

## 2018 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

David G. Pribulka, Township Manager

David J. Modricker, Director of Public Works

Eric R. Endresen, Director of Finance

Christopher Albright, Chief of Police

Raymond J. Stolas, 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)** 181  
the SL fund is a dedicated fund to assess costs to those who benefit directly from the lights

**Hydrant Fund (03)** 184  
the Hydrant fund is a dedicated fund to assess costs to those who benefit directly from the hydrants

**Liquid Fuels Fund (35)** 187  
the LF fund is required by the state to account for state liquid fuels funding for the maintenance of roads and bridges

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

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

**Ag Preservation Fund (19)** 194  
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The Capital Improvement plan is not an official Township budget. Rather, it is a five-year plan of the forecasted capital needs of the Township. This includes estimates for operational costs as well in order to better predict the financial sustainability of the Township over the mid-term.

**Regional Capital Recreation Projects Fund (31)** 277  
the RCRP fund is dedicated for the capital costs of regional parks

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The Fiduciary Funds represent the non-governmental accounts of the Township. these funds are separate from the Township activities and are entrusted to the Township to administer. These include the pension funds and the Tudek Memorial Trust Fund.

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The Glossary provides definitions of key terms for the report to make reading and understanding this document easier.

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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 16, 2017**

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

## **Introduction**

It is my distinct honor to be able to present to you the 2018 Ferguson Township Operating Budget. There are several guiding documents used by the Township to help ensure good stewardship of taxpayer resources. These include the Capital Improvement Plan; Recreation, Parks, and Open Space Plan; Centre Region Comprehensive Plan; and, most importantly, the Ferguson Township Strategic Plan. The Annual Operating Budget is an authorization to spend money in accordance with the policy direction of the elected officials. A good budget will progress toward the implementation of goals and objectives identified in the Strategic Plan in a manner that is economically sustainable and improves the quality of service delivery to Township residents. I am pleased to say that the 2018 Operating Budget achieves those goals.

2017 was a year of transition for Ferguson Township, including the retirements of long-time Township Manager Mark Kunkle and Chief of Police Diane Conrad. With big shoes to fill, senior staff worked closely with the Board of Supervisors and other appointed officials to make tremendous strides in several areas. The 2018 Operating Budget sets the stage to continue that progress. It is consistent with the projects identified in the 2018 – 2022 Capital Improvement Plan.

The economy in the Township continues to be a key factor contributing to our growth. Real Estate Taxes are projected to reach \$1.38 million by the end of 2017. Real Estate Transfer Taxes, or taxes paid when property transfers ownership, are projected to reach nearly \$2 million, or \$700,000 over budget. Earned Income Tax continues to be the Township's largest source of revenue, projected to reach over \$6.8 million in 2017.

Steady growth and prudent fiscal management has allowed the Township to enhance its service delivery without added cost to the taxpayer. Since 2006, the Township is operating without a tax increase.

In 2018, the total expenditures across all funds including pension and the Tudek Trust equals \$21,994,498. The total expenditures for all governmental funds in 2018 is \$21,563,730. In the General Fund, the Township's largest fund, expenditures are projected to be \$12,318,932. This represents a decrease of -\$110,815, or -0.9% below the 2017 Operating 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 2018-2022 Capital Improvement Program Budget and with significant input from department heads.

## Budget Preparation Calendar

September 9	Finance Director provides link to new budget narrative and worksheet to Department Heads.
October 13	Due date for department heads to complete draft worksheet and narrative
October 17 to October 20	Manager and Finance Director meet with Department heads to review department budgets
October 27	Manager and Finance Director meet to discuss changes to draft document before submission to Board of Supervisors
November 3	Proposed budget provided to Board of Supervisors and public. Manager advertises public work sessions
Mid November	Board of Supervisors/Manager/Staff special meetings. The proposed budget is made available to the public and on the website. Manager advertises budget Board of Supervisors meetings for December
December 4	Board of Supervisors public meeting on proposed Budget.
December 11	Board of Supervisors adopts Budget

## 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.

## 2017 Accomplishments

- ✓ Achieved Police Department Accreditation;
  - ✓ Completed and managed capital projects and equipment acquisition;
  - ✓ Began the process of designing a LEED Gold Certified Public Works Maintenance Facility;
  - ✓ Completed implementation of Laserfiche Document Management software and converted approximately 6,000 tax parcel files to digital copies – freeing valuable office space, streamlining business processes, and becoming more compliant with federal and state record retention statutes;
  - ✓ Updated the Ferguson Township Official Map;
  - ✓ Made significant strides in rewriting the Township's zoning and subdivision and land development ordinances;
  - ✓ Grew the Township's Twitter following to over 600, and advanced community outreach and engagement through initiatives such as Coffee and Conversation, Neighborhood Association Open Forum, and several ad hoc committees comprised of residents and stakeholders;
  - ✓ Began a storm water fee feasibility study;
- Launched "Welcome to the Community" – A guide for new Township residents;

## 2018 Initiatives

- ✓ Construct LEED Gold Public Works Maintenance Facility;
- ✓ Renovate Township office to meet the needs of a growing staff and community;
- ✓ Expand community engagement initiatives and reach new demographics;
- ✓ Work toward community and environmental sustainability initiatives through sound land use practices, community planning, and civil engineering;
- ✓ Complete design and manage an estimated \$ in capital projects and equipment;
- ✓ Complete the implementation of the new Police Records Management System;
- ✓ Finalize storm water fee feasibility study and analyze and implement results;
- ✓ Initiate a fire station feasibility study for the western end of the Township to supplement the analysis prepared by the Centre Region Fire Director in 2017;
- ✓ Complete comprehensive rewrite of the zoning and subdivision and land development ordinances;
- ✓ Update the Recreation, Parks and Open Space Plan;

## A Vision for the Future

The future remains bright for Ferguson Township and the Centre Region. As we continue to enjoy sustainable growth, rising property values, and increases in earned income, it can be expected that the high quality of public services our residents have come to rely on will continue to improve. Fund balances continue to exceed the recommended percentage of overall governmental funds, providing cushion should the Township face unforeseen expenditures or shortages in revenue. Tax rates are sufficient to maintain revenue needed to fund operating and capital expenses.

While the present financial condition of the Township is strong, uncertainties in several areas continue to threaten the bottom line, and the need to be fiscally responsible has never been greater. Costs associated with stormwater management and the Township's National Pollutant Discharge Elimination System (NPDES) Permit continue to increase significantly. For this reason, the Township is midway through the completion of a stormwater fee feasibility study to identify an alternative revenue source to help maintain compliance. Other liabilities such as pension and healthcare costs continue to threaten the long-term financial stability of the Township. While the Township's participation in the Pennsylvania Municipal Health Insurance Cooperative helps keep insurance premiums below average market rates, uncertainties with the future of the Affordable Care Act make predicting future premiums exceedingly difficult.

Ferguson Township is a growing community. As we grow, capital investments are needed to maintain and improve the quality of public service delivery. In 2018, ground will break on the construction of a new Public Works Maintenance Facility that will meet residents' needs for many years to come. The building will house a growing fleet and include state-of-the-art facilities for the maintenance and care of municipal vehicles, extended their life and stretching the taxpayer dollar to its fullest.

Sustainability is a philosophy that permeates everything we do at Ferguson Township. Whether it's financial stability, sound land use planning, or community policing, your elected officials are committed to sustainability in all forms of governance. Nowhere is this more pressing than being caretakers of our environment and rich natural resources. With climate change threatening public infrastructure around the globe, the Board of Supervisors is committed to fighting its effects at the local level. In 2017, this meant adopting a resolution committing the Township to developing a strategy to become a net-zero greenhouse gas emitter no later than 2050. This must be done in a manner that is transparent, fair, and economically responsible. The design of the new Public Works Maintenance Facility has the goal of achieving LEED Gold certification – one of the highest standards of environmentally conscious building design available. The Board continues to work on an ordinance to protect our Township's high-quality watersheds, and one of the most comprehensive stormwater management ordinances in the Commonwealth ensures development will occur with a key focus on the environment.

## Summary

The future is bright for our community. Despite the challenges we face, we are poised to continue into 2018 with a strong focus on what's to come. The Township continues to be home to outstanding parkland and open space, prime agriculture, innovative industry, and much more. The 2018 Annual Operating Budget is one step toward sustaining and enhancing the high quality of life our nearly 19,000 residents have come to expect.

Respectfully Submitted,

David G. Pribulka, 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 continues to be 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, including department heads, are 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 monitors the financial operations monthly and quarterly. Cash balances are strong and cash is generally accumulated prior to purchasing larger assets to mitigate the use of debt and potential tax increases. Sinking funds are used in some cases to accumulate funds in preparation of future expenditures.

The Township is a partner with other Centre Region municipalities in some large regional projects. Overall, this concept has allowed the Township to provide services that otherwise would not have been possible. Over time, as the Township and region have grown, so too has the cost of the regional programs. These programs are absorbing more and more of the Township finances. These include two completed regional aquatics centers and three regional parks, one which is delayed indefinitely. In order to make these services affordable, the costs are shared among the regional municipalities based on a specific formula derived from population, assessed property values, and income tax collections. Ferguson Township has grown faster than some other members in these areas of the formula, leading to a larger share of regional costs for the Township. Currently, there are no dedicated funding sources for certain regional services other than general taxes. Therefore, these costs are being absorbed by the growth in the Township and region.

Some 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 and continues to increase. This is directly affecting 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 using not for profit cooperative agencies. This has saved the taxpayers hundreds of thousands of dollars over the past decade.

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, 2017**

*Christopher P. Morill*

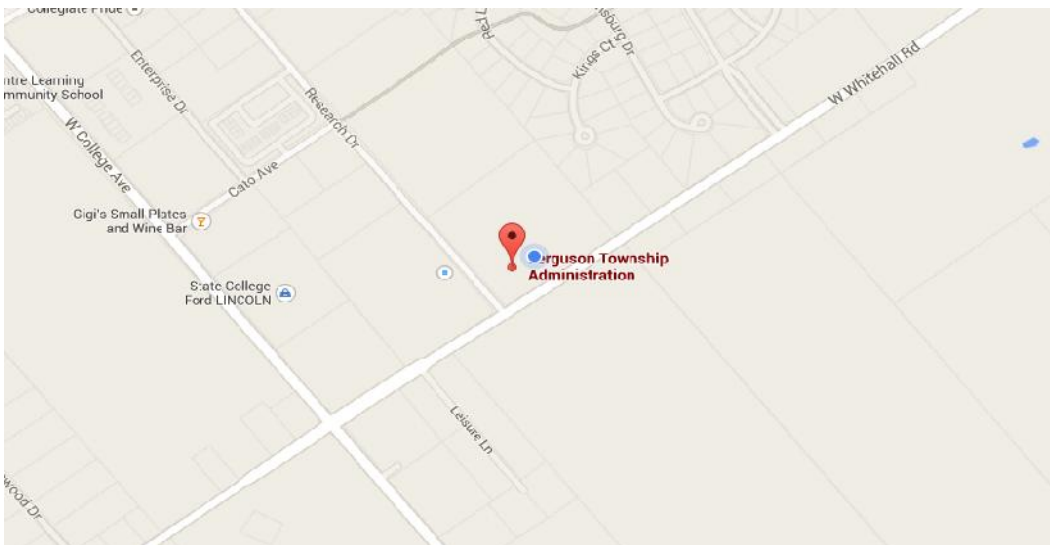
Executive Director

## 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: 18,649 (est)  
 Population Density 373.0 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.

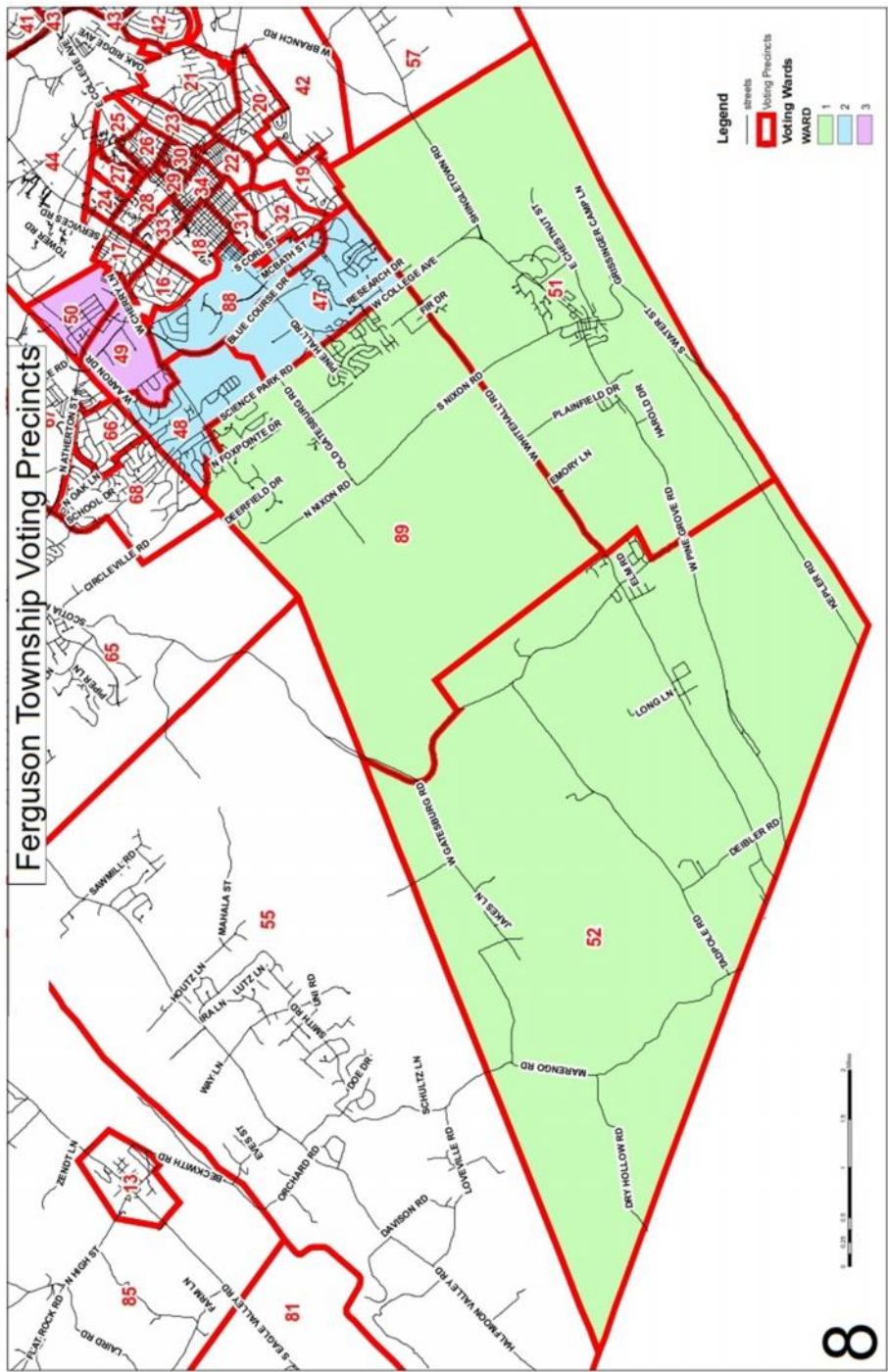
Since the late 1960s, Ferguson Township has been an active participant in the Centre Region Council of Governments (CRCOG). The Centre Region COG is a voluntary association of the Borough of State College and the Townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering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

Township Official Map

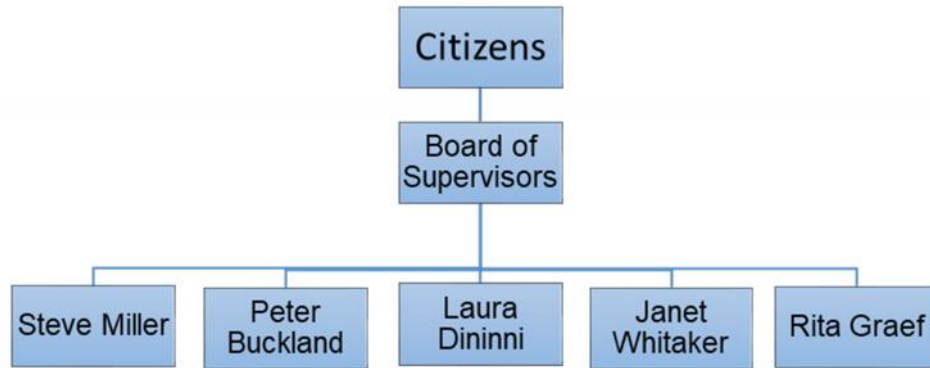


# Voting Wards

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



## 2017 Ferguson Township Board of Supervisors



**Chairman**  
**Steve Miller**  
Supervisor-at-Large



**Vice Chairman**  
**Peter Buckland**  
Ward II



**Laura Dininni**  
Ward I



**Janet Whitaker**  
Supervisor-at-Large



**Rita Graef**  
Ward III

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.



## 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.

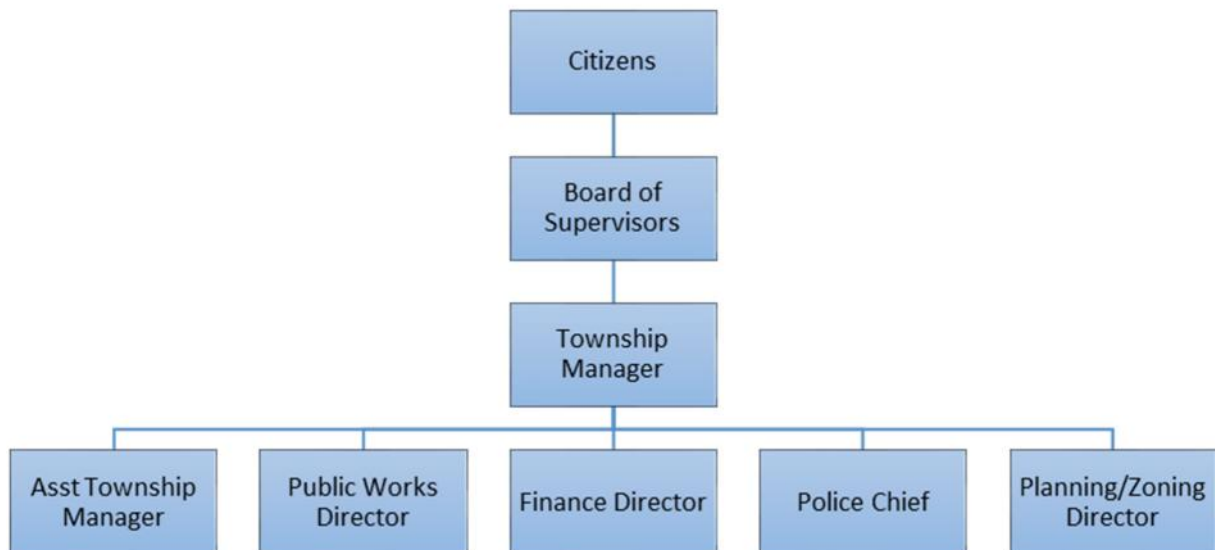
**Collaborating with our neighboring municipalities to provide cost effective services.** The Centre Region is home to one of the premier and oldest Council of Governments in the Commonwealth. For decades, the municipalities that comprise the Centre Region have recognized the benefits of regional cooperation 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
<b>GENERAL GOVERNMENT</b>			
Board of Supervisors	2.5	2.5	2.5
<b>ADMINISTRATION</b>			
Township Manager	1	1	1
Assistant Manager	1	1	1
Administration Staff	2	2	2
<b>FINANCE &amp; TAX</b>			
Finance Director	1	1	1
Finance Staff	2.5	2.5	2.5
<b>ENGINEERING SECTION</b>			
Public Works Director	1	1	1
Township Engineer	1	1	1
Asst. Township Engineer	0	1	1
Engineering Assistant	1	1	1
Engineering Tech	0	.5	1
GIS Tech	1	1.5	2
Administrative Assistant	1	1	0
<b>BUILDINGS &amp; GROUNDS</b>			
Custodian	1.5	1.5	1.5
<b>POLICE</b>			
Police Chief	1	1	1
Police Officers	21	21	21

Police Staff	2	2	2
Crossing Guards	.25	.25	.25
<b>PLANNING &amp; ZONING</b>			
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	1	1
<b>ROAD MAINTENANCE SECTION</b>			
Public Works Superintendent	1	1	1
Public Works Foreman	2	2	2
Road Workers	11	11	13
Mechanic	1	1	2
Mechanic Helper	.5	.5	.5
Seasonal Road Workers	1.5	1.5	1.5
<b>ARBORIST SECTION</b>			
Arborist	1	1	1
Seasonal Landscape Laborers	1	1	1
<b>Total</b>	<b>64.25</b>	<b>66.25</b>	<b>68.75</b>

## 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, through December 31.

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 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

September 9	Finance Director provides link to new budget narrative and worksheet to Department Heads.
October 13	Due date for department heads to complete draft worksheet and narrative
October 17 to October 20	Manager and Finance Director meet with Department heads to review department budgets
October 27	Manager and Finance Director meet to discuss changes to draft document before submission to Board of Supervisors
November 3	Draft budget provided to Board of Supervisors and public. Manager advertises public work sessions
Mid November	Board of Supervisors/Manager/Staff special meetings. The proposed budget is made available to the public and on the website. Manager advertises budget Board of Supervisors meetings for December
December 4	Board of Supervisors public meeting on proposed Budget.
December 11	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 fourteen (14) funds in its portfolio.

These include the [General Fund](#),  
three (3) [Special Revenue Funds](#),  
seven (6) [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 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. In 2017, the Piney Ridge fund was closed and the money was used to renovate the roads in the Piney Ridge development.

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.

## Changes in 2018 Budget Accounts

The Township follows the PA Chart of accounts and with the 2018, some of the account structure is changed to better align the Township budget with the state chart of accounts. Along with this, finance is working to improve categorizing expenditures.

The major changes include reducing the general expenditures accounts and reclassifying such expenditures to other accounts that better reflect the classification of the expenditures.

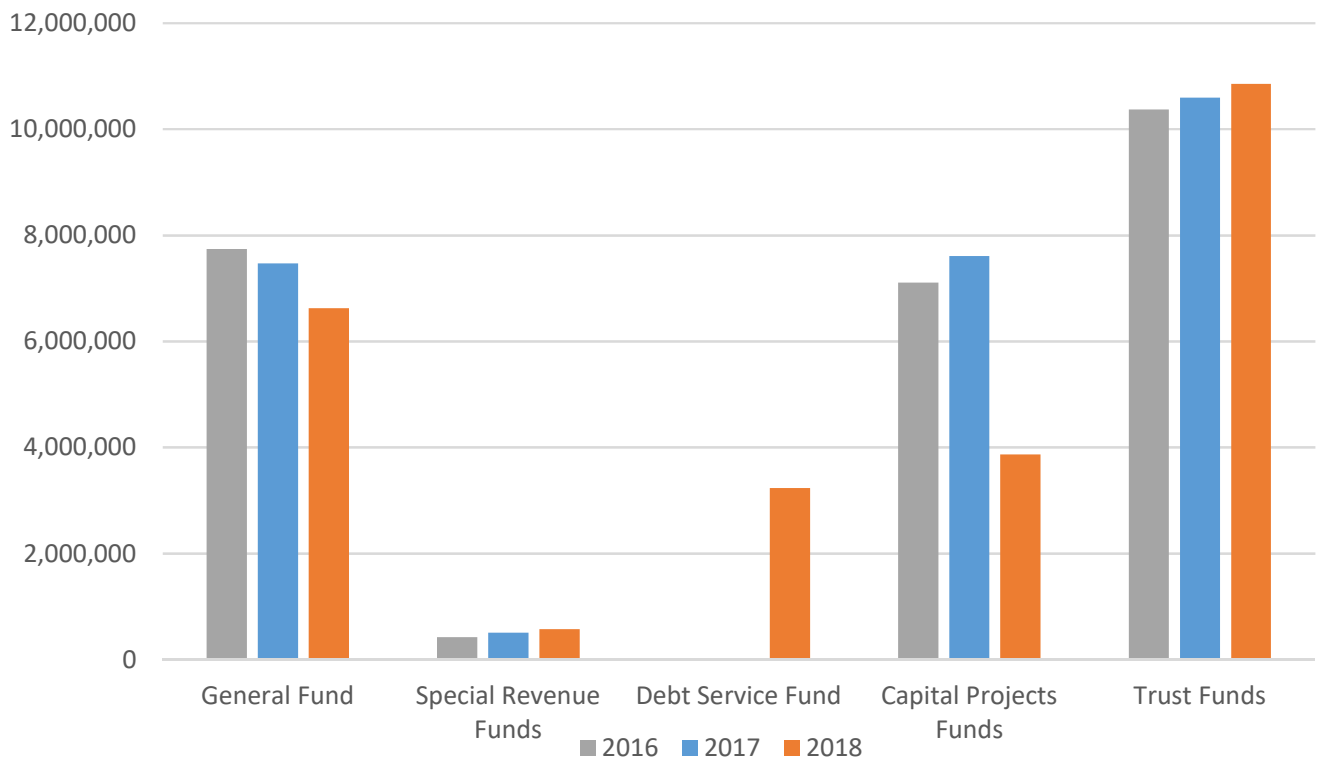
Such items include, cleaning supplies, bolts and hardware, communications,

The Township is adding/changing accounts to better reflect the cost of computer technology. With this in mind, some of the office equipment and other technology based accounts are being aligned with the Information technology accounts. Such items include copiers, computers and software, telephones, etc.

