basis.

The township will monitor trends and take preventive and/or corrective action as soon as reasonably possible.

The township will strive to stabilize or reduce unnecessary ongoing costs.

The township will make all reasonable efforts to reduce waste.

Capital Planning

The township will annually prepare a five-year capital plan, identifying key revenues and capital expenditures and staffing changes needed to improve or maintain township capital assets.

The capital plan will also include operating activities projections in an attempt to forecast comprehensive township operations for the five years.

Capital assets are currently defined as assets with an expected service life of more than one year and a minimum cost of \$2,500.