## ***FINANCIAL SUMMARY***

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### 2018 Budget Fund Balances



ALL FUNDS				
	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Beginning Balance</b>	<b>24,180,787</b>	<b>22,728,285</b>	<b>25,646,319</b>	<b>26,195,419</b>
Revenues	17,207,673	17,481,737	17,137,152	20,974,050
Expenditure	-15,742,141	-20,137,338	-16,588,052	-21,998,898
<b>Net Change</b>	<b>1,465,532</b>	<b>-2,655,601</b>	<b>549,100</b>	<b>-1,024,848</b>
<b>Ending Balance</b>	<b>25,646,319</b>	<b>20,072,684</b>	<b>26,195,419</b>	<b>25,170,571</b>

<b>Fund Balance % of Expenditures</b>	<b>163%</b>	<b>100%</b>	<b>158%</b>	<b>114%</b>
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GENERAL FUNDS				
	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>General Fund (01)</b>	<b>6,856,644</b>	<b>5,652,805</b>	<b>7,742,303</b>	<b>7,469,154</b>
<b>Beginning Balance</b>	<b>6,856,644</b>	<b>5,652,805</b>	<b>7,742,303</b>	<b>7,469,154</b>
Revenues	12,346,134	11,437,263	12,113,979	11,479,606
Expenditure	-11,460,475	-12,429,747	-12,387,128	-12,323,332
<b>Net Change</b>	<b>885,659</b>	<b>-992,484</b>	<b>-273,149</b>	<b>-843,726</b>
<b>Ending Balance</b>	<b>7,742,303</b>	<b>4,660,321</b>	<b>7,469,154</b>	<b>6,625,428</b>

<b>Fund Balance % of Expenditures</b>	<b>68%</b>		<b>60%</b>	<b>54%</b>
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SPECIAL REVENUE FUNDS				
	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Streetlight Fund (02)</b>	<b>-270</b>	<b>5,197</b>	<b>-5,937</b>	<b>-1,523</b>
<b>Beginning Balance</b>	<b>-270</b>	<b>5,197</b>	<b>-5,937</b>	<b>-1,523</b>
Revenues	10,528	18,222	24,025	25,015
Expenditure	-16,195	-20,911	-19,611	-21,500
<b>Net Change</b>	<b>-5,667</b>	<b>-2,689</b>	<b>4,414</b>	<b>3,515</b>
<b>Ending Balance</b>	<b>-5,937</b>	<b>2,508</b>	<b>-1,523</b>	<b>1,992</b>

	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Hydrant Fund (03)</b>	<b>-1,823</b>	<b>5,241</b>	<b>-12,926</b>	<b>-13,782</b>
<b>Beginning Balance</b>	<b>-1,823</b>	<b>5,241</b>	<b>-12,926</b>	<b>-13,782</b>
Revenues	21,172	34,234	34,164	50,030
Expenditure	-32,275	-32,200	-35,020	-35,500
<b>Net Change</b>	<b>-11,103</b>	<b>2,034</b>	<b>-856</b>	<b>14,530</b>
<b>Ending Balance</b>	<b>-12,926</b>	<b>7,275</b>	<b>-13,782</b>	<b>748</b>

	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Liquid Fuels Fund (35)</b>	<b>323,966</b>	<b>315,612</b>	<b>437,969</b>	<b>521,388</b>
<b>Beginning Balance</b>	<b>323,966</b>	<b>315,612</b>	<b>437,969</b>	<b>521,388</b>
Revenues	609,879	610,086	639,782	639,782
Expenditure	-495,876	-566,935	-556,363	-585,300
<b>Net Change</b>	<b>114,003</b>	<b>43,151</b>	<b>83,419</b>	<b>54,482</b>
<b>Ending Balance</b>	<b>437,969</b>	<b>358,763</b>	<b>521,388</b>	<b>575,870</b>

DEBT SERVICE FUNDS				
	2015 Actual	2017 Budget	2016 Project	2017 Budget
<b>General Obligation Fund (16)</b>	<b>1,203</b>	<b>7,278</b>	<b>1,366</b>	<b>12,792</b>
<b>Beginning Balance</b>	<b>1,203</b>	<b>7,278</b>	<b>1,366</b>	<b>12,792</b>
Revenues	558,943	560,000	570,150	4,255,000
Expenditure	-558,780	-558,724	-558,724	-1,030,000
<b>Net Change</b>	<b>163</b>	<b>1,276</b>	<b>11,426</b>	<b>3,225,000</b>
<b>Ending Balance</b>	<b>1,366</b>	<b>8,554</b>	<b>12,792</b>	<b>3,237,792</b>

TRUST FUNDS				
	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Police Pension (60)</b>	<b>4,604,499</b>	<b>4,444,638</b>	<b>4,902,984</b>	<b>4,928,374</b>
<b>Beginning Balance</b>	<b>4,604,499</b>	<b>4,444,638</b>	<b>4,902,984</b>	<b>4,928,374</b>
Revenues	541,633	377,438	350,640	387,366
Expenditure	-243,148	-300,028	-325,250	-327,650
<b>Net Change</b>	<b>298,485</b>	<b>77,410</b>	<b>25,390</b>	<b>59,716</b>
<b>Ending Balance</b>	<b>4,902,984</b>	<b>4,522,048</b>	<b>4,928,374</b>	<b>4,988,090</b>

	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Non-Uniform Pension (65)</b>	<b>2,946,536</b>	<b>3,357,652</b>	<b>3,176,616</b>	<b>3,377,523</b>
<b>Beginning Balance</b>	<b>2,946,536</b>	<b>3,357,652</b>	<b>3,176,616</b>	<b>3,377,523</b>
Revenues	364,928	275,967	295,157	285,376
Expenditure	-134,848	-80,106	-94,250	-87,250
<b>Net Change</b>	<b>230,080</b>	<b>195,861</b>	<b>200,907</b>	<b>198,126</b>
<b>Ending Balance</b>	<b>3,176,616</b>	<b>3,553,513</b>	<b>3,377,523</b>	<b>3,575,649</b>

	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Tudek Trust (93)</b>	<b>2,294,806</b>	<b>2,297,650</b>	<b>2,296,057</b>	<b>2,294,339</b>
<b>Beginning Balance</b>	<b>2,294,806</b>	<b>2,297,650</b>	<b>2,296,057</b>	<b>2,294,339</b>
Revenues	15,203	14,750	7,175	20,525
Expenditure	-13,952	-15,268	-8,893	-15,868
<b>Net Change</b>	<b>1,251</b>	<b>-518</b>	<b>-1,718</b>	<b>4,657</b>
<b>Ending Balance</b>	<b>2,296,057</b>	<b>2,297,132</b>	<b>2,294,339</b>	<b>2,298,996</b>

ALL GOVERNMENTAL FUNDS				
	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Beginning Balance</b>	<b>14,334,946</b>	<b>12,628,345</b>	<b>15,270,662</b>	<b>15,595,183</b>
Revenues	16,285,909	16,813,582	16,484,180	20,280,783
Expenditure	-15,350,193	-19,741,936	-16,159,659	-21,568,130
<b>Net Change</b>	<b>935,716</b>	<b>-2,928,354</b>	<b>324,521</b>	<b>-1,287,347</b>
<b>Ending Balance</b>	<b>15,270,662</b>	<b>9,699,991</b>	<b>15,595,183</b>	<b>14,307,836</b>

<b>Fund Balance % of Expenditures</b>	<b>99%</b>		<b>97%</b>	<b>66%</b>
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CAPITAL PROJECTS FUNDS				
	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Piney Ridge Fund (18)</b>	<b>89,587</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Balance</b>	<b>89,587</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenues	615	0	0	0
Expenditure	-90,202	0	0	0
<b>Net Change</b>	<b>-89,587</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Ag Preservation Fund (19)</b>	<b>53,541</b>	<b>84,890</b>	<b>67,967</b>	<b>82,609</b>
<b>Beginning Balance</b>	<b>53,541</b>	<b>84,890</b>	<b>67,967</b>	<b>82,609</b>
Revenues	25,444	25,350	25,660	25,600
Expenditure	-11,018	-33,733	-11,018	-9,200
<b>Net Change</b>	<b>14,426</b>	<b>-8,383</b>	<b>14,642</b>	<b>16,400</b>
<b>Ending Balance</b>	<b>67,967</b>	<b>76,507</b>	<b>82,609</b>	<b>99,009</b>

	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Capital Reserve Fund (30)</b>	<b>1,571,509</b>	<b>1,742,861</b>	<b>1,458,820</b>	<b>1,581,533</b>
<b>Beginning Balance</b>	<b>1,571,509</b>	<b>1,742,861</b>	<b>1,458,820</b>	<b>1,581,533</b>
Revenues	917,797	869,000	950,388	1,636,100
Expenditure	-1,030,486	-1,738,566	-827,675	-2,687,860
<b>Net Change</b>	<b>-112,689</b>	<b>-869,566</b>	<b>122,713</b>	<b>-1,051,760</b>
<b>Ending Balance</b>	<b>1,458,820</b>	<b>873,295</b>	<b>1,581,533</b>	<b>529,773</b>

	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Reg Cap Rec Projects Fund (31)</b>	<b>1,157,621</b>	<b>369,377</b>	<b>1,047,492</b>	<b>946,572</b>
<b>Beginning Balance</b>	<b>1,157,621</b>	<b>369,377</b>	<b>1,047,492</b>	<b>946,572</b>
Revenues	7,633	408,000	7,200	8,000
Expenditure	-117,762	-108,120	-108,120	-104,138
<b>Net Change</b>	<b>-110,129</b>	<b>299,880</b>	<b>-100,920</b>	<b>-96,138</b>
<b>Ending Balance</b>	<b>1,047,492</b>	<b>669,257</b>	<b>946,572</b>	<b>850,434</b>

	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Transportation Imp Fund (32)</b>	<b>4,121,585</b>	<b>4,380,014</b>	<b>4,377,710</b>	<b>4,881,419</b>
<b>Beginning Balance</b>	<b>4,121,585</b>	<b>4,380,014</b>	<b>4,377,710</b>	<b>4,881,419</b>
Revenues	1,745,047	2,850,527	2,111,709	2,161,000
Expenditure	-1,488,922	-4,209,000	-1,608,000	-4,731,300
<b>Net Change</b>	<b>256,125</b>	<b>-1,358,473</b>	<b>503,709</b>	<b>-2,570,300</b>
<b>Ending Balance</b>	<b>4,377,710</b>	<b>3,021,541</b>	<b>4,881,419</b>	<b>2,311,119</b>

	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>PGM Streetlight Fund (33)</b>	<b>21,366</b>	<b>21,447</b>	<b>21,513</b>	<b>21,663</b>
<b>Beginning Balance</b>	<b>21,366</b>	<b>21,447</b>	<b>21,513</b>	<b>21,663</b>
Revenues	147	150	150	150
Expenditure	0	0	0	0
<b>Net Change</b>	<b>147</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Ending Balance</b>	<b>21,513</b>	<b>21,597</b>	<b>21,663</b>	<b>21,813</b>

	2016 Actual	2017 Budget	2017 Project	2018 Budget
<b>Park Improvement Fund (34)</b>	<b>140,017</b>	<b>43,623</b>	<b>134,385</b>	<b>93,358</b>
<b>Beginning Balance</b>	<b>140,017</b>	<b>43,623</b>	<b>134,385</b>	<b>93,358</b>
Revenues	42,570	750	6,973	500
Expenditure	-48,202	-44,000	-48,000	-40,000
<b>Net Change</b>	<b>-5,632</b>	<b>-43,250</b>	<b>-41,027</b>	<b>-39,500</b>
<b>Ending Balance</b>	<b>134,385</b>	<b>373</b>	<b>93,358</b>	<b>53,858</b>

capital project expenditures			-2,602,813	-7,572,498
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# General Ledger

## 2018 Budget Report by Fund\_Acct



User: eendresen  
 Printed: 12/06/17 10:56:49  
 Period 01 - 15  
 Fiscal Year 2018

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>01</b>	<b>GENERAL FUND</b>				
<b>301</b>	<b>REAL PROPERTY TAX REVENUE</b>				
01-300-301-010	CURRENT REAL ESTATE TAXES	1,384,964.78	1,393,756.00	1,379,956.00	1,425,425.00
01-300-301-020	DELINQUENT REAL ESTATE TAXES	14,011.71	16,000.00	10,000.00	10,000.00
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>0.00</u>	<u>250.00</u>	<u>100.00</u>	<u>250.00</u>
<b>301</b>	<b>REAL PROPERTY TAX REVENUE</b>	<b>1,398,976.49</b>	<b>1,410,006.00</b>	<b>1,390,056.00</b>	<b>1,435,675.00</b>
<b>310</b>	<b>LOCAL ENABLING TAX REVENUE</b>				
01-300-310-010	REAL ESTATE TRANSFER TAX	2,044,111.18	1,300,000.00	2,000,000.00	1,400,000.00
01-300-310-021	EARNED INCOME TAXES	6,846,036.43	6,936,000.00	6,800,000.00	6,837,000.00
01-300-310-051	LOCAL SERVICES TAX	<u>348,927.14</u>	<u>310,000.00</u>	<u>310,000.00</u>	<u>310,000.00</u>
<b>310</b>	<b>LOCAL ENABLING TAX REVENUE</b>	<b>9,239,074.75</b>	<b>8,546,000.00</b>	<b>9,110,000.00</b>	<b>8,547,000.00</b>
<b>321</b>	<b>BUSINESS LICENSES &amp; PERMITS</b>				
01-300-321-061	TRANSIENT RETAILER PERMITS	1,010.00	500.00	700.00	500.00
01-300-321-062	HOME OCCUPATION PERMITS	325.00	200.00	300.00	200.00
01-300-321-080	CABLE TV FRANCHISE FEES	258,563.60	250,000.00	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>
<b>321</b>	<b>BUSINESS LICENSES &amp; PERMITS</b>	<b>263,098.60</b>	<b>253,900.00</b>	<b>254,200.00</b>	<b>253,900.00</b>
<b>322</b>	<b>NON-BUSINESS LICENSESPERMITS</b>				
01-300-322-030	MUNICIPAL LIENS-GRASSWEEDS	70.00	0.00	70.00	0.00
01-300-322-081	ON-LOT SEWAGE PERMITS	0.00	0.00	100.00	0.00
01-300-322-082	SIGN PERMITS	17,135.00	11,000.00	11,000.00	11,000.00
01-300-322-083	CONDITIONAL USE PERMITS	600.00	300.00	600.00	300.00
01-300-322-300	DRIVEWAY PERMITS	2,000.00	3,000.00	2,500.00	3,000.00
01-300-322-500	PAVE CUT PERMITS	3,000.00	4,000.00	4,000.00	4,000.00
01-300-322-900	FIBEROPTIC LICENSE FEES	<u>28,189.80</u>	<u>27,452.00</u>	<u>27,452.00</u>	<u>27,452.00</u>
<b>322</b>	<b>NON-BUSINESS LICENSESPERMITS</b>	<b>50,994.80</b>	<b>45,752.00</b>	<b>45,722.00</b>	<b>45,752.00</b>
<b>331</b>	<b>FINES</b>				
01-300-331-010	MAGISTRATE FINES	3,562.11	3,000.00	3,000.00	3,000.00
01-300-331-110	DUI FINES	32,804.63	33,000.00	33,000.00	33,000.00
01-300-331-120	FALSE ALARM FINES	900.00	825.00	825.00	825.00
01-300-331-140	PARKINGSNOWWEEDS FINES	<u>67,910.32</u>	<u>65,000.00</u>	<u>65,000.00</u>	<u>65,000.00</u>
<b>331</b>	<b>FINES</b>	<b>105,177.06</b>	<b>101,825.00</b>	<b>101,825.00</b>	<b>101,825.00</b>
<b>332</b>	<b>FOREFEITS</b>				
01-300-332-000	FLEX 125 PLAN FOREFEITURES	2,229.90	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	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>332</b>	<b>FOREFEITS</b>	<b>2,229.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>341</b>	<b>INTEREST EARNED</b>				
01-300-341-000	INTEREST REVENUE-BANKSCDS	33,393.05	26,250.00	29,800.00	29,800.00
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	8,523.95	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	1,787.21	0.00	0.00	0.00
01-300-341-130	REALIZED GL-MORGAN STANLEY	4.17	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>
<b>341</b>	<b>INTEREST EARNED</b>	<b>43,708.38</b>	<b>36,450.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>342</b>	<b>RENTS &amp; ROYALTIES</b>				
01-300-342-200	RENT OF TOWNSHIP PROPERTY	0.00	0.00	0.00	0.00
01-300-342-210	COG BUILDING RENT REVENUE	42,828.52	42,829.00	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>
<b>342</b>	<b>RENTS &amp; ROYALTIES</b>	<b>42,828.52</b>	<b>44,109.00</b>	<b>44,109.00</b>	<b>44,109.00</b>
<b>351</b>	<b>FEDERAL GRANTS</b>				
01-300-351-020	COPS FAST GRANT REVENUE	0.00	0.00	0.00	0.00
01-300-351-030	DUI GRANT REVENUE	35,391.00	43,435.00	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>
<b>351</b>	<b>FEDERAL GRANTS</b>	<b>35,391.00</b>	<b>43,435.00</b>	<b>42,615.00</b>	<b>43,435.00</b>
<b>354</b>	<b>STATE GRANTS</b>				
01-300-354-021	EVOC DRIVER TRAINING	0.00	0.00	0.00	0.00
01-300-354-022	BUCKLE UP REVENUE	4,079.26	2,600.00	2,600.00	3,000.00
01-300-354-023	DARE INSTRUCTOR REVENUE	0.00	0.00	0.00	0.00
01-300-354-024	POLICE ACADEMY GRANT REVENUE	10,877.80	10,878.00	10,878.00	5,439.00
01-300-354-025	DRIVE SAFE GRANT REVENUE	1,789.73	3,000.00	3,000.00	3,000.00
01-300-354-026	SAFETY RELATED GRANT REVENUE	0.00	0.00	0.00	0.00
01-300-354-027	BNI LOCAL TASK FORCE REVENUE	19,272.53	12,000.00	16,000.00	12,000.00
01-300-354-028	SAFE SCHOOLS GRANT REVENUE	0.00	0.00	0.00	0.00
01-300-354-030	WINTER SNOW AGREEMENT	3,271.02	3,336.00	3,336.00	3,436.00
01-300-354-070	DCNR GRANT REVENUES	0.00	0.00	0.00	0.00
01-300-354-120	PEMA GRANT REVENUE	0.00	0.00	0.00	0.00
01-300-354-160	MISC STATE GRANT REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>354</b>	<b>STATE GRANTS</b>	<b>39,290.34</b>	<b>31,814.00</b>	<b>35,814.00</b>	<b>26,875.00</b>
<b>355</b>	<b>STATE SHARED REVENUES</b>				
01-300-355-010	PURTA REVENUE	10,383.97	11,142.00	11,142.00	11,142.00
01-300-355-040	LIQUOR LICENSE REVENUE	3,000.00	3,300.00	3,000.00	3,300.00
01-300-355-050	ACT 205 STATE AID REVENUE	332,473.11	332,473.00	332,473.00	362,472.00
01-300-355-070	FOREIGN FIRE RELIEF AID	139,901.93	139,902.00	129,415.00	129,415.00
01-300-355-080	MARCELLUS SHALE IMPACT FEES	4,219.62	2,300.00	4,265.00	3,000.00
01-300-355-090	STATE POLICE FINES	<u>9,171.39</u>	<u>5,500.00</u>	<u>5,500.00</u>	<u>5,500.00</u>
<b>355</b>	<b>STATE SHARED REVENUES</b>	<b>499,150.02</b>	<b>494,617.00</b>	<b>485,795.00</b>	<b>514,829.00</b>
<b>356</b>	<b>STATE PAYMENT IN-LIEU OF TAX</b>				
01-300-356-010	STATE FOREST LAND REVENUE	3,877.63	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>

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>356</b>	<b>STATE PAYMENT IN-LIEU OF TAX</b>	<b>6,941.83</b>	<b>5,945.00</b>	<b>5,945.00</b>	<b>5,945.00</b>
<b>357</b>	<b>LOCAL GRANTS</b>				
01-300-357-030	LIQUID FUELS TAX GRANT REVENUE	<u>30,000.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
<b>357</b>	<b>LOCAL GRANTS</b>	<b>30,000.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>358</b>	<b>LOCAL SHARED PAYMENTS</b>				
01-300-358-300	SHARED CUSTODIAN REVENUE	<u>28,636.54</u>	<u>28,300.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
<b>358</b>	<b>LOCAL SHARED PAYMENTS</b>	<b>28,636.54</b>	<b>28,300.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>359</b>	<b>LOCAL PAYMENTS IN-LIEU OF TAX</b>				
01-300-359-000	PENN STATE SETTLEMENT REVENUE	<u>136,285.75</u>	<u>146,051.00</u>	<u>147,762.00</u>	<u>150,941.00</u>
<b>359</b>	<b>LOCAL PAYMENTS IN-LIEU OF TAX</b>	<b>136,285.75</b>	<b>146,051.00</b>	<b>147,762.00</b>	<b>150,941.00</b>
<b>361</b>	<b>DEPARTMENTAL EARNINGS</b>				
01-300-361-000	NSF CHARGES REVENUE	1,017.89	0.00	0.00	0.00
01-300-361-300	MISCELLANEOUS PERMITS	-8,995.00	110.00	110.00	110.00
01-300-361-310	SUBDIVISION PLAN FEES	2,300.00	2,500.00	2,500.00	2,500.00
01-300-361-320	SITE PLAN REVIEW FEES	350.00	300.00	200.00	300.00
01-300-361-321	TOWNSHIP ENGINEER REVIEW FEES	2,044.32	15,000.00	15,000.00	15,000.00
01-300-361-322	OUTSIDE ENGINEER REVENUES	0.00	0.00	0.00	0.00
01-300-361-330	ZONING PERMITS	12,195.00	16,000.00	16,000.00	16,000.00
01-300-361-331	RENTAL PERMITS	5,322.00	5,800.00	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	3,300.00	5,000.00	5,000.00	5,000.00
01-300-361-410	LIGHTING PLAN APPLICATION FEE	350.00	400.00	400.00	400.00
01-300-361-510	ZONING MAP SALES	60.00	0.00	0.00	0.00
01-300-361-520	CODE OF ORDINANCE SALES	0.00	0.00	0.00	0.00
01-300-361-560	STREET SIGN SALES	0.00	0.00	0.00	0.00
01-300-361-630	SCASD TAX COLLECTION REVENUE	36,622.21	40,250.00	40,250.00	40,250.00
01-300-361-650	TAX CERTIFICATION REVENUE	13,849.90	7,000.00	7,000.00	7,000.00
01-300-361-710	MISCELLANEOUS BID FEES	105.00	135.00	135.00	135.00
01-300-361-750	ORDINANCE AMENDMENT FEES	<u>1,500.00</u>	<u>0.00</u>	<u>1,250.00</u>	<u>0.00</u>
<b>361</b>	<b>DEPARTMENTAL EARNINGS</b>	<b>70,021.32</b>	<b>92,495.00</b>	<b>93,645.00</b>	<b>92,495.00</b>
<b>362</b>	<b>PUBLIC SAFETY</b>				
01-300-362-000	MISCELLANEOUS POLICE REVENUE	1,622.64	0.00	250.00	0.00
01-300-362-010	AG PROGRESS DAYS REVENUE	6,426.00	6,500.00	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	34,361.26	53,533.00	40,150.00	43,500.00
01-300-362-110	ACCIDENT REPORT SALES	3,480.00	3,600.00	3,600.00	3,600.00
01-300-362-111	LOCAL BACKGROUND CHECKS	30.00	0.00	30.00	0.00
01-300-362-112	POLICE OFFICER TEST FEES	1,651.00	0.00	1,250.00	0.00
01-300-362-220	PARKING PERMITS	0.00	250.00	250.00	250.00
01-300-362-450	SPECIAL EVENTS PERMITS	<u>550.00</u>	<u>75.00</u>	<u>75.00</u>	<u>75.00</u>
<b>362</b>	<b>PUBLIC SAFETY</b>	<b>48,120.90</b>	<b>63,958.00</b>	<b>52,031.00</b>	<b>53,925.00</b>
<b>363</b>	<b>PUBLIC WORKS SERVICE REVENUE</b>				
01-300-363-100	SIDEWALK REPAIRS REPLACEMENT	0.00	0.00	0.00	0.00
01-300-363-500	PUBLIC WORKS SERVICES REVENUE	330.00	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	495.00	0.00	0.00	0.00

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>363</b>	<b>PUBLIC WORKS SERVICE REVENUE</b>	<b>825.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>
<b>364</b>	<b>SANITATION REVENUE</b>				
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
<b>364</b>	<b>SANITATION REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>365</b>	<b>HEALTH SERVICES REVENUE</b>				
01-300-365-200	HEALTH INSPECTION FEES	8,450.10	8,500.00	8,500.00	8,500.00
<b>365</b>	<b>HEALTH SERVICES REVENUE</b>	<b>8,450.10</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>8,500.00</b>
<b>367</b>	<b>CULTURERECREATION</b>				
01-300-367-800	PARK CONTRIBUTIONS	0.00	0.00	0.00	0.00
<b>367</b>	<b>CULTURERECREATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>				
01-300-389-000	MISCELLANEOUS REVENUE	2,022.49	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	29,805.44	0.00	29,800.00	0.00
01-300-389-030	ONLINE PAYMENT CHARGESFEES	-10.00	0.00	0.00	0.00
01-300-389-040	SAFETY PROGRAM AWARD REVENUE	2,310.85	2,000.00	2,310.00	2,000.00
01-300-389-050	HEALTH INSURANCE REFUNDS	256,078.00	0.00	159,450.00	50,000.00
01-300-389-060	PCARD REBATES	226.75	0.00	400.00	400.00
01-300-389-070	FLEX PLAN FOREFEITURES	3,549.05	0.00	0.00	0.00
01-300-389-080	WORKERS COMP REFUNDS	1,988.00	0.00	0.00	0.00
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>295,970.58</b>	<b>4,000.00</b>	<b>195,460.00</b>	<b>54,400.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
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
01-300-392-035	TRANSFER FROM LIQUID FUELS	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	0.00	80,106.00	0.00	0.00
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>80,106.00</b>	<b>0.00</b>	<b>0.00</b>
<b>395</b>	<b>REFUNDS OF PRIOR YR'S EXPENSES</b>				
01-300-395-000	REFUND OF PRIOR YEARS EXPENSES	3.83	0.00	0.00	0.00
<b>395</b>	<b>REFUNDS OF PRIOR YR'S EXPENSES</b>	<b>3.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>400</b>	<b>LEGISLATIVE BODY</b>				
01-400-400-105	SUPERVISORS COMPENSATION	20,109.38	20,625.00	20,625.00	20,625.00
01-400-400-240	GENERAL EXPENSE	2,717.13	4,700.00	4,500.00	5,000.00
01-400-400-310	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01-400-400-320	CNET CONTRIBUTIONS	20,318.00	21,255.00	18,665.00	21,000.00
01-400-400-330	TRANSPORTATION	138.24	725.00	50.00	500.00
01-400-400-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-400-420	DUESSUBSCRIPTIONSMEMBERSHIPS	9,334.07	11,120.00	6,000.00	8,900.00

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>400</b>	<b>LEGISLATIVE BODY</b>	<b>52,616.82</b>	<b>58,425.00</b>	<b>49,840.00</b>	<b>56,025.00</b>
<b>401</b>	<b>EXECUTIVE</b>				
01-400-401-110	TOWNSHIP MANAGERS SALARY	112,864.08	112,332.00	105,000.00	107,310.00
01-400-401-112	ASSISTANT MANAGER SALARY	58,343.04	59,458.00	55,000.00	60,000.00
01-400-401-114	ADMINISTRATIVE STAFF SALARY	86,323.50	90,384.00	87,361.00	105,050.00
01-400-401-210	OFFICE SUPPLIES	2,561.47	3,000.00	2,000.00	3,000.00
01-400-401-240	GENERAL EXPENSE	4,323.07	5,000.00	6,200.00	5,500.00
01-400-401-252	COMPUTER COSTS	0.00	0.00	6,200.00	6,500.00
01-400-401-320	COMMUNICATIONS	17,446.05	19,600.00	10,900.00	20,600.00
01-400-401-330	TRANSPORTATION	-496.16	280.00	-150.00	250.00
01-400-401-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-401-340	ADVERTISING AND PRINTING	22,038.87	26,000.00	33,900.00	30,000.00
01-400-401-350	BONDING	500.00	625.00	1,250.00	625.00
01-400-401-370	REPAIRS & MAINTENANCE	6,471.92	7,000.00	0.00	0.00
01-400-401-420	DUESSUBSCRIPTIONSMEMBERSHIPS	7,420.77	11,190.00	8,000.00	10,600.00
01-400-401-450	CONTRACTED SERVICES	0.00	20,000.00	19,407.00	15,000.00
01-400-401-460	EDUCATION	960.00	0.00	0.00	0.00
01-400-401-750	OFFICE EQUIPMENT	<u>301.53</u>	<u>750.00</u>	<u>0.00</u>	<u>0.00</u>
<b>401</b>	<b>EXECUTIVE</b>	<b>319,058.14</b>	<b>355,619.00</b>	<b>335,068.00</b>	<b>364,435.00</b>
<b>402</b>	<b>FINANCE</b>				
01-400-402-110	FINANCE DIRECTORS SALARY	81,739.92	82,966.00	84,847.00	86,714.00
01-400-402-114	FINANCE STAFF SALARIES	67,561.29	67,436.00	69,905.00	70,202.00
01-400-402-210	OFFICE SUPPLIES	663.12	2,000.00	1,500.00	1,500.00
01-400-402-240	GENERAL EXPENSE	743.26	150.00	150.00	150.00
01-400-402-242	COMPUTER & IT	0.00	0.00	0.00	0.00
01-400-402-252	COMPUTER MAINTENANCE	0.00	0.00	29,830.00	32,000.00
01-400-402-311	FEES FOR ANNUAL AUDIT	25,500.00	27,295.00	27,400.00	28,250.00
01-400-402-320	COMMUNICATIONS	0.00	0.00	200.00	250.00
01-400-402-330	TRANSPORTATION	25.92	100.00	350.00	350.00
01-400-402-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-402-340	ADVERTISING AND PRINTING	971.69	500.00	1,700.00	1,100.00
01-400-402-370	REPAIRSMAINTENANCE	19,218.95	29,830.00	0.00	0.00
	AGREEMENT				
01-400-402-420	DUESSUBSCRIPTIONSMEMBERSHIPS	4,672.06	3,355.00	5,000.00	5,000.00
01-400-402-460	EDUCATION	0.00	0.00	0.00	0.00
01-400-402-750	OFFICE EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>402</b>	<b>FINANCE</b>	<b>201,096.21</b>	<b>213,632.00</b>	<b>220,882.00</b>	<b>225,516.00</b>
<b>403</b>	<b>TAX OFFICE</b>				
01-400-403-112	TAX ADMINISTRATOR SALARY	0.00	0.00	0.00	0.00
01-400-403-114	TAX DEPARTMENT SALARY	38,460.00	39,037.00	39,806.00	40,682.00
01-400-403-180	TAX STAFF OVERTIME	0.00	250.00	0.00	0.00
01-400-403-210	OFFICE SUPPLIES	379.61	500.00	400.00	500.00
01-400-403-240	GENERAL EXPENSE	0.00	50.00	0.00	50.00
01-400-403-252	COMPUTERS & IT	0.00	0.00	0.00	0.00
01-400-403-317	TCC COSTS	0.00	500.00	1,300.00	650.00
01-400-403-320	POSTAGE	3,656.00	3,650.00	3,650.00	3,650.00
01-400-403-330	TRANSPORTATION	47.74	50.00	50.00	50.00
01-400-403-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-403-340	ADVERTISING AND PRINTING	1,377.00	1,000.00	1,000.00	1,000.00
01-400-403-350	BONDING	334.80	500.00	500.00	500.00
01-400-403-370	REPAIRSMAINTENANCE	69.49	100.00	200.00	250.00
	AGREEMENTS				
01-400-403-420	DUESSUBSCRIPTIONSMEMBERSHIPS	16.82	200.00	50.00	100.00
01-400-403-450	CONTRACTED SERVICES	2,837.40	3,350.00	3,350.00	3,350.00
01-400-403-750	OFFICE EQUIPMENT	<u>0.00</u>	<u>0.00</u>	<u>1,025.00</u>	<u>0.00</u>
<b>403</b>	<b>TAX OFFICE</b>	<b>47,178.86</b>	<b>49,187.00</b>	<b>51,331.00</b>	<b>50,782.00</b>

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>404</b>	<b>LEGAL</b>				
01-400-404-310	SOLICITORS SERVICES	7,730.40	13,500.00	10,000.00	17,200.00
01-400-404-314	LEGAL SERVICES-SPEC COUNCIL	4,925.89	4,000.00	4,000.00	4,000.00
01-400-404-315	LEGAL SERVICES-OTHER	10,991.24	9,500.00	12,000.00	10,000.00
01-400-404-317	CABLE FRANCHISE CONSORTIUM	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,000.00</u>
<b>404</b>	<b>LEGAL</b>	<b>23,647.53</b>	<b>27,000.00</b>	<b>26,000.00</b>	<b>38,200.00</b>
<b>406</b>	<b>OTHER GOVT ADMINISTRATION</b>				
01-400-406-530	ADMINISTRATION & GENERAL	100,346.00	108,627.00	108,627.00	105,766.00
01-400-406-532	CRCOG BUILDING CAPITAL	5,090.00	5,358.00	5,358.00	8,381.00
01-400-406-533	CRCOG CONTINGENCY	<u>0.00</u>	<u>2,967.00</u>	<u>2,967.00</u>	<u>0.00</u>
<b>406</b>	<b>OTHER GOVT ADMINISTRATION</b>	<b>105,436.00</b>	<b>116,952.00</b>	<b>116,952.00</b>	<b>114,147.00</b>
<b>407</b>	<b>IT-NETWORKING</b>				
01-400-407-240	GENERAL EXPENSE	106.19	500.00	100.00	500.00
01-400-407-370	REPAIRSMAINTENANCE	51,758.14	60,520.00	60,520.00	65,000.00
	AGREEMENTS				
01-400-407-420	DUESSUBSCRIPTIONSMEMBERSHIPS	3.75	0.00	300.00	300.00
01-400-407-452	COMPUTER SERVICES	56,380.00	73,500.00	75,000.00	70,400.00
01-400-407-750	REPLACEMENT EQUIPMENT	<u>35,015.05</u>	<u>15,100.00</u>	<u>15,300.00</u>	<u>17,000.00</u>
<b>407</b>	<b>IT-NETWORKING</b>	<b>143,263.13</b>	<b>149,620.00</b>	<b>151,220.00</b>	<b>153,200.00</b>
<b>408</b>	<b>ENGINEERING</b>				
01-400-408-110	PUBLIC WORKS DIRECTOR SALARY	92,166.96	93,550.00	95,393.00	97,492.00
01-400-408-112	TOWNSHIP ENGINEER SALARY	138,646.08	201,213.00	178,998.00	206,843.00
01-400-408-114	ENGINEERING STAFF SALARIES	54,166.87	90,780.00	67,000.00	89,012.00
01-400-408-115	ENGINEERING INTERN WAGES	14,310.00	24,000.00	24,960.00	25,509.00
01-400-408-210	OFFICE SUPPLIES	1,666.96	2,500.00	2,600.00	2,600.00
01-400-408-240	GENERAL EXPENSE	2,490.35	2,400.00	2,300.00	1,350.00
01-400-408-252	COMPUTERS & IT	0.00	0.00	0.00	4,500.00
01-400-408-313	ENGINEERING PROJECTS	0.00	0.00	0.00	0.00
01-400-408-317	ENGINEERING - SPECIALTIES	26,027.15	30,400.00	27,000.00	24,000.00
01-400-408-320	COMMUNICATIONS	4,801.20	5,400.00	5,400.00	6,450.00
01-400-408-330	TRANSPORTATIONS	8.50	150.00	100.00	150.00
01-400-408-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-408-340	ADVERTISING AND PRINTING	4,293.99	5,000.00	6,000.00	6,000.00
01-400-408-370	REPAIRSMAINTENANCE	2,682.22	5,855.00	3,900.00	0.00
	AGREEMENT				
01-400-408-420	DUESSUBSCRIPTIONSMEMBERSHIPS	4,557.01	6,178.00	6,000.00	19,213.00
01-400-408-450	CONTRACTED SERVICES	12,103.79	33,280.00	3,600.00	0.00
01-400-408-460	EDUCATION	0.00	0.00	0.00	1,300.00
01-400-408-750	OFFICE EQUIPMENT	<u>265.00</u>	<u>2,500.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
<b>408</b>	<b>ENGINEERING</b>	<b>358,186.08</b>	<b>503,206.00</b>	<b>425,751.00</b>	<b>486,919.00</b>
<b>409</b>	<b>BUILDINGS &amp; GROUNDS</b>				
01-400-409-114	CUSTODIANS SALARY	70,815.93	69,807.00	70,698.00	72,254.00
01-400-409-180	CUSTODIAN OVERTIME	0.00	500.00	250.00	500.00
01-400-409-210	SAFETY TRAININGSUPPLIES	0.00	0.00	0.00	0.00
01-400-409-220	OPERATING SUPPLIES	6,234.98	6,400.00	6,400.00	3,500.00
01-400-409-226	CLEANING SUPPLIES	0.00	0.00	0.00	2,900.00
01-400-409-250	REPAIR & MAINTENANCE	31,120.56	33,580.00	33,000.00	29,800.00
01-400-409-252	COMPUTERS & IT	0.00	0.00	0.00	0.00
01-400-409-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-409-361	ELECTRICITY	28,285.55	30,420.00	29,000.00	30,420.00
01-400-409-362	NATURAL GAS	9,405.15	10,760.00	9,000.00	10,760.00
01-400-409-366	WATER	1,621.50	1,500.00	1,800.00	1,700.00
01-400-409-367	REFUSE & RECYCLING & SHREDDING	0.00	0.00	0.00	2,300.00

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
01-400-409-450	CONTRACTED SERVICES	<u>6,375.78</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>409</b>	<b>BUILDINGS &amp; GROUNDS</b>	<b>153,859.45</b>	<b>152,967.00</b>	<b>150,148.00</b>	<b>154,134.00</b>
<b>410</b>	<b>POLICE</b>				
01-400-410-110	POLICE CHIEFS SALARY	101,803.92	102,822.00	158,675.00	98,329.00
01-400-410-112	POLICE OFFICERS SALARIES	1,458,475.82	1,513,665.00	1,412,823.00	1,547,413.00
01-400-410-114	POLICE STAFF SALARY	78,378.50	78,947.00	85,851.00	87,739.00
01-400-410-178	HEART N LUNG PAYMENTS	-1,545.75	0.00	0.00	0.00
01-400-410-179	LONGEVITY PAY	20,284.00	19,287.00	14,700.00	16,453.00
01-400-410-180	GENERAL OVERTIME	156,287.85	153,021.00	128,245.00	153,021.00
01-400-410-191	UNIFORM EQUIPMENT PURCHASES	29,131.49	21,866.00	31,500.00	37,000.00
01-400-410-210	OFFICE SUPPLIES	2,143.57	3,800.00	3,200.00	3,300.00
01-400-410-225	CRIMINAL INVESTIGATIONS	5,126.65	6,500.00	5,900.00	6,500.00
01-400-410-231	VEHICLE FUEL - GASOLINE	29,518.91	48,827.00	38,000.00	48,827.00
01-400-410-233	VEHICLE FUEL - CNG	311.03	6,720.00	500.00	500.00
01-400-410-234	OILLUBRICANTS AND FLUIDS	5,457.51	5,000.00	11,925.00	8,000.00
01-400-410-240	GENERAL EXPENSE	5,429.47	8,000.00	8,000.00	8,500.00
01-400-410-242	AMMUNITION & RELATED SUPPLIES	11,654.39	12,500.00	14,160.00	17,300.00
01-400-410-249	COMMUNITY RELATIONS SUPPLIES	2,437.09	2,500.00	2,500.00	2,500.00
01-400-410-251	VEHICLE PARTS	26,142.06	30,000.00	30,725.00	31,000.00
01-400-410-252	COMPUTERS & IT	0.00	0.00	0.00	63,100.00
01-400-410-260	BATTERIES	0.00	0.00	0.00	1,500.00
01-400-410-315	DNA TESTING	0.00	10,000.00	3,000.00	10,000.00
01-400-410-317	OTHER AGENCY (DUI) CHARGES	22,963.45	28,424.00	25,000.00	28,400.00
01-400-410-320	COMMUNICATIONS	10,607.10	9,300.00	9,350.00	9,500.00
01-400-410-327	RADIO MAINTENANCE	1,573.85	500.00	710.00	1,000.00
01-400-410-330	TRANSPORTATION	3,883.13	4,100.00	4,220.00	4,300.00
01-400-410-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-410-340	ADVERTISING AND PRINTING	2,896.48	4,000.00	3,000.00	4,000.00
01-400-410-370	REPAIRS & MAINTENANCE	9,163.34	7,500.00	12,850.00	68,000.00
01-400-410-380	OUTSIDE VEHICLE REPAIRS	3,171.89	6,000.00	6,000.00	6,000.00
01-400-410-420	DUESSUBSCRIPTIONSMEMBERSHIPS	11,988.13	18,127.00	20,550.00	37,000.00
01-400-410-450	CONTRACTED SERVICES	45,003.39	69,010.00	62,450.00	25,200.00
01-400-410-460	EDUCATION	1,317.95	0.00	0.00	4,169.00
01-400-410-461	TRAINING SEMINARS	8,619.59	17,240.00	0.00	0.00
01-400-410-462	ACADEMY TRAINING	9,144.24	34,318.00	31,000.00	17,159.00
01-400-410-750	OFFICE EQUIPMENT	<u>1,452.62</u>	<u>0.00</u>	<u>0.00</u>	<u>30,600.00</u>
<b>410</b>	<b>POLICE</b>	<b>2,062,821.67</b>	<b>2,221,974.00</b>	<b>2,124,834.00</b>	<b>2,376,310.00</b>
<b>411</b>	<b>FIRE</b>				
01-400-411-530	CRCOG FIRE CONTRIBUTION	276,819.00	292,877.00	292,877.00	314,753.00
01-400-411-540	WARRIORS MARK FIRE CONT	0.00	3,500.00	3,500.00	3,500.00
01-400-411-541	PORT MATILDA FIRE CONTRIBUTION	0.00	3,500.00	3,500.00	3,500.00
01-400-411-750	CRCOG FIRE CAPITAL CONT	84,460.00	93,731.00	93,731.00	91,189.00
01-400-411-990	FOREIGN FIRE RELIEF	<u>139,901.93</u>	<u>139,519.00</u>	<u>129,414.00</u>	<u>129,414.00</u>
<b>411</b>	<b>FIRE</b>	<b>501,180.93</b>	<b>533,127.00</b>	<b>523,022.00</b>	<b>542,356.00</b>
<b>412</b>	<b>AMBULANCE</b>				
01-400-412-540	ALPHA AMBULANCE CONTRIBUTIONS	0.00	0.00	0.00	0.00
01-400-412-541	PORT MATILDA EMS CONTRIBUTIONS	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
<b>412</b>	<b>AMBULANCE</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
<b>413</b>	<b>CODE ENFORCEMENT</b>				
01-400-413-364	SEWAGE ENFORCEMENT SERVICES	<u>554.39</u>	<u>300.00</u>	<u>0.00</u>	<u>0.00</u>
<b>413</b>	<b>CODE ENFORCEMENT</b>	<b>554.39</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>414</b>	<b>PLANNING &amp; ZONING</b>				
01-400-414-110	PLANZONING DIRECTOR SALARY	74,566.08	75,928.00	77,426.00	79,129.00
01-400-414-112	ZONING ADMINISTRATOR SALARY	60,382.08	61,288.00	62,496.00	63,871.00
01-400-414-114	P & Z STAFF SALARIES	92,092.87	120,514.00	126,578.00	122,810.00
01-400-414-115	ORDINANCE ENFORCEMENT SALARY	15,343.10	18,737.00	18,687.00	18,936.00
01-400-414-191	UNIFORM EQUIPMENT PURCHASES	369.22	500.00	500.00	500.00
01-400-414-210	OFFICE SUPPLIES	1,139.53	850.00	1,500.00	1,000.00
01-400-414-240	GENERAL EXPENSE	71.58	400.00	225.00	400.00
01-400-414-252	COMPUTERS & IT	0.00	0.00	0.00	0.00
01-400-414-310	PROFESSIONAL SERVICES	7,078.45	15,000.00	9,000.00	12,750.00
01-400-414-320	COMMUNICATIONS	762.67	600.00	600.00	600.00
01-400-414-330	TRANSPORTATION	99.46	50.00	100.00	50.00
01-400-414-340	ADVERTISING AND PRINTING	1,200.47	4,750.00	4,750.00	14,250.00
01-400-414-370	REPAIRS & MAINTENANCE	1,702.15	500.00	500.00	500.00
01-400-414-420	DUES SUBSCRIPTIONS MEMBERSHIPS	5,493.25	7,930.00	3,800.00	11,000.00
01-400-414-450	CONTRACTED SERVICES	2.05	500.00	500.00	500.00
01-400-414-460	EDUCATION	0.00	0.00	0.00	0.00
01-400-414-461	TRAINING SEMINARS	356.43	2,800.00	0.00	1,800.00
01-400-414-530	CRCOG - CR PLANNING AGENCY	65,277.00	74,261.00	74,261.00	76,154.00
01-400-414-531	CRCOG - METRO PLANNING ORG	28,191.00	30,787.00	30,787.00	28,966.00
01-400-414-750	OFFICE EQUIPMENT MAINTENANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>414</b>	<b>PLANNING &amp; ZONING</b>	<b>354,127.39</b>	<b>415,395.00</b>	<b>411,710.00</b>	<b>433,216.00</b>
<b>415</b>	<b>EMERGENCY MANAGEMENT</b>				
01-400-415-530	CRCOG EMS CONTRIBUTION	30,941.00	35,469.00	35,469.00	33,851.00
01-400-415-531	CRCOG - EMS CONTINGENCY	<u>0.00</u>	<u>479.00</u>	<u>479.00</u>	<u>311.00</u>
<b>415</b>	<b>EMERGENCY MANAGEMENT</b>	<b>30,941.00</b>	<b>35,948.00</b>	<b>35,948.00</b>	<b>34,162.00</b>
<b>421</b>	<b>HEALTH &amp; WELFARE</b>				
01-400-421-318	HEALTH OFFICER SERVICES	9,002.37	8,500.00	8,500.00	8,500.00
01-400-421-540	CENTRE CO HOME HEALTH CONTR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>421</b>	<b>HEALTH &amp; WELFARE</b>	<b>9,002.37</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>8,500.00</b>
<b>426</b>	<b>RECYCLING</b>				
01-400-426-368	RECYCLING - LEAVES & GRASS	<u>33,005.00</u>	<u>33,005.00</u>	<u>33,005.00</u>	<u>33,005.00</u>
<b>426</b>	<b>RECYCLING</b>	<b>33,005.00</b>	<b>33,005.00</b>	<b>33,005.00</b>	<b>33,005.00</b>
<b>427</b>	<b>SOLID WASTE REMOVAL</b>				
01-400-427-364	ON-LOT SEWAGE MANAGEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>427</b>	<b>SOLID WASTE REMOVAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>430</b>	<b>PUBLIC WORKS ADMINISTRATION</b>				
01-400-430-191	UNIFORM SERVICE	4,286.55	6,500.00	6,100.00	6,500.00
01-400-430-210	OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-400-430-231	GASOLINE	7,872.88	10,000.00	12,000.00	12,000.00
01-400-430-232	DIESEL FUEL	27,468.88	30,600.00	32,000.00	30,600.00
01-400-430-234	OIL LUBRICANTS FLUIDS	8,333.82	7,500.00	8,000.00	8,500.00
01-400-430-238	CLOTHING ALLOWANCE	7,353.40	7,000.00	7,000.00	9,450.00
01-400-430-240	GENERAL EXPENSE	19,250.25	21,000.00	21,000.00	15,000.00
01-400-430-252	COMPUTERS & IT	0.00	0.00	2,200.00	2,200.00
01-400-430-260	SMALL TOOLS AND EQUIPMENT	9,165.84	8,000.00	8,000.00	8,500.00
01-400-430-320	COMMUNICATIONS	1,654.69	1,200.00	1,200.00	1,200.00
01-400-430-327	RADIO MAINTENANCE	327.49	2,000.00	2,100.00	3,000.00
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

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
01-400-430-370	REPAIRS & MAINTENANCE	2,263.45	2,238.00	0.00	0.00
01-400-430-384	EQUIPMENT RENTALS	18,049.17	15,400.00	15,000.00	15,000.00
01-400-430-420	DUESSUBSCRIPTIONSMEMBERSHIPS	3,179.11	4,385.00	3,000.00	2,560.00
01-400-430-450	CONTRACTED SERVICES	100.00	15,100.00	500.00	10,000.00
01-400-430-750	OFFICE EQUIPMENT	<u>0.00</u>	<u>200.00</u>	<u>0.00</u>	<u>500.00</u>
<b>430</b>	<b>PUBLIC WORKS ADMINISTRATION</b>	<b>109,305.53</b>	<b>131,123.00</b>	<b>118,100.00</b>	<b>125,010.00</b>
<b>432</b>	<b>WINTER MAINTENANCE</b>				
01-400-432-222	CHEMICAL AND SUPPLIES	60,954.25	50,000.00	50,000.00	0.00
01-400-432-240	GENERAL EXPENSE	3,872.28	4,000.00	5,000.00	1,000.00
01-400-432-250	REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00
01-400-432-251	REPAIRS & MAINTENANCE	0.00	0.00	0.00	4,000.00
01-400-432-450	CONTRACTED SNOW REMOVAL	<u>5,530.00</u>	<u>14,300.00</u>	<u>14,300.00</u>	<u>14,300.00</u>
<b>432</b>	<b>WINTER MAINTENANCE</b>	<b>70,356.53</b>	<b>68,300.00</b>	<b>69,300.00</b>	<b>19,300.00</b>
<b>433</b>	<b>TRAFFIC CONTROL DEVICES</b>				
01-400-433-245	STREET SIGNS AND SUPPLIES	12,505.30	15,000.00	15,000.00	15,000.00
01-400-433-361	TRAFFIC SIGNAL CHARGES	12,864.64	12,400.00	13,800.00	14,000.00
01-400-433-372	TRAFFIC SIGNAL REPAIRS	8,770.48	9,000.00	5,000.00	8,000.00
01-400-433-610	HIGHWAY LINE PAINTING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>433</b>	<b>TRAFFIC CONTROL DEVICES</b>	<b>34,140.42</b>	<b>36,400.00</b>	<b>33,800.00</b>	<b>37,000.00</b>
<b>437</b>	<b>TOOLS &amp; EQUIPMENT MAINTENANCE</b>				
01-400-437-114	MECHANICS SALARY	58,104.00	57,971.00	59,447.00	106,165.00
01-400-437-180	MECHANIC OVERTIME	104.77	1,000.00	300.00	1,000.00
01-400-437-240	MECHANICS SMALL TOOLS	2,896.90	4,100.00	4,100.00	4,100.00
01-400-437-250	REPAIRS & MAINTENANCE	58,645.71	60,000.00	60,000.00	0.00
01-400-437-251	REPAIRS & MAINTENANCE	0.00	0.00	0.00	66,000.00
01-400-437-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-437-370	OUTSIDE REPAIRS	7,645.84	11,000.00	24,000.00	11,000.00
01-400-437-420	DUESSUBSCRIPTIONSMEMBERSHIPS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,978.00</u>
<b>437</b>	<b>TOOLS &amp; EQUIPMENT MAINTENANCE</b>	<b>127,397.22</b>	<b>134,071.00</b>	<b>147,847.00</b>	<b>191,243.00</b>
<b>438</b>	<b>ROAD &amp; BRIDGE MAINTENANCE</b>				
01-400-438-112	ROAD SUPERINTENDENT SALARIES	71,283.12	72,836.00	78,861.00	73,944.00
01-400-438-114	ROAD CREW SALARIES	461,494.43	470,857.00	494,280.00	526,123.00
01-400-438-115	PART-TIME HELP WAGES	30,053.27	51,325.00	30,000.00	48,030.00
01-400-438-180	ROAD CREW OVERTIME	27,042.47	53,263.00	23,100.00	44,157.00
01-400-438-245	MATERIALSSUPPLIES (NON-LF)	11,502.76	13,000.00	10,000.00	12,000.00
01-400-438-331	TRAVEL & MEALS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>438</b>	<b>ROAD &amp; BRIDGE MAINTENANCE</b>	<b>601,376.05</b>	<b>661,281.00</b>	<b>636,241.00</b>	<b>704,254.00</b>
<b>447</b>	<b>TRANSIT SYSTEM</b>				
01-400-447-530	CATA-TRANSPORTATION	<u>153,235.75</u>	<u>130,752.00</u>	<u>130,752.00</u>	<u>131,032.00</u>
<b>447</b>	<b>TRANSIT SYSTEM</b>	<b>153,235.75</b>	<b>130,752.00</b>	<b>130,752.00</b>	<b>131,032.00</b>
<b>452</b>	<b>PARTICIPANT RECREATION</b>				
01-400-452-530	CRCOG - PARKS & RECREATION	406,177.00	426,769.00	426,769.00	382,191.00
01-400-452-531	CRCOG- REGION AQUATICS CONTR	0.00	0.00	0.00	0.00
01-400-452-532	CRCOG - REGION POOLS CAPITAL	128,009.00	128,819.00	128,819.00	134,972.00
01-400-452-533	CRCOG - NATURE CENTRE	18,457.00	23,331.00	23,331.00	22,022.00
01-400-452-534	CRCOG - PARKSREC CAPITAL CONT	51,818.00	45,616.00	45,616.00	43,107.00
01-400-452-535	CRCOG - REGION PARKS CAPITAL	0.00	0.00	0.00	0.00

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
01-400-452-536	CRCOG NATURE CENTER CAPITAL	0.00	0.00	0.00	6,969.00
01-400-452-540	MILLBROOK MARSH CAPITAL CONT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>452</b>	<b>PARTICIPANT RECREATION</b>	<b>604,461.00</b>	<b>624,535.00</b>	<b>624,535.00</b>	<b>589,261.00</b>
<b>453</b>	<b>SPECTATOR RECREATION</b>				
01-400-453-540	SPECTATOR RECREATION	<u>1,550.00</u>	<u>5,550.00</u>	<u>5,300.00</u>	<u>11,100.00</u>
<b>453</b>	<b>SPECTATOR RECREATION</b>	<b>1,550.00</b>	<b>5,550.00</b>	<b>5,300.00</b>	<b>11,100.00</b>
<b>454</b>	<b>PARKS</b>				
01-400-454-220	TWP PARK OPERATING EXPENSES	388.00	900.00	0.00	0.00
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>
<b>454</b>	<b>PARKS</b>	<b>388.00</b>	<b>900.00</b>	<b>0.00</b>	<b>0.00</b>
<b>455</b>	<b>SHADE TREES</b>				
01-400-455-114	ARBORIST SALARY	55,080.00	56,150.00	57,002.00	58,256.00
01-400-455-115	PART-TIME HELP WAGES	28,664.54	39,312.00	23,350.00	39,780.00
01-400-455-220	OPERATING SUPPLIES	423.45	1,000.00	500.00	1,000.00
01-400-455-240	GENERAL EXPENSE	400.12	1,500.00	1,000.00	1,000.00
01-400-455-245	SUPPLIES & MATERIALS	360.59	1,000.00	500.00	1,000.00
01-400-455-260	SMALL TOOLS	892.50	2,000.00	2,000.00	2,500.00
01-400-455-320	COMMUNICATIONS	0.00	0.00	0.00	0.00
01-400-455-331	TRAVEL & MEALS	0.00	0.00	0.00	0.00
01-400-455-370	REPAIRS & MAINTENANCE	101.00	1,000.00	0.00	500.00
01-400-455-372	STREET TREES - NEW	0.00	0.00	0.00	24,500.00
01-400-455-375	STREET TREE REPLACEMENTS	41,379.94	70,500.00	52,000.00	28,700.00
01-400-455-420	DUES & SUBSCRIPTIONS	3,609.88	4,500.00	3,500.00	4,000.00
01-400-455-450	CONTRACTED SERVICES	43,876.00	65,300.00	58,250.00	74,000.00
01-400-455-461	TRAINING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>455</b>	<b>SHADE TREES</b>	<b>174,788.02</b>	<b>242,262.00</b>	<b>198,102.00</b>	<b>235,236.00</b>
<b>456</b>	<b>LIBRARIES</b>				
01-400-456-530	CRCOG - SCHLOW LIBRARY	393,092.00	405,177.00	405,177.00	425,817.00
01-400-456-531	CRCOG - SCHLOW LIBRARY	<u>23,240.00</u>	<u>22,824.00</u>	<u>22,824.00</u>	<u>23,032.00</u>
<b>456</b>	<b>LIBRARIES</b>	<b>416,332.00</b>	<b>428,001.00</b>	<b>428,001.00</b>	<b>448,849.00</b>
<b>458</b>	<b>SENIOR CITIZENS</b>				
01-400-458-530	CRCOG - SENIOR CENTER	18,761.00	42,779.00	42,779.00	37,546.00
01-400-458-540	FERGUSON SENIOR CITIZENS	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>	<u>0.00</u>
<b>458</b>	<b>SENIOR CITIZENS</b>	<b>19,261.00</b>	<b>43,279.00</b>	<b>43,279.00</b>	<b>37,546.00</b>
<b>461</b>	<b>NATURAL RESOURCE CONSERVATION</b>				
01-400-461-540	SPRING CRK WTRSHD COMMISSION	575.00	575.00	619.00	1,769.00
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>
<b>461</b>	<b>NATURAL RESOURCE CONSERVATION</b>	<b>5,415.00</b>	<b>5,575.00</b>	<b>5,619.00</b>	<b>6,769.00</b>
<b>462</b>	<b>LAND &amp; HOUSING</b>				
01-400-462-540	LAND & HOUSING	0.00	5,000.00	5,000.00	5,000.00
01-400-462-541	SUSTAINABLE COMMUNITIES	0.00	3,000.00	0.00	3,000.00
01-400-462-542	SLAB CABIN RUN INITIATIVE	0.00	150,000.00	150,000.00	0.00

<b>Account Number</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Adopted</b>
<b>462</b>	<b>SLAB CABIN RUN INITIATIVE</b>	<b>0.00</b>	<b>158,000.00</b>	<b>155,000.00</b>	<b>8,000.00</b>
<b>463</b>	<b>COMMUNITY DEVELOPMENT</b>				
01-400-463-540	ECONOMIC DEVELOPMENT CONTRIBUT	<u>25,100.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>35,000.00</u>
<b>463</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>25,100.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>35,000.00</b>
<b>472</b>	<b>DEBT SERVICE INTEREST</b>				
01-400-472-390	INTEREST ON ESCROW DEPOSITS	<u>1,263.30</u>	<u>1,500.00</u>	<u>200.00</u>	<u>200.00</u>
<b>472</b>	<b>DEBT SERVICE INTEREST</b>	<b>1,263.30</b>	<b>1,500.00</b>	<b>200.00</b>	<b>200.00</b>
<b>481</b>	<b>PAYROLL TAXES</b>				
01-400-481-192	EMPLOYER SOCIAL SECURITY	272,679.18	305,135.00	287,149.00	315,092.00
01-400-481-194	UNEMPLOYMENT COMPENSATION	<u>14,220.66</u>	<u>16,135.00</u>	<u>10,089.00</u>	<u>12,261.00</u>
<b>481</b>	<b>PAYROLL TAXES</b>	<b>286,899.84</b>	<b>321,270.00</b>	<b>297,238.00</b>	<b>327,353.00</b>
<b>483</b>	<b>PENSIONS</b>				
01-400-483-197	NON UNIFORM PENSION EXPENSE	<u>388,299.44</u>	<u>411,001.00</u>	<u>411,001.00</u>	<u>419,529.00</u>
<b>483</b>	<b>PENSIONS</b>	<b>388,299.44</b>	<b>411,001.00</b>	<b>411,001.00</b>	<b>419,529.00</b>
<b>486</b>	<b>PROPERTY INSURANCE</b>				
01-400-486-300	SAFETY IMPROVEMENT EXPENSES	0.00	2,000.00	0.00	2,000.00
01-400-486-350	INSURANCE CLAIM EXPENSES	40,537.46	0.00	10,000.00	0.00
01-400-486-351	PROPERTY INSURANCE	37,827.00	42,000.00	41,650.00	42,000.00
01-400-486-352	POLICE LIABILITY INSURANCE	20,720.70	25,200.00	19,800.00	23,000.00
01-400-486-353	PUBLIC OFFICIALS INSURANCE	12,244.05	15,000.00	14,600.00	15,000.00
01-400-486-354	WORKERS COMPENSATION	139,358.00	189,569.00	183,474.00	205,293.00
01-400-486-355	VEHICLE INSURANCE	22,665.40	24,250.00	27,100.00	28,000.00
01-400-486-356	CRIME INSURANCE	<u>4,227.85</u>	<u>850.00</u>	<u>1,050.00</u>	<u>1,050.00</u>
<b>486</b>	<b>PROPERTY INSURANCE</b>	<b>277,580.46</b>	<b>298,869.00</b>	<b>297,674.00</b>	<b>316,343.00</b>
<b>487</b>	<b>HEALTH INSURANCE</b>				
01-400-487-187	HEALTH INSURANCE WAIVERS	62,063.18	45,428.00	53,500.00	43,661.00
01-400-487-195	VISION INSURANCE	8,497.63	8,567.00	8,500.00	8,858.00
01-400-487-196	HEALTH INSURANCE	795,275.18	979,537.00	893,788.00	1,043,492.00
01-400-487-197	HEALTH SAVINGS ACCOUNT	11,000.00	5,500.00	10,500.00	5,500.00
01-400-487-198	DENTAL INSURANCE	42,456.13	41,847.00	39,000.00	44,043.00
01-400-487-199	LIFE INSURANCE	7,778.29	7,983.00	8,000.00	7,954.00
01-400-487-200	DISABILITY INSURANCE	7,674.59	8,177.00	6,825.00	8,316.00
01-400-487-300	EMPLOYEE WELLNESS	<u>635.77</u>	<u>1,500.00</u>	<u>1,700.00</u>	<u>3,500.00</u>
<b>487</b>	<b>HEALTH INSURANCE</b>	<b>935,380.77</b>	<b>1,098,539.00</b>	<b>1,021,813.00</b>	<b>1,165,324.00</b>
<b>489</b>	<b>MISCELLANEOUS EXPENSE</b>				
01-400-489-112	SALARIES & WAGES MERIT INCREAS	0.00	37,463.00	0.00	22,976.00
01-400-489-113	SALARIES & WAGES MARKET ADJ	0.00	7,500.00	0.00	0.00
01-400-489-117	SALARIESWAGES DEFERRED COMP	20,954.64	20,192.00	14,400.00	0.00
01-400-489-160	EMPLOYEE SERVICE AWARDS	0.00	500.00	600.00	600.00
01-400-489-300	UNCOMMITTED EXPENSE RESERVE	<u>10,958.35</u>	<u>25,000.00</u>	<u>615.00</u>	<u>25,000.00</u>
<b>489</b>	<b>MISCELLANEOUS EXPENSE</b>	<b>31,912.99</b>	<b>90,655.00</b>	<b>15,615.00</b>	<b>48,576.00</b>
<b>491</b>	<b>REFUND OF PRIOR YR'S REVENUE</b>				
01-400-491-000	REAL ESTATE TAX REVENUE	0.00	0.00	0.00	0.00

<b>Account Number</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Adopted</b>
01-400-491-430	MISCELLANEOUS REVENUE	<u>-720.80</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>491</b>	<b>REFUND OF PRIOR YR'S REVENUE</b>	<b>-720.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>				
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	558,887.18	560,000.00	560,000.00	500,000.00
01-400-492-019	TRANSFER TO AG PRES FUND	25,000.00	25,000.00	25,000.00	25,000.00
01-400-492-030	TRANSFER TO CAP RES FUND	502,500.00	750,000.00	750,000.00	500,000.00
01-400-492-031	TRANSFER TO RCRP FUND	0.00	0.00	0.00	0.00
01-400-492-032	TRANSFER TO TIF FUND	1,713,669.70	1,302,527.00	1,723,000.00	1,370,000.00
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	0.00	0.00	0.00	0.00
01-400-492-065	TRANSFER TO NON-UNIF FUND	0.00	0.00	0.00	0.00
01-400-492-093	TRANSFER TO TUDEK TRUST FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>	<b>2,800,056.88</b>	<b>2,637,527.00</b>	<b>3,058,000.00</b>	<b>2,395,000.00</b>
<b>01</b>	<b>GENERAL FUND</b>	<b>885,421.34</b>	<b>-992,484.00</b>	<b>-273,149.00</b>	<b>-843,726.00</b>

# General Ledger

## 2018 Budget Report by Fund\_Acct



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Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>02</b>	<b>STREET LIGHT FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
02-300-341-000	INTEREST REVENUE	<u>10.19</u>	<u>50.00</u>	<u>15.00</u>	<u>15.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>10.19</b>	<b>50.00</b>	<b>15.00</b>	<b>15.00</b>
<b>383</b>	<b>SPECIAL ASSESSMENTS</b>				
02-300-383-110	STREET LIGHT ASSESSMENTS	<u>10,518.33</u>	<u>18,172.00</u>	<u>24,010.00</u>	<u>25,000.00</u>
<b>383</b>	<b>SPECIAL ASSESSMENTS</b>	<b>10,518.33</b>	<b>18,172.00</b>	<b>24,010.00</b>	<b>25,000.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
02-300-392-001	TRANSFER IN GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>434</b>	<b>STREET LIGHTING</b>				
02-400-434-361	STREET LIGHT SERVICE	16,195.35	19,411.00	19,411.00	20,000.00
02-400-434-372	STREET LIGHT MAINTENANCE	<u>0.00</u>	<u>1,500.00</u>	<u>200.00</u>	<u>1,500.00</u>
<b>434</b>	<b>STREET LIGHTING</b>	<b>16,195.35</b>	<b>20,911.00</b>	<b>19,611.00</b>	<b>21,500.00</b>
<b>02</b>	<b>STREET LIGHT FUND</b>	<b>-5,666.83</b>	<b>-2,689.00</b>	<b>4,414.00</b>	<b>3,515.00</b>

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Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>03</b>	<b>HYDRANT FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
03-300-341-000	INTEREST EARNINGS	<u>26.53</u>	<u>100.00</u>	<u>30.00</u>	<u>30.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>26.53</b>	<b>100.00</b>	<b>30.00</b>	<b>30.00</b>
<b>383</b>	<b>SPECIAL ASSESSMENTS</b>				
03-300-383-020	HYDRANT ASSESSMENTS	<u>21,144.35</u>	<u>34,134.00</u>	<u>34,134.00</u>	<u>50,000.00</u>
<b>383</b>	<b>SPECIAL ASSESSMENTS</b>	<b>21,144.35</b>	<b>34,134.00</b>	<b>34,134.00</b>	<b>50,000.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
03-300-392-001	TRANSFER IN GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>448</b>	<b>WATER SYSTEMS</b>				
03-400-448-363	HYDRANT SERVICE	<u>32,275.00</u>	<u>32,200.00</u>	<u>35,020.00</u>	<u>35,500.00</u>
<b>448</b>	<b>WATER SYSTEMS</b>	<b>32,275.00</b>	<b>32,200.00</b>	<b>35,020.00</b>	<b>35,500.00</b>
<b>03</b>	<b>HYDRANT FUND</b>	<b>-11,104.12</b>	<b>2,034.00</b>	<b>-856.00</b>	<b>14,530.00</b>

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Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>16</b>	<b>GOA FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
16-300-341-000	INTEREST EARNINGS	<u>54.25</u>	<u>0.00</u>	<u>150.00</u>	<u>5,000.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>54.25</b>	<b>0.00</b>	<b>150.00</b>	<b>5,000.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>				
16-300-389-000	MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
16-300-392-001	TRANSFER IN GENERAL FUND	<u>558,887.18</u>	<u>560,000.00</u>	<u>570,000.00</u>	<u>500,000.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>558,887.18</b>	<b>560,000.00</b>	<b>570,000.00</b>	<b>500,000.00</b>
<b>393</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>				
16-300-393-110	BOND PROCEEDS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,750,000.00</u>
16-300-393-200	BOND PREMIUM	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>393</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,750,000.00</b>
<b>401</b>	<b>EXECUTIVE</b>				
16-400-401-240	GENERAL EXPENSE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>401</b>	<b>EXECUTIVE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>471</b>	<b>DEBT SERVICE PRINCIPAL</b>				
16-400-471-730	PRINCIPAL PAYMENT-COG BLDG	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
16-400-471-731	PRINCIPAL PAYMENTS-2009 BOND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
16-400-471-732	PRINCIPAL PMTS- 2014 PNC LOAN	<u>551,200.00</u>	<u>556,000.00</u>	<u>556,000.00</u>	<u>0.00</u>
<b>471</b>	<b>DEBT SERVICE PRINCIPAL</b>	<b>551,200.00</b>	<b>556,000.00</b>	<b>556,000.00</b>	<b>0.00</b>
<b>472</b>	<b>DEBT SERVICE INTEREST</b>				
16-400-472-730	INTEREST PAYMENT-COG BLDG	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
16-400-472-731	INTEREST PAYMENT-2009 BOND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
16-400-472-732	INTEREST PMTS-2014 PNC LOAN	<u>7,579.50</u>	<u>2,724.00</u>	<u>2,724.00</u>	<u>0.00</u>
<b>472</b>	<b>DEBT SERVICE INTEREST</b>	<b>7,579.50</b>	<b>2,724.00</b>	<b>2,724.00</b>	<b>0.00</b>
<b>475</b>	<b>FISCAL AGENT FEES</b>				
16-400-475-000	BOND ISSUE COSTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>30,000.00</u>
<b>475</b>	<b>FISCAL AGENT FEES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
<b>486</b> 16-400-486-353	<b>PROPERTY INSURANCE</b> BOND INSURANCE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>486</b>	<b>PROPERTY INSURANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>492</b> 16-400-492-030	<b>INTERFUND TRANSFERS OUT</b> TRANSFERS OUT-CAP RES FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000,000.00</u>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>16</b>	<b>GOA FUND</b>	<b>161.93</b>	<b>1,276.00</b>	<b>11,426.00</b>	<b>3,225,000.00</b>

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<b>19</b>	<b>AG PRESERVATION FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
19-300-341-000	INTEREST EARNED	<u>443.77</u>	<u>350.00</u>	<u>660.00</u>	<u>600.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>443.77</b>	<b>350.00</b>	<b>660.00</b>	<b>600.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
19-300-392-001	TRANSFER IN-GENERAL FUND	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>
<b>461</b>	<b>NATURAL RESOURCE CONSERVATION</b>				
19-400-461-070	AG EASEMENT PURCHASES	<u>11,017.50</u>	<u>33,733.00</u>	<u>11,018.00</u>	<u>9,200.00</u>
<b>461</b>	<b>NATURAL RESOURCE CONSERVATION</b>	<b>11,017.50</b>	<b>33,733.00</b>	<b>11,018.00</b>	<b>9,200.00</b>
<b>19</b>	<b>AG PRESERVATION FUND</b>	<b>14,426.27</b>	<b>-8,383.00</b>	<b>14,642.00</b>	<b>16,400.00</b>

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<b>30</b>	<b>CAPITAL RESERVE FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
30-300-341-000	INTEREST EARNINGS	12,930.86	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>
<b>341</b>	<b>INTEREST EARNED</b>	<b>12,930.86</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>
<b>342</b>	<b>RENTS &amp; ROYALTIES</b>				
30-300-342-210	CODES FIRE TRAILER BLDG LEASE	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>
<b>342</b>	<b>RENTS &amp; ROYALTIES</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>354</b>	<b>STATE GRANTS</b>				
30-300-354-010	DCNR GRANT REVENUE	180,000.00	0.00	26,100.00	26,100.00
30-300-354-020	SAFETY EQUIP GRANT REVENUE	0.00	0.00	0.00	0.00
30-300-354-150	RECYCLING EQUIPMENT	170,061.70	83,000.00	98,186.00	83,000.00
30-300-354-160	MISC STATE GRANTS	<u>20,000.00</u>	<u>10,000.00</u>	<u>1,102.00</u>	<u>0.00</u>
<b>354</b>	<b>STATE GRANTS</b>	<b>370,061.70</b>	<b>93,000.00</b>	<b>125,388.00</b>	<b>109,100.00</b>
<b>355</b>	<b>STATE SHARED REVENUES</b>				
30-300-355-080	MARCELLUS SHALE IMPACT FEES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>355</b>	<b>STATE SHARED REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>357</b>	<b>LOCAL GRANTS</b>				
30-300-357-020	CNG GRANT REVENUE	<u>5,825.16</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>357</b>	<b>LOCAL GRANTS</b>	<b>5,825.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>358</b>	<b>LOCAL SHARED PAYMENTS</b>				
30-300-358-000	RECYCLING EQUIP SHARED PMTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>358</b>	<b>LOCAL SHARED PAYMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>				
30-300-387-000	DEVELOPER CONTRIBUTIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>				
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>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>391</b>	<b>SALE OF FIXED ASSETS</b>				
30-300-391-100	SALE OF FIXED ASSETS	16,479.00	1,000.00	50,000.00	2,000.00

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>391</b>	<b>SALE OF FIXED ASSETS</b>	<b>16,479.00</b>	<b>1,000.00</b>	<b>50,000.00</b>	<b>2,000.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
30-300-392-001	TRANSFER IN GENERAL FUND	502,500.00	750,000.00	750,000.00	500,000.00
30-300-392-016	TRANSFER IN GOA FUND	0.00	0.00	0.00	0.00
30-300-392-030	TRANSFER IN CAPITAL RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>502,500.00</b>	<b>750,000.00</b>	<b>750,000.00</b>	<b>500,000.00</b>
<b>393</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>				
30-300-393-100	PROCEEDS FROM LONG TERM DEBT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000,000.00</u>
<b>393</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000,000.00</b>
<b>395</b>	<b>REFUNDS OF PRIOR YR'S EXPENSES</b>				
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>
<b>395</b>	<b>REFUNDS OF PRIOR YR'S EXPENSES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>401</b>	<b>EXECUTIVE</b>				
30-400-401-750	CAPITAL EQUIPMENT PURCHASES	<u>4,248.00</u>	<u>52,000.00</u>	<u>5,000.00</u>	<u>25,000.00</u>
<b>401</b>	<b>EXECUTIVE</b>	<b>4,248.00</b>	<b>52,000.00</b>	<b>5,000.00</b>	<b>25,000.00</b>
<b>402</b>	<b>FINANCE</b>				
30-400-402-750	CAPITAL EQUIPMENT PURCHASES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,560.00</u>
<b>402</b>	<b>FINANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,560.00</b>
<b>407</b>	<b>IT-NETWORKING</b>				
30-400-407-750	CAPITAL EQUIPMENT PURCHASES	<u>41,506.88</u>	<u>50,000.00</u>	<u>32,000.00</u>	<u>9,000.00</u>
<b>407</b>	<b>IT-NETWORKING</b>	<b>41,506.88</b>	<b>50,000.00</b>	<b>32,000.00</b>	<b>9,000.00</b>
<b>408</b>	<b>ENGINEERING</b>				
30-400-408-750	CAPITAL EQUIPMENT PURCHASES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>408</b>	<b>ENGINEERING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>409</b>	<b>BUILDINGS &amp; GROUNDS</b>				
30-400-409-750	CAPITAL EQUIPMENT PURCHASES	94,331.49	388,900.00	100,000.00	1,190,250.00
30-400-409-760	BUILDING MAINTENANCE FUND	47,668.24	7,718.00	16,160.00	0.00
30-400-409-770	WELLNESS/FITNESS FUND	<u>719.35</u>	<u>2,500.00</u>	<u>0.00</u>	<u>2,500.00</u>
<b>409</b>	<b>BUILDINGS &amp; GROUNDS</b>	<b>142,719.08</b>	<b>399,118.00</b>	<b>116,160.00</b>	<b>1,192,750.00</b>
<b>410</b>	<b>POLICE</b>				
30-400-410-374	MOBILE COMM POST-CAPITAL	0.00	0.00	0.00	0.00
30-400-410-750	POLICE CAPITAL PURCHASES	88,109.50	196,188.00	160,015.00	162,600.00
30-400-410-760	POLICE/PW RADIO SYSTEM	0.00	0.00	0.00	158,000.00
30-400-410-770	POLICE CAR VIDEO SINKING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>410</b>	<b>POLICE</b>	<b>88,109.50</b>	<b>196,188.00</b>	<b>160,015.00</b>	<b>320,600.00</b>

<b>Account Number</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Adopted</b>
<b>414</b>	<b>PLANNING &amp; ZONING</b>				
30-400-414-750	CAPITAL EQUIPMENT PURCHASES	<u>25,418.07</u>	<u>25,000.00</u>	<u>48,000.00</u>	<u>33,200.00</u>
<b>414</b>	<b>PLANNING &amp; ZONING</b>	<b>25,418.07</b>	<b>25,000.00</b>	<b>48,000.00</b>	<b>33,200.00</b>
<b>430</b>	<b>PUBLIC WORKS ADMINISTRATION</b>				
30-400-430-750	NEW EQUIPMENT	103,262.03	43,600.00	105,000.00	126,050.00
30-400-430-760	REPLACEMENT EQUIPMENT	<u>287,381.80</u>	<u>206,200.00</u>	<u>254,000.00</u>	<u>381,300.00</u>
<b>430</b>	<b>PUBLIC WORKS ADMINISTRATION</b>	<b>390,643.83</b>	<b>249,800.00</b>	<b>359,000.00</b>	<b>507,350.00</b>
<b>438</b>	<b>ROAD &amp; BRIDGE MAINTENANCE</b>				
30-400-438-245	GAS IMPACT FEE EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>438</b>	<b>ROAD &amp; BRIDGE MAINTENANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>439</b>	<b>ROAD CONSTRUCTION</b>				
30-400-439-610	CAPITAL CONSTRUCTION	0.00	138,000.00	0.00	0.00
30-400-439-620	PGM STREETScape PROJECT	0.00	0.00	0.00	0.00
30-400-439-710	ROW ACQUISITION COSTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>439</b>	<b>ROAD CONSTRUCTION</b>	<b>0.00</b>	<b>138,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>446</b>	<b>STORMWATER PROJECTS</b>				
30-400-446-610	STORMWATER PROJECTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>268,000.00</u>
<b>446</b>	<b>STORMWATER PROJECTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>268,000.00</b>
<b>452</b>	<b>PARTICIPANT RECREATION</b>				
30-400-452-610	REGIONAL PARK PROJECTS	0.00	0.00	0.00	0.00
30-400-452-750	MISC PARK EXPENDITURES	<u>335,411.54</u>	<u>622,460.00</u>	<u>105,000.00</u>	<u>315,400.00</u>
<b>452</b>	<b>PARTICIPANT RECREATION</b>	<b>335,411.54</b>	<b>622,460.00</b>	<b>105,000.00</b>	<b>315,400.00</b>
<b>486</b>	<b>PROPERTY INSURANCE</b>				
30-400-486-356	COMPUTER SELF-INSURANCE	<u>2,429.57</u>	<u>6,000.00</u>	<u>2,500.00</u>	<u>6,000.00</u>
<b>486</b>	<b>PROPERTY INSURANCE</b>	<b>2,429.57</b>	<b>6,000.00</b>	<b>2,500.00</b>	<b>6,000.00</b>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>				
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>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>30</b>	<b>CAPITAL RESERVE FUND</b>	<b>-112,689.75</b>	<b>-869,566.00</b>	<b>122,713.00</b>	<b>-1,051,760.00</b>

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<b>31</b>	<b>REG CAP REC PROJECTS FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
31-300-341-000	INTEREST EARNED	<u>7,633.22</u>	<u>8,000.00</u>	<u>7,200.00</u>	<u>8,000.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>7,633.22</b>	<b>8,000.00</b>	<b>7,200.00</b>	<b>8,000.00</b>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>				
31-300-387-000	DEVELOPER CONTRIBUTIONS	<u>0.00</u>	<u>400,000.00</u>	<u>0.00</u>	<u>0.00</u>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>	<b>0.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>				
31-300-389-000	MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
31-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>439</b>	<b>ROAD CONSTRUCTION</b>				
31-400-439-610	CONSTRUCTION COSTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>439</b>	<b>ROAD CONSTRUCTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>452</b>	<b>PARTICIPANT RECREATION</b>				
31-400-452-532	CRCOG-POOL CAPITAL	0.00	0.00	0.00	0.00
31-400-452-535	CRCOG-REG PARKS CAPITAL	<u>117,762.00</u>	<u>108,120.00</u>	<u>108,120.00</u>	<u>104,138.00</u>
<b>452</b>	<b>PARTICIPANT RECREATION</b>	<b>117,762.00</b>	<b>108,120.00</b>	<b>108,120.00</b>	<b>104,138.00</b>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>				
31-400-492-001	TRANSFERS OUT-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>31</b>	<b>REG CAP REC PROJECTS FUND</b>	<b>-110,128.78</b>	<b>299,880.00</b>	<b>-100,920.00</b>	<b>-96,138.00</b>

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<b>32</b>	<b>TRANSPORT IMPROVEMENT FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
32-300-341-000	INTEREST EARNINGS	<u>31,377.72</u>	<u>30,000.00</u>	<u>35,000.00</u>	<u>35,000.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>31,377.72</b>	<b>30,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>
<b>351</b>	<b>FEDERAL GRANTS</b>				
32-300-351-030	PTCI GRANT REVENUE	<u>0.00</u>	<u>0.00</u>	<u>490,747.00</u>	<u>0.00</u>
<b>351</b>	<b>FEDERAL GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>490,747.00</b>	<b>0.00</b>
<b>354</b>	<b>STATE GRANTS</b>				
32-300-354-030	PTCI GRANT FUNDING	<u>0.00</u>	<u>1,518,000.00</u>	<u>0.00</u>	<u>756,000.00</u>
<b>354</b>	<b>STATE GRANTS</b>	<b>0.00</b>	<b>1,518,000.00</b>	<b>0.00</b>	<b>756,000.00</b>
<b>357</b>	<b>LOCAL GRANTS</b>				
32-300-357-000	UTILITY REIMBURSEMENTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>357</b>	<b>LOCAL GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>				
32-300-387-000	DEVELOPER CONTRIBUTIONS	<u>0.00</u>	<u>0.00</u>	<u>10,962.00</u>	<u>0.00</u>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>10,962.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>				
32-300-389-000	MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
32-300-392-001	TRANSFER IN-GENERAL FUND	1,713,669.70	1,302,527.00	1,723,000.00	1,370,000.00
32-300-392-018	TRANSFER IN-GENERAL FUND	0.00	0.00	0.00	0.00
32-300-392-030	TRANSFER IN-CAPITAL RESERVE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>1,713,669.70</b>	<b>1,302,527.00</b>	<b>1,723,000.00</b>	<b>1,370,000.00</b>
<b>393</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>				
32-300-393-100	PROCEEDS FROM LONG TERM DEBT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>393</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>402</b>	<b>FINANCE</b>				
32-400-402-311	AUDITING SERVICES	0.00	0.00	0.00	0.00

<b>Account Number</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Adopted</b>
		<u>      </u>	<u>      </u>	<u>      </u>	<u>      </u>
<b>402</b>	<b>FINANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>404</b>	<b>LEGAL</b>				
32-400-404-310	LEGAL SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>404</b>	<b>LEGAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>408</b>	<b>ENGINEERING</b>				
32-400-408-313	ENGINEERING SPECIALTIES	21,121.56	268,000.00	132,000.00	109,000.00
32-400-408-314	ENGINEERING DESIGN	<u>19,898.41</u>	<u>0.00</u>	<u>0.00</u>	<u>85,000.00</u>
<b>408</b>	<b>ENGINEERING</b>	<b>41,019.97</b>	<b>268,000.00</b>	<b>132,000.00</b>	<b>194,000.00</b>
<b>434</b>	<b>STREET LIGHTING</b>				
32-400-434-361	STREET LIGHT CONSTRUCTION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>434</b>	<b>STREET LIGHTING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>439</b>	<b>ROAD CONSTRUCTION</b>				
32-400-439-310	ROW APPRAISAL FEES	0.00	4,000.00	0.00	4,000.00
32-400-439-311	PROF SERVICES - ROW ACQUISITIO	0.00	2,000.00	398,000.00	2,000.00
32-400-439-312	ROW LEGAL FEES	7,724.45	1,000.00	0.00	1,000.00
32-400-439-313	ROW ACQUISITION COSTS	447,233.09	19,000.00	0.00	36,000.00
32-400-439-360	UTILITY CONSTRUCTION COSTS	0.00	0.00	0.00	0.00
32-400-439-610	CONSTRUCTION COSTS	992,944.81	3,915,000.00	1,078,000.00	4,494,300.00
32-400-439-710	ROW COSTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>439</b>	<b>ROAD CONSTRUCTION</b>	<b>1,447,902.35</b>	<b>3,941,000.00</b>	<b>1,476,000.00</b>	<b>4,537,300.00</b>
<b>32</b>	<b>TRANSPORT IMPROVEMENT FUND</b>	<b>256,125.10</b>	<b>-1,358,473.00</b>	<b>651,709.00</b>	<b>-2,570,300.00</b>

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<b>33</b>	<b>PGM STREETLIGHT FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
33-300-341-000	INTEREST EARNED	<u>147.43</u>	<u>150.00</u>	<u>150.00</u>	<u>150.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>147.43</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>				
33-300-387-020	PRIVATE CONTRIBUTIONS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
33-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>439</b>	<b>ROAD CONSTRUCTION</b>				
33-400-439-610	CAPITAL CONSTRUCTION	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>439</b>	<b>ROAD CONSTRUCTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>33</b>	<b>PGM STREETLIGHT FUND</b>	<b>147.43</b>	<b>150.00</b>	<b>150.00</b>	<b>150.00</b>

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<b>34</b>	<b>PARK IMPROVEMENT FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
34-300-341-000	INTEREST EARNED-HAYMARKET	720.45	750.00	750.00	500.00
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	0.00	0.00	0.00	0.00
	PARKS				
34-300-341-050	INTEREST	0.00	0.00	0.00	0.00
	EARNED-AUTUMNWOOD				
34-300-341-060	INTEREST	0.00	0.00	0.00	0.00
	EARNED-THISTLEWOOD				
34-300-341-070	INTEREST EARNED-MEADOWS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>720.45</b>	<b>750.00</b>	<b>750.00</b>	<b>500.00</b>
<b>359</b>	<b>LOCAL PAYMENTS IN-LIEU OF TAX</b>				
34-300-359-000	FEE IN-LIEU-HAYMARKET	0.00	0.00	0.00	0.00
34-300-359-080	FEE IN LIEU-TBD	<u>0.00</u>	<u>0.00</u>	<u>6,223.00</u>	<u>0.00</u>
<b>359</b>	<b>LOCAL PAYMENTS IN-LIEU OF TAX</b>	<b>0.00</b>	<b>0.00</b>	<b>6,223.00</b>	<b>0.00</b>
<b>367</b>	<b>CULTURERECREATION</b>				
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	0.00	0.00	0.00	0.00
	PARK				
34-300-367-050	CONTRIBUTIONS-AUTUMNWOOD	0.00	0.00	0.00	0.00
34-300-367-060	CONTRIBUTIONS-THISTLEWOOD	0.00	0.00	0.00	0.00
34-300-367-070	CONTRIBUTIONS-MEADOWS	0.00	0.00	0.00	0.00
34-300-367-080	do not use	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>367</b>	<b>CULTURERECREATION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>				
34-300-389-000	MISCELLANEOUS REVENUE	<u>41,850.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>41,850.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
34-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>454</b>	<b>PARKS</b>				
34-400-454-000	HAYMARKET IMPROVEMENTS	171.18	0.00	0.00	40,000.00
34-400-454-010	HOMESTEAD IMPROVEMENTS	0.00	0.00	0.00	0.00

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
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 IMPROVEMENT	30.87	0.00	0.00	0.00
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>48,000.00</u>	<u>44,000.00</u>	<u>48,000.00</u>	<u>0.00</u>
<b>454</b>	<b>PARKS</b>	<b>48,202.05</b>	<b>44,000.00</b>	<b>48,000.00</b>	<b>40,000.00</b>
<b>34</b>	<b>PARK IMPROVEMENT FUND</b>	<b>-5,631.60</b>	<b>-43,250.00</b>	<b>-41,027.00</b>	<b>-39,500.00</b>

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<b>35</b>	<b>LIQUID FUELS FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
35-300-341-000	INTEREST EARNED	<u>4,293.25</u>	<u>4,500.00</u>	<u>4,200.00</u>	<u>4,200.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>4,293.25</b>	<b>4,500.00</b>	<b>4,200.00</b>	<b>4,200.00</b>
<b>355</b>	<b>STATE SHARED REVENUES</b>				
35-300-355-020	STATE GRANT REVENUE	<u>605,585.71</u>	<u>605,586.00</u>	<u>635,582.00</u>	<u>635,582.00</u>
<b>355</b>	<b>STATE SHARED REVENUES</b>	<b>605,585.71</b>	<b>605,586.00</b>	<b>635,582.00</b>	<b>635,582.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
35-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>403</b>	<b>TAX OFFICE</b>				
35-400-403-311	AUDITING SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>403</b>	<b>TAX OFFICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>404</b>	<b>LEGAL</b>				
35-400-404-310	SOLICITORS SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>404</b>	<b>LEGAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>408</b>	<b>ENGINEERING</b>				
35-400-408-313	ENGINEERING SERVICES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>408</b>	<b>ENGINEERING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>432</b>	<b>WINTER MAINTENANCE</b>				
35-400-432-222	CHEMICAL AND SUPPLIES	<u>30,002.70</u>	<u>67,635.00</u>	<u>67,000.00</u>	<u>120,000.00</u>
<b>432</b>	<b>WINTER MAINTENANCE</b>	<b>30,002.70</b>	<b>67,635.00</b>	<b>67,000.00</b>	<b>120,000.00</b>
<b>433</b>	<b>TRAFFIC CONTROL DEVICES</b>				
35-400-433-610	PAVEMENT MARKINGS	<u>0.00</u>	<u>76,300.00</u>	<u>71,363.00</u>	<u>76,300.00</u>
<b>433</b>	<b>TRAFFIC CONTROL DEVICES</b>	<b>0.00</b>	<b>76,300.00</b>	<b>71,363.00</b>	<b>76,300.00</b>
<b>438</b>	<b>ROAD &amp; BRIDGE</b>				
35-400-438-245	SUPPLIES & MATERIALS	109,292.55	90,000.00	85,000.00	65,000.00
35-400-438-610	CONTRACTED MAINTENANCE	<u>311,598.33</u>	<u>330,000.00</u>	<u>330,000.00</u>	<u>321,000.00</u>
<b>438</b>	<b>ROAD &amp; BRIDGE</b>	<b>420,890.88</b>	<b>420,000.00</b>	<b>415,000.00</b>	<b>386,000.00</b>

<b>Account Number</b>	<b>Description</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Adopted</b>
	<b>MAINTENANCE</b>				
<b>439</b>	<b>ROAD CONSTRUCTION</b>				
35-400-439-610	CAPITAL CONSTRUCTION	<u>44,982.39</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>
<b>439</b>	<b>ROAD CONSTRUCTION</b>	<b>44,982.39</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>				
35-400-492-001	TRANSFERS TO GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>35</b>	<b>LIQUID FUELS FUND</b>	<b>114,002.99</b>	<b>43,151.00</b>	<b>83,419.00</b>	<b>54,482.00</b>

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<b>60</b>	<b>POLICE PENSION TRUST FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
60-300-341-000	INTEREST EARNED	120,408.49	70,000.00	70,000.00	70,000.00
60-300-341-010	REALIZED GAINLOSS	30,452.66	0.00	0.00	0.00
60-300-341-020	UNREALIZED GL	<u>116,961.03</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>267,822.18</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>
<b>355</b>	<b>STATE SHARED REVENUES</b>				
60-300-355-050	ACT 205 FUNDING	<u>218,386.00</u>	<u>220,640.00</u>	<u>220,640.00</u>	<u>227,121.00</u>
<b>355</b>	<b>STATE SHARED REVENUES</b>	<b>218,386.00</b>	<b>220,640.00</b>	<b>220,640.00</b>	<b>227,121.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>				
60-300-389-000	MISCELLANEOUS REVENUE	144.95	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	80,947.07	86,798.00	60,000.00	90,245.00
60-300-389-030	MILITARY BUYBACK	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>81,092.02</b>	<b>86,798.00</b>	<b>60,000.00</b>	<b>90,245.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
60-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>401</b>	<b>EXECUTIVE</b>				
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>
<b>401</b>	<b>EXECUTIVE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>402</b>	<b>FINANCE</b>				
60-400-402-210	OFFICE SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>402</b>	<b>FINANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>404</b>	<b>LEGAL</b>				
60-400-404-180	LEGAL SERVICES	<u>1,156.75</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
<b>404</b>	<b>LEGAL</b>	<b>1,156.75</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>410</b>	<b>POLICE</b>				
60-400-410-197	RETIRED PAYROLL	242,778.72	262,878.00	279,700.00	288,000.00
60-400-410-210	OFFICE SUPPLIES	0.00	100.00	100.00	100.00
60-400-410-229	MEETING EXPENSES	217.69	350.00	250.00	350.00
60-400-410-310	ACTUARIAL FEES	4,000.00	0.00	8,500.00	0.00
60-400-410-311	PAYROLL PROCESSING FEES	369.72	700.00	700.00	700.00
60-400-410-312	BROKER FEES	20,292.47	35,000.00	35,000.00	37,500.00

<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
<b>410</b>	<b>POLICE</b>	<b>267,658.60</b>	<b>299,028.00</b>	<b>324,250.00</b>	<b>326,650.00</b>
<b>481</b> 60-400-481-192	<b>PAYROLL TAXES</b> PAYROLL TAXES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>481</b>	<b>PAYROLL TAXES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>492</b> 60-400-492-001	<b>INTERFUND TRANSFERS OUT</b> TRANSFER OUT-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>60</b>	<b>POLICE PENSION TRUST FUND</b>	<b>298,484.85</b>	<b>77,410.00</b>	<b>25,390.00</b>	<b>59,716.00</b>

# General Ledger

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Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>65</b>	<b>NON-UNIFORM PENSION TRUST FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
65-300-341-000	INTEREST EARNED	159.22	0.00	25.00	25.00
65-300-341-010	ICMA RETIREMENT INVESTMENT-GL	186,036.80	0.00	0.00	0.00
65-300-341-020	ICMA HEALTH INVESTMENT GL	<u>3,782.15</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>189,978.17</b>	<b>0.00</b>	<b>25.00</b>	<b>25.00</b>
<b>355</b>	<b>STATE SHARED REVENUES</b>				
65-300-355-050	ACT 205 FUNDING	<u>111,634.48</u>	<u>111,833.00</u>	<u>141,832.00</u>	<u>135,351.00</u>
<b>355</b>	<b>STATE SHARED REVENUES</b>	<b>111,634.48</b>	<b>111,833.00</b>	<b>141,832.00</b>	<b>135,351.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>				
65-300-389-000	EMPLOYER CONTRIBUTIONS	56,057.82	158,634.00	142,800.00	144,500.00
65-300-389-010	EMPLOYEE ROLLOVERS	0.00	0.00	0.00	0.00
65-300-389-020	FOREFEITURES REVENUE	0.00	0.00	0.00	0.00
65-300-389-030	EMPLOYER HEALTH CONTRIBUTIONS	11,000.00	5,500.00	10,500.00	5,500.00
65-300-389-050	MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>67,057.82</b>	<b>164,134.00</b>	<b>153,300.00</b>	<b>150,000.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
65-300-392-001	TRANSFER IN-GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>401</b>	<b>EXECUTIVE</b>				
65-400-401-240	GENERAL EXPENSE	0.00	0.00	0.00	0.00
65-400-401-250	RHS DISTRIBUTIONS	3,216.80	0.00	0.00	0.00
65-400-401-310	RHS FEES	<u>526.21</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>401</b>	<b>EXECUTIVE</b>	<b>3,743.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>483</b>	<b>PENSIONS</b>				
65-400-483-300	EMPLOYEE DISTRIBUTIONS	<u>134,848.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>483</b>	<b>PENSIONS</b>	<b>134,848.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>				
65-400-492-001	TRANSFER OUT-GENERAL FUND	<u>0.00</u>	<u>80,106.00</u>	<u>94,250.00</u>	<u>87,250.00</u>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>	<b>0.00</b>	<b>80,106.00</b>	<b>94,250.00</b>	<b>87,250.00</b>
<b>65</b>	<b>NON-UNIFORM PENSION TRUST FUND</b>	<b>230,079.46</b>	<b>195,861.00</b>	<b>200,907.00</b>	<b>198,126.00</b>

# General Ledger

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Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>93</b>	<b>TUDEK PARK TRUST FUND</b>				
<b>341</b>	<b>INTEREST EARNED</b>				
93-300-341-000	INTEREST EARNED - PLGIT	2,209.02	100.00	75.00	75.00
93-300-341-010	INTEREST EARNED - FNB	-920.71	2,000.00	2,000.00	2,000.00
93-300-341-020	UNREALIZED GL	<u>4,251.02</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>341</b>	<b>INTEREST EARNED</b>	<b>5,539.33</b>	<b>2,100.00</b>	<b>2,075.00</b>	<b>2,075.00</b>
<b>342</b>	<b>RENTS &amp; ROYALTIES</b>				
93-300-342-100	RENT RECD - COMMUNITY GARDENS	0.00	0.00	0.00	0.00
93-300-342-200	RENT RECD - FARMHOUSE	3,850.00	9,450.00	5,000.00	15,000.00
93-300-342-210	RENT RECD - OTHER FACILITIES	0.00	0.00	0.00	0.00
93-300-342-220	RENT RECD - HORSE BOARDING	<u>3,000.00</u>	<u>3,200.00</u>	<u>0.00</u>	<u>3,200.00</u>
<b>342</b>	<b>RENTS &amp; ROYALTIES</b>	<b>6,850.00</b>	<b>12,650.00</b>	<b>5,000.00</b>	<b>18,200.00</b>
<b>354</b>	<b>STATE GRANTS</b>				
93-300-354-070	STATE GRANTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>354</b>	<b>STATE GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>				
93-300-387-000	OTHER DONATIONS	1,024.21	0.00	100.00	0.00
93-300-387-010	DOG PARK CONTRIBUTIONS	0.00	0.00	0.00	0.00
93-300-387-020	BUTTERFLY GARDEN CONTRIBUTIONS	<u>1,790.00</u>	<u>0.00</u>	<u>0.00</u>	<u>250.00</u>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>	<b>2,814.21</b>	<b>0.00</b>	<b>100.00</b>	<b>250.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>				
93-300-392-001	TRANSFER FROM GENERAL FUND	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>401</b>	<b>EXECUTIVE</b>				
93-400-401-340	ADVERTISING AND PRINTING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>401</b>	<b>EXECUTIVE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>402</b>	<b>FINANCE</b>				
93-400-402-311	AUDITING SERVICES	1,000.00	1,200.00	2,000.00	1,200.00
93-400-402-312	BROKER FEES	<u>563.97</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>402</b>	<b>FINANCE</b>	<b>1,563.97</b>	<b>1,200.00</b>	<b>2,000.00</b>	<b>1,200.00</b>
<b>404</b>	<b>LEGAL</b>				
93-400-404-314	LEGAL FEES	0.00	0.00	0.00	0.00
93-400-404-317	LEGAL FEES - OTHER	0.00	0.00	0.00	0.00

Account Number	Description	2016 Actual	2017 Budget	2017 Projected	2018 Adopted
<b>404</b>	<b>LEGAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>408</b>	<b>ENGINEERING</b>				
93-400-408-310	PROF SERVICES - ENGINEERING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>408</b>	<b>ENGINEERING</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>452</b>	<b>PARTICIPANT RECREATION</b>				
93-400-452-372	DOG PARK IMPROVEMENTS	0.00	0.00	0.00	0.00
93-400-452-373	RENTAL HOUSE IMPROVEMENTS	588.01	4,000.00	0.00	4,000.00
93-400-452-376	IMPLEMENT SHED IMPROVEMENTS	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
<b>452</b>	<b>PARTICIPANT RECREATION</b>	<b>588.01</b>	<b>4,500.00</b>	<b>0.00</b>	<b>4,500.00</b>
<b>454</b>	<b>PARKS</b>				
93-400-454-220	PARK OPERATING SUPPLIES	0.00	500.00	0.00	500.00
93-400-454-221	GARDEN PLOT SUPPLIES	0.00	0.00	0.00	0.00
93-400-454-239	BUTTERFLY GARDENS	0.00	500.00	250.00	750.00
93-400-454-372	DOG PARK MAINTENANCE	39.85	0.00	125.00	100.00
93-400-454-373	RENTAL HOUSE MAINTENANCE	4,967.02	1,550.00	1,410.00	1,550.00
93-400-454-375	BANK BARN MAINTENANCE	462.79	300.00	275.00	300.00
93-400-454-376	IMPLEMENT SHED MAINTENANCE	0.00	0.00	250.00	250.00
93-400-454-800	DEPRECIATION EXPENSE	<u>3,216.66</u>	<u>3,218.00</u>	<u>3,218.00</u>	<u>3,218.00</u>
<b>454</b>	<b>PARKS</b>	<b>8,686.32</b>	<b>6,068.00</b>	<b>5,528.00</b>	<b>6,668.00</b>
<b>486</b>	<b>PROPERTY INSURANCE</b>				
93-400-486-352	GENERAL LIABILITY EXPENSE	<u>3,114.00</u>	<u>3,000.00</u>	<u>1,365.00</u>	<u>3,000.00</u>
<b>486</b>	<b>PROPERTY INSURANCE</b>	<b>3,114.00</b>	<b>3,000.00</b>	<b>1,365.00</b>	<b>3,000.00</b>
<b>489</b>	<b>MISCELLANEOUS EXPENSE</b>				
93-400-489-240	GENERAL EXPENSE	<u>0.00</u>	<u>500.00</u>	<u>0.00</u>	<u>500.00</u>
<b>489</b>	<b>MISCELLANEOUS EXPENSE</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>
<b>491</b>	<b>REFUND OF PRIOR YR'S REVENUE</b>				
93-400-491-430	MISCELLANEOUS REVENUE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>491</b>	<b>REFUND OF PRIOR YR'S REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>93</b>	<b>TUDEK PARK TRUST FUND</b>	<b>1,251.24</b>	<b>-518.00</b>	<b>-1,718.00</b>	<b>4,657.00</b>

# General Ledger

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<u>Account Number</u>	<u>Description</u>	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Projected</u>	<u>2018 Adopted</u>
<i>Revenue Total</i>		17,236,123.69	17,481,737.00	17,285,152.00	20,974,050.00
<i>Expense Total</i>		<u>15,770,784.19</u>	<u>20,137,338.00</u>	<u>16,588,052.00</u>	<u>21,998,898.00</u>

***FUND 01***  
***GENERAL FUND***

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## GENERAL FUNDS

## FUND 1 - GENERAL OPERATING FUND

## REVENUE

## 301 REAL ESTATE TAXES

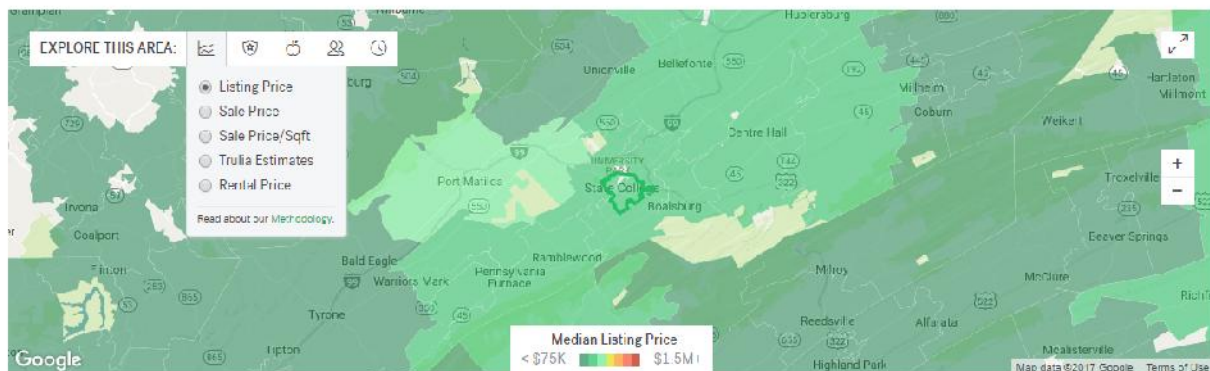
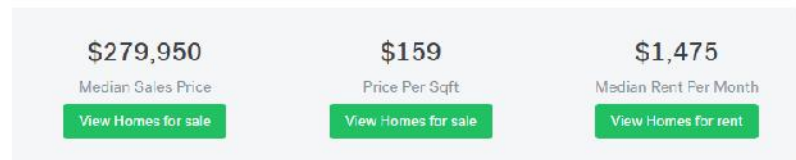
301.010 Real Estate Taxes (2.422 mills)	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$1,384,965	\$1,393,756	\$1,379,956	\$1,425,425

During the period from January 1, 2017 through September 30, 2017, 27 new single family or multifamily homes were issued permits. For all of 2016, 26 new single family or multifamily permits were issued.

According to Trulia.com, the real estate sales website for the period ending October 16, 2017

## 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](#)



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
2018 Estimate	2.422	\$ 588,532,045	\$ 5,827,050	\$ 1,425,425	\$ 14,114	1.00%
2017 Projected	2.422	\$ 582,704,995	\$ 7,190,970	\$ 1,411,311	\$ 17,416	1.25%
2016	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%

\*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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>301.020 Delinquent Real Estate Taxes (&lt;1.0% of above)</b>	<b>\$14,012</b>	<b>\$16,000</b>	<b>\$10,000</b>	<b>\$10,000</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>301.600 Supplemental Real Estate Taxes</b>	<b>\$0</b>	<b>\$250</b>	<b>\$100</b>	<b>\$250</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>310.010 Real Estate Transfer Tax (1.25%):</b>	<b>\$2,044,111</b>	<b>\$1,300,000</b>	<b>\$2,000,000</b>	<b>\$1,400,000</b>

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
2018 Estimated	\$1,400,000	\$ (600,000)	-30.00%
2017 Projected	\$2,000,000	\$ -	0.00%
2016	\$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%

310.021 Earned Income Tax (1.40%)	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$6,846,036	\$6,936,000	\$6,800,000	\$6,837,000

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) collects the tax. The contract was renewed on January 1, 2017 for a five-year term. The collection deduction is 2.4% of the tax collected for the Township deducted from the gross amount. The Township will net the remaining 97.6% of the taxes collected. The fee is then reconciled with actual costs on an annual basis and any differences are adjusted at that time. 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 1% over the next year.

One important consideration is that the director of the Centre Tax Agency is expected to retire in January 2018. The township finance office will carefully observe the collections in 2018 for any significant changes.

Tax Year	Tax Rate	Gross Taxes	\$ Change	% Change	Fees	Net Taxes
2018 Estimated	1.40%	\$ 7,005,360	\$ 69,360	1.00%	\$ 168,129	\$ 6,837,231
2017 Projected	1.40%	\$ 6,936,000	\$ 136,000	2.00%	\$ 166,464	\$ 6,769,536
2016	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

310.051 Local Services Tax (\$47 per person)	2016 Actual	2017 Budget	2017 Projected	2018 Budget
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\$348,927

\$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.

This contract expires in 2017 and a new contract is being reviewed.

### 321 BUSINESS LICENSES & PERMITS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>321.061 Transient Retailers</b>	<b>\$1,010</b>	<b>\$500</b>	<b>\$700</b>	<b>\$500</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>321.062 Home Occupation Permits</b>	<b>\$325</b>	<b>\$200</b>	<b>\$300</b>	<b>\$200</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>321.080 Comcast Cable Franchise Fee</b>	<b>\$258,564</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>

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.

<b>321.081 Windstream Franchise Fee</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$3,200</b>

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.

## 22 NON-BUSINESS LICENSES & PERMITS

<b>322.030 Municipal Liens</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$70</b>	<b>\$0</b>	<b>\$70</b>	<b>\$0</b>

The Township has \$10,940 of principal (\$16724 with legal fees and interest) in outstanding municipal liens on file with the County Recorder of Deeds as of October 27, 2017. At the time of a property transfer, these liens are paid in full of interest. When a transfer occurs, funds are remitted to the Township.

<b>322.081 On Lot Sewage Permits</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>

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

<b>322.082 Sign Permits &amp; Renewals</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$17,135</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$11,000</b>

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
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	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>322.083 Conditional Use Hearing Permits</b>	<b>\$600</b>	<b>\$300</b>	<b>\$600</b>	<b>\$300</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>322.300 Driveway Permits</b>	<b>\$2,000</b>	<b>\$3,000</b>	<b>\$2,500</b>	<b>\$3,000</b>

The driveway permit requirements were instituted in 1989, 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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>322.500 Pave Cut Application Fees</b>	<b>\$3,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>322.900 Fiber Optic License Fees</b>	<b>\$28,190</b>	<b>\$27,452</b>	<b>\$27,452</b>	<b>\$27,452</b>

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

<b>NAME</b>	<b>AGREEMENT TERM</b>	<b>ANNUAL PAYMENT</b>
Northeast ITS	12/16/2009 to 12/31/2019	\$22,144
Synesys	8/16/2012 to 12/31/2021	\$4,570
Crown Castle NG East	5/2/2016 to 12/31/2025	\$738

**331 FINES**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>331.010 Magistrate/Probation Fines</b>	<b>\$3,562</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>331.110 DUI Fines/Restitution</b>	<b>\$32,805</b>	<b>\$33,000</b>	<b>\$33,000</b>	<b>\$33,000</b>

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 monthly.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>331.120 False Alarm Fees</b>	<b>\$900</b>	<b>\$825</b>	<b>\$825</b>	<b>\$825</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>331.140 Motor Vehicle/Parking/Grass &amp; Weeds / Snow Violations</b>	<b>\$67,910</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$65,000</b>

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.

**332 FORFEITS**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>332.000 Miscellaneous Forfeitures</b>	<b>\$5,779</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account represents miscellaneous forfeitures received.

**341 INTEREST**

<b>341. Interest Earnings</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$43,708</b>	<b>\$36,450</b>	<b>\$40,000</b>	<b>\$40,000</b>

341.000	JSSB Bank Interest		\$24,550	
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	

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 1.00% 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

<b>342.200 Rent of Township Property</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>342.210 COG Building Rental Payment</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$42,829</b>	<b>\$42,829</b>	<b>\$42,829</b>	<b>\$42,829</b>

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.

<b>342.220 Mobile Command Post Storage Fees</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$1,280</b>	<b>\$1,280</b>	<b>\$1,280</b>

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

**351 FEDERAL GRANTS**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>351.030 DUI &amp; Corridor Grant Reimbursements</b>	<b>\$35,391</b>	<b>\$43,435</b>	<b>\$42,615</b>	<b>\$43,435</b>

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, 2018. An item of note is that the state payments are received several months after submission.

**354 STATE GRANTS**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>354.022 Buckle-Up Reimbursement</b>	<b>\$4,079</b>	<b>\$2,600</b>	<b>\$2,600</b>	<b>\$3,000</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>354.024 Police Academy Reimbursement</b>	<b>\$10,878</b>	<b>\$10,878</b>	<b>\$10,878</b>	<b>\$5,439</b>

This account provides for the reimbursements from the state related to the cost of training officers at the police academy. For 2018, one officer may be attending the academy. The budget reflects reimbursement for one officer.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>354.025 20 Drive Safe Reimbursement</b>	<b>\$1,790</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>354.027 BNI Local Drug Task Force</b>	<b>\$19,273</b>	<b>\$12,000</b>	<b>\$16,000</b>	<b>\$12,000</b>

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.

<b>354.030 Winter Snow Agreement</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$3,271</b>	<b>\$3,336</b>	<b>\$3,336</b>	<b>\$3,436</b>

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

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

<b>354.070 DCNR Grant Revenues</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>355.010 Public Utility Realty Taxes (PURTA)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$10,384</b>	<b>\$11,142</b>	<b>\$11,142</b>	<b>\$11,142</b>

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

<b>355.040 Liquor License Tax</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$3,000</b>	<b>\$3,300</b>	<b>\$3,000</b>	<b>\$3,300</b>

The Township receives licensing fees for eleven (11) locations that have liquor-licensed establishments. Annually, the Commonwealth of Pennsylvania's Bureau of Liquor Control issues licenses that include a \$300 annual fee that is remitted to the municipality where the licensed establishment is located. Establishments with liquor licenses in Ferguson Township include Champs (Collegiate Subs), American Legion Post 245, Highway Pizza, The Old Oak Tavern, Northland Bowling (Northland Recreation Center Inc.), The Bottle Shop/Gigis (We Three Brewmeisters Bed and Breakfast), TGI Fridays (Metz Enterprises, Inc.), the Veterans Club 5825 Inc, West Side Stadium (Brownies Valley Tavern) Giant Food Store and Weis Markets.

<b>355.050 Act 205 Pension State Aid</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$332,473</b>	<b>\$332,473</b>	<b>\$332,473</b>	<b>\$362,472</b>

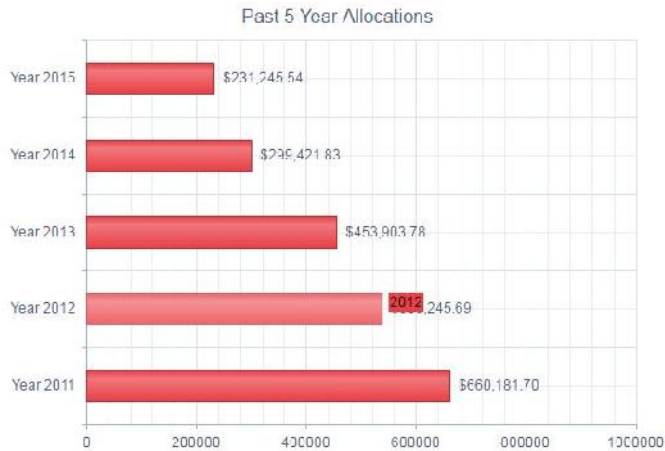
The State provides funding assistance for the Township's pension plans in accordance with Act 205. The state requires the funding be transferred into the appropriate pension plans within 60 days of receipt. This funding is commonly received in late September or early October.

<b>355.070 Foreign Fire Relief Funding</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$139,902</b>	<b>\$139,902</b>	<b>\$129,415</b>	<b>\$129,415</b>

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.

<b>355.080 Marcellus Shale Impact Fee</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$4,220</b>	<b>\$2,300</b>	<b>\$4,265</b>	<b>\$3,000</b>

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 number of new wells continues to decrease as depicted in the PUC data for Ferguson Township as shown below



	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>355.090 State Police Fines</b>				
	<b>\$9,171</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$5,500</b>

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.

### 356 STATE PAYMENTS IN-LIEU

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>356.010 State Forest Lands</b>				
	<b>\$3,877</b>	<b>\$2,881</b>	<b>\$2,881</b>	<b>\$2,881</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>356.020 Game Commission Lands</b>				
	<b>\$3,064</b>	<b>\$3,064</b>	<b>\$3,064</b>	<b>\$3,064</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>357.030 County Liquid Fuels Tax Grant</b>				
	<b>\$30,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>

An application has been submitted for \$30,000 towards the Corl Street and West College Ave project. According to the auditor general, these funds need to be deposited in the liquid fuels fund.

### 358 LOCAL GOVERNMENT SHARED PAYMENTS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>358.300 Custodian Services Revenue</b>	<b>\$28,637</b>	<b>\$28,300</b>	<b>\$30,000</b>	<b>\$30,000</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>359.000 Penn State Tax Settlement</b>	<b>\$136,286</b>	<b>\$146,051</b>	<b>147,762</b>	<b>\$150,941</b>

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 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	CPI	Impact Fee	Fee In-Lieu	Total
2018 Estimate	2.20%	\$ 147,690	\$ 3,251	\$ 150,941
2017 Projected	2.20%	\$ 144,511	\$ 3,251	\$ 147,762
2016	2.10%	\$ 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	3.50%	\$ 136,731	\$ -	\$ 136,731

### 361 GENERAL GOVERNMENT REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>361.000/361.300 Administrative Fee/Notary Fee Revenue</b>	<b>\$-7,977</b>	<b>\$110</b>	<b>\$110</b>	<b>\$110</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>361.310 Subdivision Plan Submission Fees</b>				

\$2,300

\$2,500

\$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.

<b>361.320 Site Plan/Land Development Plan Subdivision Fees</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$350</b>	<b>\$300</b>	<b>\$200</b>	<b>\$300</b>

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.

<b>361.321 Township Engineer Review Fees</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$2,044</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>

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.

<b>361.330 Zoning Permits</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$12,195</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$16,000</b>

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:

<b>Description</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017 thru 9/30</b>
New Homes	40	66	24	27
Multi-Unit Dwellings	17	80	0	0
Additions	44	58	81	73
Other (rental permits, signs, alterations)	222	377	378	183
Total	323	509	483	223

<b>361.331 Rental Permits</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$5,322</b>	<b>\$5,800</b>	<b>\$5,800</b>	<b>\$5,800</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>361.340 Hearing/Variance Fees</b>				
	<b>\$3,300</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>361.410 Lighting Plan Application Fee</b>				
	<b>\$350</b>	<b>\$400</b>	<b>\$400</b>	<b>\$400</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>361.630 State College Area School District Tax Collection Commission</b>				
	<b>\$36,622</b>	<b>\$40,250</b>	<b>\$40,250</b>	<b>\$40,250</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>361.650 Tax Certifications</b>				
	<b>\$13,850</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>361.710 Miscellaneous Bid Fees</b>				
	<b>\$105</b>	<b>\$135</b>	<b>\$135</b>	<b>\$135</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>361.750 Ordinance Amendment Fees</b>				
	<b>\$1,500</b>	<b>\$0</b>	<b>\$1,250</b>	<b>\$0</b>

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

**362 PUBLIC SAFETY REVENUE**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>362.000 Miscellaneous Police Revenue</b>	<b>\$1,623</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>362.010 Ag Progress Days Revenue</b>	<b>\$6,426</b>	<b>\$6,500</b>	<b>\$6,426</b>	<b>\$6,500</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>362.101 Police Assistance at PSU Football Games</b>	<b>\$34,361</b>	<b>\$53,533</b>	<b>\$40,150</b>	<b>\$43,500</b>

Revenues are received from Penn State University for assistance at sporting events by the Township Police Department. This estimate is based on 435 hours @ \$100/hour (double time vs time and one half).

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>362.110 Accident Reports</b>	<b>\$3,480</b>	<b>\$3,600</b>	<b>\$3,600</b>	<b>\$3,600</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>362.111 Local Background Checks</b>	<b>\$30</b>	<b>\$0</b>	<b>\$30</b>	<b>\$0</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>362.112 Police Officer Test Fees</b>	<b>\$1,651</b>	<b>\$0</b>	<b>\$1,250</b>	<b>\$0</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>362.220 Residential Parking Permits</b>				

\$239

\$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**

**2016  
Actual**  
  
**\$550**

**2017  
Budget**  
  
**\$75**

**2017  
Projected**  
  
**\$75**

**2018  
Budget**  
  
**\$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**

**2016  
Actual**  
  
**\$2,580**

**2017  
Budget**  
  
**\$0**

**2017  
Projected**  
  
**\$500**

**2018  
Budget**  
  
**\$0**

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

**365 HEALTH SERVICES**

**365.200 Health Inspection Fees**

**2016  
Actual**  
  
**\$8,450**

**2017  
Budget**  
  
**\$8,500**

**2017  
Projected**  
  
**\$8,500**

**2018  
Budget**  
  
**\$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 <sup>th</sup> Qtr. 2016	16	3
1 <sup>st</sup> Qtr. 2017	13	3
2 <sup>nd</sup> Qtr. 2017	17	0
3rd Qtr. 2017	NA	NA

**389 MISCELLANEOUS REVENUE**

**389.000/ Miscellaneous  
Revenues**

**2016  
Actual**  
  
**\$277**

**2017  
Budget**  
  
**\$2,000**

**2017  
Projected**  
  
**\$3,500**

**2018  
Budget**  
  
**\$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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>389.020 Property Insurance Claims Payments</b>	<b>\$29,805</b>	<b>\$0</b>	<b>\$29,800</b>	<b>\$0</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>389.040 Safety Program Payments</b>	<b>\$2,311</b>	<b>\$2,000</b>	<b>\$2,310</b>	<b>\$2,000</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>389.050 Health Insurance Refunds</b>	<b>\$256,078</b>	<b>\$0</b>	<b>\$159,450</b>	<b>\$50,000</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>389.060 BMO PCard Rebates</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400</b>	<b>\$400</b>

This line item provides for receipts of the PLGIT pcard program rebates based on the dollar volume of purchases made throughout the year.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>389.080 Workers Comp Refunds</b>	<b>\$1,988</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This line item provides for refunds of workers comp insurance due to the annual workers comp audits.

### 392 INTERFUND TRANSFERS IN

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>392.065 Transfers In-Non- Uniform Pension Plan</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund prefunding of the plan as the result of State Aid. Beginning in 2017, in accordance with the auditor recommendation, this amount will offset the expenditure in the general fund. A detail table will be included to describe the sources and amounts included in the expenditure account. For further information, see account 01.483.000.

### 395 REFUNDS OF PRIORS YEARS EXPENDITURES

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>395.000 Refunds of Prior Years' Expenditures</b>	<b>\$4</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

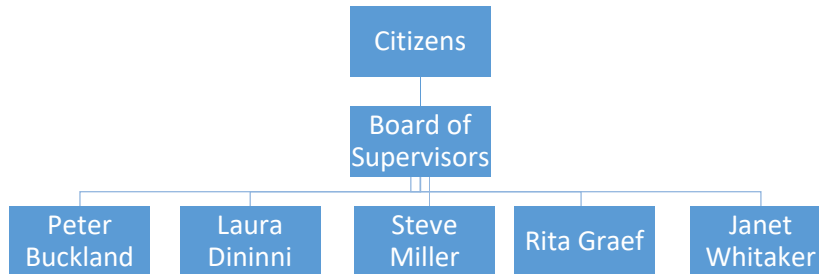
## 01 GENERAL FUND

## EXPENDITURES

**Note concerning salaries.**

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

## 400 GENERAL GOVERNMENT

*Elected Officials Organizational Chart*

400.105 Supervisors Salaries (see salary schedule)	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$20,625	\$20,625	\$20,625	\$20,625

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

400.240 General Expense	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$2,668	\$4,700	\$4,500	\$5,000

This expenditure item covers the miscellaneous expenses of the Board. Such items include work session refreshments, promotional items, printer cartridges, paper, awards, memorials and celebration contributions. The projected cost of the ABC appreciation and recognition dinner is approximately \$3,000.

400.320 C-Net Contribution	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$24,410	\$21,255	\$18,665	\$21,000

Since 2009, the Township has been a member of C-NET, the local government channel that has recorded and broadcast the Board of Supervisors meetings. The Township has utilized CNET to advertise all 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. In 2018, the Ferguson Township Planning Commission meetings will be covered by C-NET; however, due to their funding formula, this will not impact the budget until 2020. A Board of Directors governs C-NET with one representative from each of the funding partners. That Board develops a budget annually. Funding for C-NET is based on a formula using broadcast events and bulletin board postings. The budget reflects the dues associated with an increase of approximately 12% over the 2017 allocation.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>400.330 Transportation</b>	<b>\$138</b>	<b>\$725</b>	<b>\$50</b>	<b>\$500</b>

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

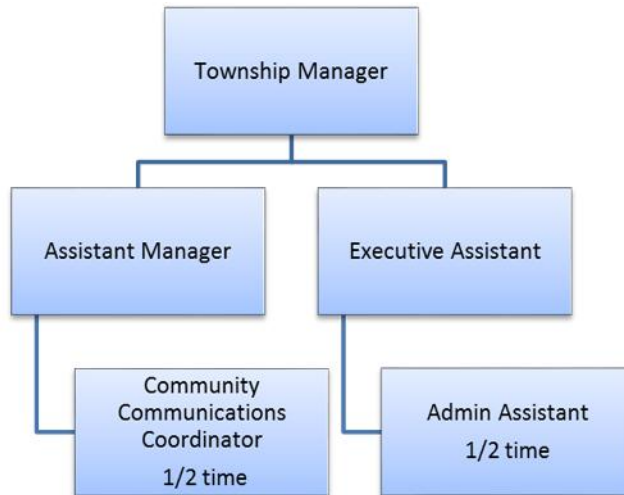
	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>400.420 Dues, Subscriptions, Memberships &amp; Conferences</b>	<b>\$9,334</b>	<b>\$11,120</b>	<b>\$6,000</b>	<b>\$8,900</b>

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 Summit. A location for the 119<sup>th</sup> PML Annual Summit has not yet been determined. The budget anticipates that three Board members may wish to attend the conference, or portions of the conference. The budget provides for registration, meals and hotel accommodations.

Board members that have attended the convention in the past, have found it to be valuable by increasing their understanding of their roles in local government, to learn about how other municipalities deal with similar problems, to receive updates on legislation that may affect municipal governments, and to deal with current issues. The convention also allows attendees to network with fellow local elected officials from across the Commonwealth from a variety of sized 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. In 2017, PML has been an advocate for pension reform, Act 111 Collective Bargaining reform, local police use of radar, pure public charity definitions, telecommunications legislation, and more. 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	\$450	PML Annual Convention  October 5-7, 2018 Location TBD	\$3,000
Centre County Association of Township Officials	\$250	PML (Pennsylvania Municipal League)	\$4,500
CBICC (Chamber of Business and Industry for Centre County) dues	\$200	Miscellaneous Training	\$500

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

The Department of Administration will strive to advance professional management through open and accountable government leadership dedicated to providing sound fiscal 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.

In 2017, the Administration Department oversaw the architectural design of renovations to the Township office that will accommodate current and future staffing needs. Additionally, initiatives including Coffee & Conversations, Neighborhood Association Open Forum, and business outreach via the Business and Industry Partnerships Committee of the Chamber of Business and Industry – Centre County furthered the Township's community engagement campaign.

2018 brings many exciting opportunities and challenges for the Administration Department. Mid-year, the Township Manager will be involved in Act 111 Collective Bargaining with the Police Association. It is the goal of the Department to conclude negotiations for the third straight contract term without the need for binding arbitration. Additionally, the Department will continue to provide support for other objectives including the design of the LEED Gold Certified Public Works Maintenance Facility; Stormwater Fee Feasibility Study; zoning and subdivision and land development ordinance updates; deployment of Laserfiche document management software; implementation of police body and vehicle cameras; and more.

<b>401.110 Township Manager Salary (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$112,864</b>	<b>\$112,332</b>	<b>\$105,000</b>	<b>\$107,310</b>

This line item reflects the salary of the Township Manager.

<b>401.112 Assistant Manager Salary (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$58,343</b>	<b>\$59,458</b>	<b>\$55,000</b>	<b>\$60,000</b>

This line item reflects the salary of the Assistant Manager.

<b>401.114 Administrative Staff Salaries (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$86,324</b>	<b>\$90,384</b>	<b>\$87,361</b>	<b>\$105,050</b>

This line item accounts for the salaries of the Executive Administrative Assistant, a part-time Community Communications Coordinator (full-time beginning in 2018) and half the cost of an Administrative Assistant (base pay) shared with Finance.

<b>401.210 Office Supplies</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$2,561</b>	<b>\$3,000</b>	<b>\$2,000</b>	<b>\$3,000</b>

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.

<b>401.240 General Expense</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$4,194</b>	<b>\$5,000</b>	<b>\$6,200</b>	<b>\$5,500</b>

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. This account also includes other expenses that are not accounted for elsewhere within the administration of the Township. Two senior staff retirements in 2017 resulted in an unusually high expenditure of funds in this account. The amount has been adjusted to reflect expectations of expenditures in 2018.

<b>401.370/401.252 Computer Maintenance</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$5,552</b>	<b>\$7,000</b>	<b>\$6,200</b>	<b>\$6,500</b>

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. The townships 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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	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>401.320 Communications</b>	<b>\$21,089</b>	<b>\$19,600</b>	<b>\$10,900</b>	<b>\$20,600</b>

This account covers the costs related to communication lines, postage and overnight mail. Communication costs for all departments except for the Public Works and Police Departments are covered under this account. Twenty percent 20% of the operating 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. This item will be eliminated when the new data lines are installed mid to late 2018	\$900
Long Distance	\$720	Verizon Wireless	\$725
Newsletter Mailing	\$6,000	US Postal Service Routine Postage	\$7,000
Federal Express	\$200	Special Mailings	\$500
Other	\$2,500	Constant Contact	\$336

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>401.330 Transportation</b>	<b>\$-496</b>	<b>\$280</b>	<b>\$-150</b>	<b>\$250</b>

This line item covers the cost of mileage for use of a personal vehicle by Administration staff to conduct Township business. In most cases, this is for transportation to and from professional development conferences in municipal vehicles, which are typically eligible for reimbursement by their respective organizations and result in a credit to the account.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>401.340 Advertising &amp; Printing</b>				

**\$21,542****\$33,115****\$33,900****\$30,000**

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	\$10,000	Printing Costs	\$2,000
Display & Legal Advertising	\$12,000	Newsletter Printing and preparation for mailing (postage is included in communications)	\$5,000

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>401.350 Bonding</b>	<b>\$500</b>	<b>\$625</b>	<b>\$1,250</b>	<b>\$625</b>

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. Beginning in 2017, the bond issuance was required to be increased to the amount of \$750,000 to comply with the 2016 Liquid Fuels Audit. The amount will remain the same in 2018. The employees' blanket bond is included in the general liability coverage.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>401.420 Dues, Subscriptions, Memberships &amp; Conferences</b>	<b>\$7,420</b>	<b>\$11,190</b>	<b>\$8,000</b>	<b>\$10,600</b>

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 current information, learn about innovative 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. Memberships, conferences and subscriptions are outlined as follows:

Membership APMM (Association for PA Municipal Management) (2)	\$315	Subscriptions (Governing, Pennsylvanian & PA Township News)	\$100
Conference APMM (May 15-17, 2018) Kalahari Resort, Manager and Asst. Mgr.	\$1,700	PELRAS (Three attendees - State College, PA; March 14-16, 2018) Manager,	\$700

		Asst. Mgr. and Executive Asst.	
Membership ICMA – Manager and Asst. Mgr.	\$1,600	ICMA Conference (Baltimore, MD September 23-26, 2018) Manager and Asst. Mgr.	\$3,800
APMM Executive Development Conference (February 15-16, 2018 Omni Bedford Springs Hotel)	\$500	Training Seminars	\$500
PML Conference (October 5-7, 2017 Erie Bayfront)	\$900	APMM Workshops	\$500

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>401.450 Contracted Services</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$19,407</b>	<b>\$15,000</b>

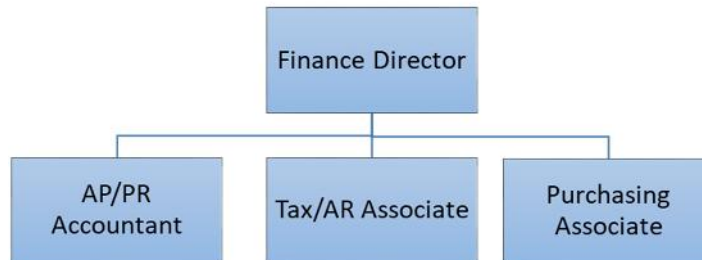
In 2018, this account reflects engaging a consultant to assist the Township with Green Infrastructure Mapping to identify projects that can targeted for potential acquisition and improvement through a special assessment levied pending an Environmental Resource Protection Referendum.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>401.750 Non-Capital Equipment</b>	<b>\$11</b>	<b>\$750</b>	<b>\$0</b>	<b>\$0</b>

This appropriation would be used for small equipment such as calculators, replacement of recording devices, etc. Beginning in 2018, these items will be included in office supplies 401.210.

## 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 5-year 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 sustainable operations. This comprises using technology, staff training, trend analysis, customer relations, cost management techniques, vendor relations, best practices techniques, performance management, 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 Governmental Accounting Standards Board, 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.

The Township is currently involved in streamlining the requisition process. 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, the item can be ordered. 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 it 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 has changed. Paper and related items are being eliminated where possible to reduce misplaced documents, saving time and money.

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.

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 County collects the county real estate taxes.

The department is also responsible for 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 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.

**Accomplishments for 2017 include**

- J Obtained the GFOA (Government Finance Officers Association) budget presentation award for the 2017 annual operating budget
- J Collected the Township and School District Real Estate Taxes over \$20 million
- J 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.
- J Converted to biweekly payroll utilizing Keystone payroll.
- J Managed fixed assets inventory for the Township, insurance and auditors.
- J Prepared property insurance and workers comp renewals.
- J Worked with Hinton & Associates to maintain IT inventory records.
- J Ordered new computer hardware and software for Township.
- J Worked with Baker Tilly to prepare the Comprehensive Annual Financial Report (CAFR) for the 2016 fiscal year.
- J 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.
- J Uploaded invoice documents into the Springbrook system for 2016.
- J Reported to the Board and public on quarterly financial results.
- J Prepared the monthly Treasurers report.
- J Prepared the Capital Improvement Plan for 2018-2022.
- J Maintained membership in American Fraud Examiners Association to mitigate potential weaknesses in the internal controls of the Township.
- J Staff attended the meetings of the Finance Directors, the CRCOG Finance Committee, Police Pension Committee and the Board of Supervisors.

**Goals for 2018 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 Process payroll and integrate human resources components with Keystone Payroll to streamline the time sheet process improve information coordination.

- ) Work to achieve the Government Finance Officers Distinguished Budget Award for the 2018 Budget.
- ) Assist staff and Hinton with IT related issues as needed.
- ) Continue to work to achieve the Government Finance Officers Comprehensive Annual Financial Report Award (CAFR) for the 2017 fiscal year.
- ) Continue to work with staff to implement and train users on the Springbrook Accounting Software.
- ) Work with administration, professional service providers and vendors follow information technology trends as they can benefit the Township.
- ) Work with colleagues by attending the meetings of the Finance Directors, the CRCOG Finance Committee, the Safety Committee and the Board of Supervisors.
- ) Collect Township and School Real Estate Taxes
- ) Order computer systems hardware and software. Work with IT to maintain computer inventory.
- ) Continue working with the Springbrook Fixed Assets software. Manage fixed assets inventory for the Township, insurance and auditors. 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

<b>402.110 Finance Director Salary (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$81,740</b>	<b>\$82,966</b>	<b>\$84,847</b>	<b>\$86,714</b>

This account reflects the base salary of the Finance Director.

<b>402.114 Finance Staff Salaries (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$67,561</b>	<b>\$67,436</b>	<b>\$69,905</b>	<b>\$70,202</b>

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.

<b>402.210 Office Supplies</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$663</b>	<b>\$2,000</b>	<b>\$1,500</b>	<b>\$1,500</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>402.240 General Expense:</b>				
	<b>\$743</b>	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>402.370/402.252 Computer Costs</b>				
	<b>\$19,219</b>	<b>\$29,830</b>	<b>\$29,830</b>	<b>\$32,000</b>

This account provides for the software maintenance and updates for the Township's Springbrook financial software package as well as payroll processing and human resources software.

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>402.311 Annual Audit Fees</b>				
	<b>\$25,500</b>	<b>\$27,295</b>	<b>\$27,400</b>	<b>\$28,250</b>

Pursuant to the Township Home Rule Charter, a certified independent audit is required annually. The audit report for 2016 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 2017.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>402.320 Communications</b>				
	<b>\$0</b>	<b>\$0</b>	<b>\$200</b>	<b>\$250</b>

This account includes the cost of the cell phone reimbursement for the Finance Director.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>402.330 Transportation:</b>				
	<b>\$26</b>	<b>\$100</b>	<b>\$350</b>	<b>\$350</b>

During 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.

<b>402.340 Advertising &amp; Printing:</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$972</b>	<b>\$500</b>	<b>\$1,700</b>	<b>\$1,100</b>

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.

<b>402.420 Dues, Subscriptions, Memberships &amp; Conferences:</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$4,672</b>	<b>\$3,355</b>	<b>\$5,000</b>	<b>\$5,000</b>

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:

<b>Name</b>	<b>Organization</b>	<b>Description</b>	<b>Amount</b>
Finance Director/ Accountant	PA-GFOA (Government Finance Officers Association)	Annual Memberships (2)	\$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 (St Louis, MO) (registration, flight, hotel)	\$2,000
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

<b>402.750 Non-Capital Equipment</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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 2018.

#### 403 TAX OFFICE

<b>403.114 Tax Services Staff Salaries (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$38,460</b>	<b>\$39,037</b>	<b>\$39,806</b>	<b>\$40,682</b>

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

<b>403.114 Tax Services Staff Overtime</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$0</b>

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

<b>403.210 Office Supplies</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$380</b>	<b>\$500</b>	<b>\$400</b>	<b>\$500</b>

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

<b>403.240 General Expense</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$50</b>	<b>\$0</b>	<b>\$50</b>

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

<b>403.317 Tax Collection Committee</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$500</b>	<b>\$1,300</b>	<b>\$650</b>

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

<b>403.320 Postage</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
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\$3,656

\$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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>403.330 Transportation</b>				
	<b>\$48</b>	<b>\$50</b>	<b>\$50</b>	<b>\$50</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>403.340 Advertising &amp; Printing</b>				
	<b>\$1,377</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>403.350 Bonding</b>				
	<b>\$335</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>

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 2018, the Township allocation is 6% and the school allocation is 94%. This account represents the Township portion.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>403.370 Repairs/Maintenance Agreements</b>				
	<b>\$69</b>	<b>\$100</b>	<b>\$200</b>	<b>\$250</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>403.420 Dues, Subscriptions, Memberships &amp; Conferences</b>				
	<b>\$17</b>	<b>\$200</b>	<b>\$50</b>	<b>\$100</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>403.450 Contracted Services</b>				
	<b>\$2,837</b>	<b>\$3,350</b>	<b>\$3,350</b>	<b>\$3,350</b>

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	\$2,950	Miscellaneous current bill 2,500	\$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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>403.750 Office Equipment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,025</b>	<b>\$0</b>

This line item consists of miscellaneous office equipment not meeting the capital dollar threshold.

**404 LEGAL SERVICES**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>404.310 Solicitor</b>	<b>\$7,409</b>	<b>\$13,500</b>	<b>\$10,000</b>	<b>\$17,200</b>
<b>404.314 Special Counsel</b>	<b>\$4,926</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
<b>404.315 Legal-Other</b>	<b>\$12,313</b>	<b>\$9,500</b>	<b>\$12,000</b>	<b>\$10,000</b>
<b>404.317 Legal-Cable Consortium</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,000</b>

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 \$17,200 in 2018. The Township is still litigating several matters that it can anticipate concluding in 2018. 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 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 \$10,000 has been budgeted in 2018, as this is a year the Township will commence Act 111 Collective Bargaining with the Police Association. Additionally, funding is provided to engage the services of special counsel for matters that may require specialized training and experience including, for example, telecommunications and right-of-way matters.

Finally, the Township has partnered with the Boroughs of State College and Bellefonte, C-NET, and the Townships of Harris, Halfmoon, Patton, Benner and College to negotiate a new cable franchise agreement with Comcast and conduct a franchise fee audit. The services of the Cohen Law Group have been retained to perform each of these tasks. The cost to conduct the franchise fee audit is \$18,900 and the cost to negotiate the franchise agreement renewal with Comcast is \$17,550. This is divided evenly amongst the partners, and a small contingency has been added to the line item for costs outside of the scope of work.

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

<b>406.530 CRCOG Administration</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$100,346</b>	<b>\$108,627</b>	<b>\$108,627</b>	<b>\$105,766</b>

This represents the Township's share of funding for the Centre Region COG Administration. For further details, please refer to the 2018 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	26.69%	\$105,766	-\$2,861
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

<b>406.532 CRCOG Building Capital</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$5,090</b>	<b>\$5,358</b>	<b>\$5,358</b>	<b>\$8,381</b>

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2018 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	26.69%	\$8,381	\$3,023
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

<b>406.533 CRCOG Contingency</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
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**\$0****\$2,967****\$2,967****\$0**

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2018 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	26.69%	\$0	-\$2,967
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

### 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.

The Township contracts 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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>407.240 General Expense</b>	<b>\$106</b>	<b>\$500</b>	<b>\$100</b>	<b>\$500</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>407.370 – Repairs/Maintenance Agreements</b>	<b>\$51,208</b>	<b>\$60,520</b>	<b>\$60,520</b>	<b>\$65,000</b>

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

Internet – Comcast Fiber Optic Cable	15,000	EvoGov Web Hosting	\$1,800
Adobe Creative Cloud (Diana)	\$600	Exchange (Email) 365 Licenses	\$6,600
AutoCAD Maintenance & Licensing	\$2,200	Web Filtering Subscription	\$1,900

adding 2nd advanced  
license total \$5400

ESRI licenses (3)	\$3,115		
Paver Software (Engineering)	\$1,100	TRAK Fuel Maintenance	\$3,000
Terraflex Software (Engineering)	\$400	Microsoft Office 365 (10) (included in exchange licenses)	\$0
Infradapt Phone System (Maintenance)	\$4,500	Miscellaneous	\$500
Laserfiche Licenses	\$3,500	General Code Codification	\$1,200
Nitro Pro Licenses \$50/ea.	\$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		

**407.420 Dues, Subscriptions,  
Memberships, Travel**

**2016  
Actual**  
  
**\$0**

**2017  
Budget**  
  
**\$0**

**2017  
Projected**  
  
**\$300**

**2018  
Budget**  
  
**\$300**

This account represents the costs related to IT memberships and travel.

**407.452 – Computer Services**

**2016  
Actual**  
  
**\$56,380**

**2017  
Budget**  
  
**\$73,500**

**2017  
Projected**  
  
**\$75,000**

**2018  
Budget**  
  
**\$70,400**

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	\$52,500

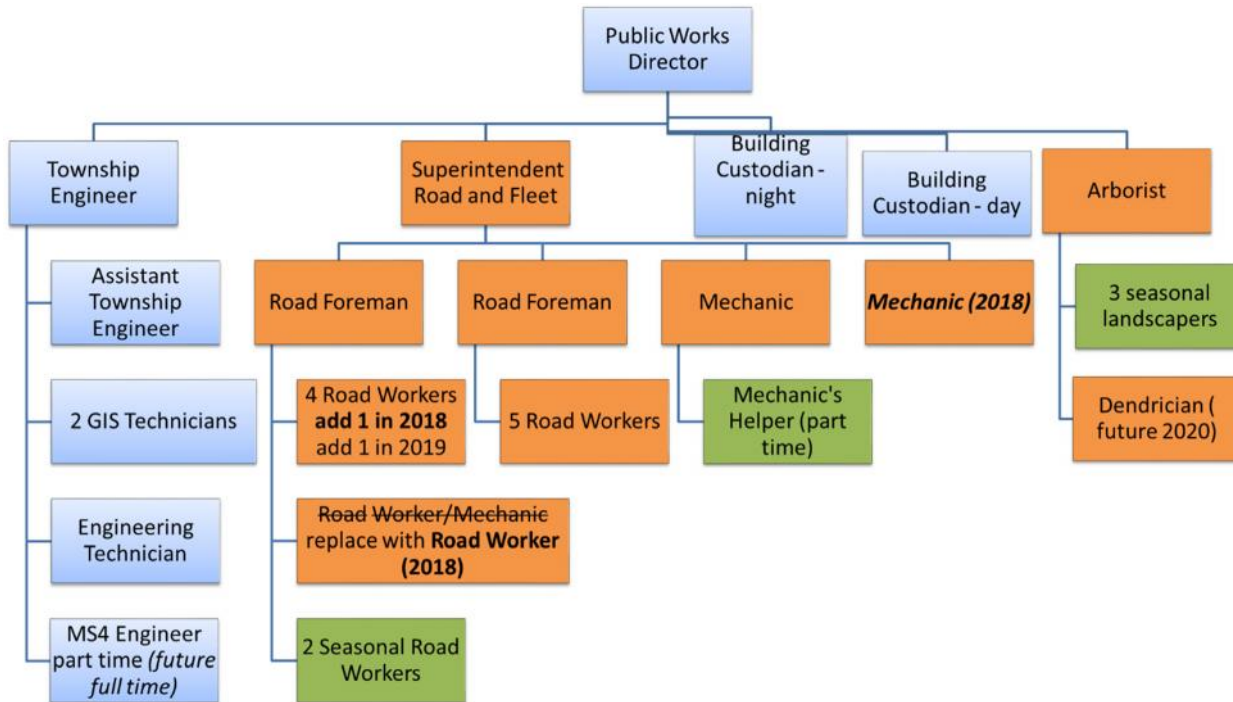
Hinton & Associates	Server Maintenance	\$14,900
Hinton & Associates	Drive Encryption	\$3,000
State College Borough	Wide Area Network and Data Backup and Recovery	\$0

<b>407.750 Replacement Equipment</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$23,893</b>	<b>\$15,100</b>	<b>\$15,300</b>	<b>\$17,000</b>

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 2018. Included in this line item is the cost of new computers, laptops, tablets and associated operating system and Microsoft Office licensing and NitroPro pdf. Configuration is included in the Hinton contract. This account also includes funds for replacing printers or scanners as needed. (11 @\$1,500 each = \$16,500) plus \$500 for miscellaneous

## 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)

It is anticipated that the MS4 and storm water related duties will require the attention of a full-time position in the next few years. The Department currently includes 28 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, Assistant Township Engineer, Engineering Technician, Engineer Assistant (aka part time MS4 engineer) and 2 GIS technicians. The GIS position is shared with other departments including Planning and Zoning. The Engineering Section is responsible for designing, bidding, administering, and inspecting capital improvement projects such as road, park and building construction, reviewing land development 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 2017 are noted below:**

West College Avenue Streetscape Project: Completed construction.

Asset Management: Made considerable progress using APWA Paver software to evaluate and rate the condition of our roadways. Also made considerable progress using GIS to update our storm water system maps.

Prepared a request for quotes and subsequently entered into a contract for professional architectural and engineering services for building and site design for a new LEED Gold certified public works building.

Prepared a request for quotes and subsequently entered into a professional services contract to prepare a Pollutant Reduction Plan for the Chesapeake Bay as part of the Township's MS4 permit requirements.

Prepared a request for quotes and subsequently entered into a professional services contract to conduct a storm water fee feasibility study including the establishment of an advisory committee.

Participated in projects as part of the PSU Sustainable Communities Collaborative

Continued work on the East Park Hills Avenue Traffic Calming Study

Continued design on Contract 2016-C11 ARLE Performance Metrics: funded by the Automated Red-Light Enforcement program, includes the engineering and construction of a system including hardware and software to improve traffic signal performance.

Contract 2016-C17 Fairbrook Park Parking Lot Paving: Completed design and construction.

Continued project management of Contract 2016-C19 Corl Street/W College Ave Traffic Signal Upgrade: funded in part with a Green Light Go grant, this project is currently in design to upgrade pedestrian accommodations at this location.

Contract 2017-C2 Valley Vista/Science Park and Bachman/Valley Vista turn lanes: Completed intersection turn lane improvements.

Contract 2017-C3 Martin Street: FTPW performed significant base repair and inlet repairs in advance of this contract which includes milling the existing asphalt surface and paving and lining all storm pipes.

Contract 2017-C4 Meckley Drive: Completed repaving.

Designed and bid Contract 2017-C5 Meadows Park Improvements: Work includes the construction of a pavilion and pedestrian access.

Completed Contract 2017-C6 Concrete curb and ramp upgrades: As required by the American with Disabilities Act, as roads are paved and micro-surfaced, pedestrian facilities at intersections are evaluated and upgraded or reconstructed as required. This concrete contract is let every year.

Bid and awarded Contract 2017-C7a Fuel: Annually the Township bids gasoline and diesel for use by FTPD and FTPW.

Bid and awarded Contract 2017-C7c Asphalt and Aggregate: Annually the Township bids various asphalt mixes and aggregate types.

Bid and awarded Contract 2017-C8 Pavement Markings: Annually the Township solicits for bids for pavement markings and other municipalities piggyback on this contract.

Bid and awarded Contract 2017-C9 Microsurfacing: This method of pavement preservation involving the placement of two courses of slurry and aggregate is bid annually and other municipalities piggyback on this contract. FTPW will perform significant base repair in advance of Microsurfacing including work on Tadpole Road in 2017.

Bid and awarded Contract 2017-C10 Sealcoating bike paths and parking lots: Every year the Township evaluates bike path and parking lot conditions and prepares a contract and lets bids for a double sealcoat application and line striping.

Completed Contract 2017-C11 Pedestrian push button upgrades: As in years past, the Township continues to upgrade pedestrian access at signalized intersections. Work is done by FTPW.

Completed Contract 2017-C12 Traffic Signal LED replacements: Each year the Township purchases LEDs and replaces them at signalized intersections after approximately 7 years of service. Work is performed by FTPW.

Completed Contract 2017-C13 Street Tree Planting: This contract included replacement of street trees (mostly replacement of dead ash trees), as well as 60 trees on Blue Course Drive.

Completed Contract 2017-C14 Stump Removal: Removed stumps in advance of replacement tree planting.

Prepared and let Contract 2017-C15 Street Tree Pruning: Each year a contract for street tree pruning is prepared. An effort is being made to have street trees on a 7-year pruning cycle. The arborist identifies the pruning needs for each tree that may include shaping, crown thinning, clearance pruning, hazard removals. The arborist and FTPW prune trees in the winter and as appropriate and as needed throughout the year to remove sight distance obstructions or hazards.

Administered Contract 2017-C16 Oak Wilt Treatment: This work included mitigation to control oak wilt similar to the actions taken in 2016 and in accordance with the Oak Wilt Mitigation Policy.

Continued design of Contract 2017-C18 Haymarket Park Playground Improvements: Work includes the replacement of an existing play structure. Staff prepares a contract for work by a certified playground installer.

Contract 2017-C19 Fairbrook Park Baseball Backstop: Complete.

Prepared and administered Contract 2017-C20 Tudek Dog Park Improvements: Improvements include a new parking lot for the dog park with ADA parking and connecting sidewalk, landscaping, and a monument sign.

Completed Contract 2017-C21 Tudek Park waterline: This project included upgrades to the water service to the restroom, and installation of a water service line to the butterfly garden.

Administered Contract 2017-C22 Sidewalk Repairs: Each year FTPW staff inspect a portion of the sidewalks in the Township right of way. A contract is put out to bid and awarded to a contractor to repair those sidewalks not repaired by residents.

Completed Contract 2017-C25 Park Drinking Fountain Upgrade Program: Replaced a drinking fountain at Park Hills playground.

Staff will administer Contract 2017-P1 Winter Street Maintenance 2017/2018: This work includes contract plowing on TTD streets.

Staff will administer storm pipe video assessment by contract.

### **Goals and Planned Projects for 2018**

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
- ] Sycamore Drive reclamation and storm water conveyance project
- ] East Chestnut Street paving
- ] Myrtle Street paving
- ] Owens Drive paving
- ] Teaberry Lane sidewalk from near Evergreen Townhomes driveway to Blue Course Drive
- ] West Gatesburg Road 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 one quarter of our 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 the road construction standard drawings

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

Construct pedestrian upgrades and overhead lighting at the Corl Street/West College Ave intersection  
 Reconstruct or line storm water pipes in the Chestnut Ridge neighborhood and other locations  
 East Park Hills Avenue Traffic Calming – continue the process  
 Begin design of a BMP to meet the requirements of our Pollutant Reduction Plan for the Chesapeake Bay  
 Begin 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)  
 Begin design of a turn-around at the terminus of West Blade Drive  
 Administer winter snow removal contract for TTD roads  
 Prepare and administer contract for video assessment of storm pipes.

<b>408.110 Public Works Director's Salary (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$92,167</b>	<b>\$93,550</b>	<b>\$95,393</b>	<b>\$97,492</b>

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

<b>408.112 Township Engineers Salaries (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$138,646</b>	<b>\$201,213</b>	<b>\$178,998</b>	<b>\$206,843</b>

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

<b>408.114 Engineering Staff Salaries (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$54,167</b>	<b>\$90,780</b>	<b>\$67,000</b>	<b>\$89,012</b>

This line item includes two GIS Technicians.

<b>408.115 Part time Engineering Assistant Wages (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$14,310</b>	<b>\$24,000</b>	<b>\$24,960</b>	<b>\$25,509</b>

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 storm water and MS4 related tasks. (Work hour estimate: 50 weeks @ 20 hr. /week @ \$25.00/hr. - no benefits.

<b>408.210 Office Supplies</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
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\$1,667

\$2,500

\$2,600

\$2,600

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

<b>408.240 General Expense</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$2,490</b>	<b>\$2,400</b>	<b>\$2,300</b>	<b>\$1,350</b>

In past years, 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. Starting in 2018, at the request of the Finance Director, the cost of the subscription and use of the PA One Call System is moved to 408.320.

<b>408.370/408.252 Computer Maintenance</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$2,682</b>	<b>\$5,855</b>	<b>\$3,900</b>	<b>\$4,500</b>

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.

<b>Description</b>	<b>Rate</b>	<b>Total</b>
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

<b>408.313 Engineering - Project Surveys and Engineer Drawings</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Some surveying for capital road projects may be done by contract. This account is reserved for such expenditures.

<b>408.317 Engineering – Specialties</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$34,343</b>	<b>\$37,031</b>	<b>\$27,000</b>	<b>\$24,000</b>

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 (\$3,000) and traffic engineering fees associated with development of traffic calming requests (\$10,000).

<b>408.320 Communications</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$4,718</b>	<b>\$5,400</b>	<b>\$5,400</b>	<b>\$6,450</b>

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. Beginning in 2018, the cost of PA One call system is included in this account @ \$90 per month

<b>Description</b>	<b>Rate</b>	<b>Total</b>
Cell Phone Charges	\$115/mo.	\$1,380
Cell Phone Waivers (2)	\$20/mo.	\$480
Windstream	\$270/mo.	\$3,240
Misc. Postage		\$300

<b>408.330 Transportation</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$9</b>	<b>\$150</b>	<b>\$100</b>	<b>\$150</b>

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

<b>408.340 Advertising &amp; Printing</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$4,294</b>	<b>\$5,000</b>	<b>\$6,000</b>	<b>\$6,000</b>

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.

<b>408.420 Dues, Subscriptions &amp; Memberships</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$4,557</b>	<b>\$6,178</b>	<b>\$6,000</b>	<b>\$19,213</b>

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 and GIS (\$4,000) Paver (\$5,000)	APWA National Conference in Kansas City, Missouri attended by Public Works Director and Assistant Township Engineer (\$5,000)
PSATS, PML, LTAP, other training as noted in narrative (\$1,000)	
Group Membership to American Public Works Association (3 x \$160/ea. = \$480)	Transportation Engineering and Safety Conference at PSU for Assistant Township Engineer, Township Engineer and Public Works Director 3 x \$250/ea. = \$750
Institute for Traffic Engineers membership (\$283) and national conference (\$2,500) in Minneapolis for the Township Engineer	Publications/Manuals (\$200)

<b>408.450 Contracted Services</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$12,103</b>	<b>\$33,280</b>	<b>\$3,600</b>	<b>\$0</b>

For 2018, no contracted services are indicated.

<b>408.460 Education</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,300</b>

In 2018 the Public Works Director requests reimbursement for tuition costs as provided in the personnel manual for course credits toward a Master of Public Administration degree

<b>408.750 Office Furniture &amp; Equipment</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$265</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>

This account covers miscellaneous costs for office furniture repairs, replacements, acquisition. Funding for office furniture for the new public works garage will be requested in the 2019 budget based on the current schedule

### 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 and grounds 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 continues in 2018. A facility is necessary to support the growing requirements of the public works department today and into the future. A site plan is required and will show the new building footprint, utility services, paving, parking, storm water management, gas pump and canopy, and equipment wash bay. A basis of design document was prepared by Board member Peter Buckland and Public Works Director David Modricker.

<b>409.114 Custodian Salary (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$70,816</b>	<b>\$69,807</b>	<b>\$70,698</b>	<b>\$72,254</b>

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

<b>409.180 Custodian Overtime</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$500</b>	<b>\$250</b>	<b>\$500</b>

This line item covers any required overtime.

<b>409.220 Operating Supplies &amp; General</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$5,771</b>	<b>\$6,400</b>	<b>\$6,400</b>	<b>\$3,500</b>

Historically, 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 light bulbs, coffee, cups, plates, first aid supplies, water softener salt. In 2018, cleaning costs are included in 409.226.

<b>409.226 Cleaning Supplies</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,900</b>

This account segregates building cleaning supplies from the general expenses to better identify the cost of maintaining the building. This account also included replacement of small equipment such as vacuums.

<b>409.250 Repair &amp; Maintenance &amp; Contracted Services</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$30,364</b>	<b>\$34,656</b>	<b>\$33,000</b>	<b>\$29,800</b>

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 include 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, repairs and service of the emergency generator beyond the annual inspection.

In 2018, the costs for refuse and recycling and document shredding are moved to a new account 409.367 at the request of the Finance Director

Roof Inspections Marcon (\$500 PM and \$2,500 for small repairs)	\$3,000	Central Station Monitoring (fire protection, sewer pump station) and Door Access System Support	\$500
Pest Control	\$1,000	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	\$1,840
Fire extinguisher inspections & refills Swartz	\$730	Backflow Prevention Inspection Allied Mechanical and Electrical or Ed Dashem	\$850
Halon System Inspection (fire suppression) - Kistler O'Brien	\$380	Emergency Generator & ASCO transfer switch Service - CAT	\$1,100
Building and Grounds Maintenance: Lowe's, Home Depot, Nittany Building, Schaedler, Lift	\$9,900		

**409.361 Electricity****2016  
Actual****2017  
Budget****2017  
Projected****2018  
Budget**

**\$28,285****\$30,420****\$29,000****\$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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>409.362 Heat (Gas)</b>	<b>\$9,405</b>	<b>\$10,760</b>	<b>\$9,000</b>	<b>\$10,760</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>409.366 Water</b>	<b>\$1,617</b>	<b>\$1,500</b>	<b>\$1,800</b>	<b>\$1,700</b>

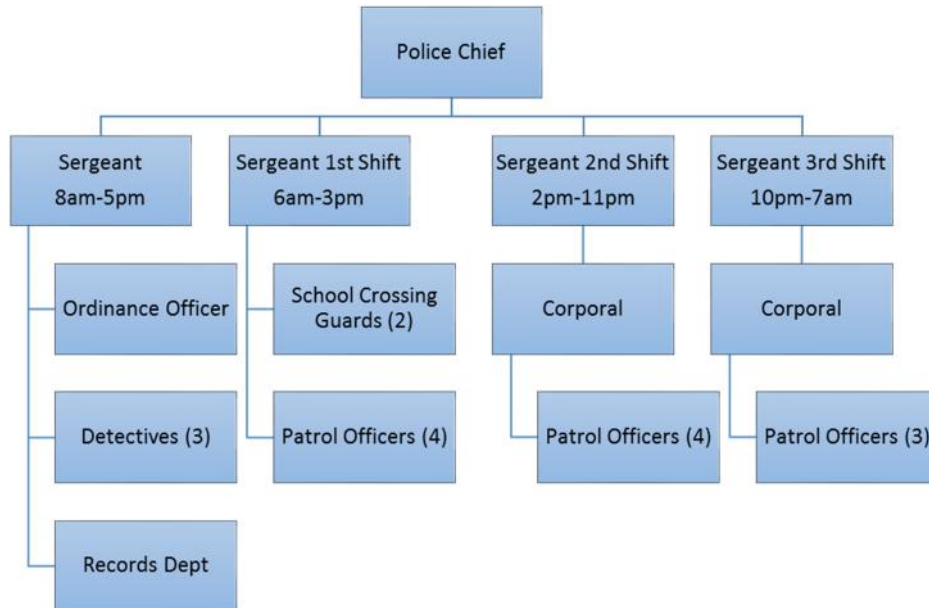
The Township has water service to several buildings on the premises serviced by the State College Borough Water Authority.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>409.367 Refuse, Recycling, Shredding</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,300</b>

This account represents the cost of trash and refuse removal (Fred Carson) and recycling for the buildings from general expense beginning in 2018.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>409.450 Contracted Services</b>	<b>\$6,029</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Beginning in 2017, 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 is an ongoing process.

**2017 Accomplishments**

- In July 2017, the Ferguson Township Police Department was formally recognized by the Pennsylvania Law Enforcement Accreditation Commission of the Pennsylvania Chiefs of Police Association as an accredited agency. The department will be re-evaluated in three years. As an important note, the accreditation manager must collect two proofs for each of the 130 evaluation elements for each year over the next three years.
- During the last twelve months, police responded to 5,091 calls for service, a 4.4% increase over the previous period. Serious crime (Part I offenses) is down 21% (129 crimes in the first nine months of 2016).

compared to 101 in 2017); less serious crime (Part II offenses) is up 7% (455 crimes in the first nine months of 2016 compared to 489 in 2017). Overall, crimes are up 1%.

- Officers made over 2,000 traffic stops, 202 criminal arrests, and over 245 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 certified motor carrier inspector conducted 100 truck inspections, helping to keep our roadways safe for travel. One driver and two trucks (separate occasions) were placed out of service due to serious safety violations.
- The department purchased and installed new tablets and printers in each patrol vehicle. Each tablet included TraCS software (Traffic and Criminal Software). TraCS allows officers to create and file citations electronically.
- 110 background checks were completed.
- The Drug Detective conducted or participated in over 45 Drug/Drug Task Force incidents. 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 110 cases, including two unrelated robberies. Two men were charged with robbing a convenience store and two men were charged with robbing a bank. In both cases, the suspects were charged under Federal statutes because the men are violent, armed career criminals.
- Three major cases from previous years including Jean Tuggy (homicide), Jennifer Cahill Shadle (missing person) and Cindy Song (missing person) remain open.
- Two incidences of suicide occurred and were investigated.
- The department conducted 13 death investigations, including one drug overdose.
- The department collected 300 pounds of unwanted medications via the Prescription Drug Drop Box.
- Processed over 615 items of evidence or property that were recovered, found, seized or kept for safekeeping.
- Chief Conrad retired in June 2017. A new chief was promoted on June 30, 2017. To fill open leadership positions, one sergeant and one corporal were promoted. One officer is eligible for retirement in 2018 so we will start the testing procedure to establish a new eligibility list. Dates/times are being selected for the written and physical agility 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 282 crashes. 102 reportable crashes involved personal injury and or towing and 180 less serious non-injury / non-towing crashes. The department maintains certified crash investigators / reconstructionist to handle fatal crash investigations. (In accordance with Strategic Plan Goal 2.0 to maintain expertise in keeping with demands).
- Officers responded to 178 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.
- Nine cases were referred to Children & Youth Services and nine 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 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.

- The chief is a member of the Centre County Criminal Justice Advisory Board. The purpose of the board is the improve the effectiveness and efficiency of the Centre County Criminal Justice System.
- Approximately 25 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).
- Support of the Child Advocacy Center by Advisory Board and Multi-Disciplinary Investigative Team membership (Detective) continued. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- A detective is assigned to the Elder Abuse Task Force.
- Continued support of Domestic Violence/Sexual Assault/Stalking best practice team response with the Women's Resource Center 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 mid-2018.
- Continued work with the Community Communications Coordinator to increase the number of timely media releases and 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.

### **2018 Initiatives**

- Maintain 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).
- Implement body and car cameras.

## **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	\$700
Vehicle Maintenance	\$2,400
Cleaning	\$128
Vehicle Insurance (Penn Prime)	\$782
Replace obsolete portable radio bank charger.	\$1,100
Mobile Hotspot (12 mos. @ 3 x \$48.72/mo.)	\$1,754
Consumables	\$150
Equipment Upgrades	\$250
Satellite Phone	\$733
IT services	\$1,700
Vehicle Storage	\$1,280
<b>Total</b>	<b>\$10,977</b>

<b>410.110 Police Chief Salary (see attached salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$101,804</b>	<b>\$102,822</b>	<b>\$158,675</b>	<b>\$98,329</b>

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

<b>410.112 Police Officers Salaries (see attached salary schedule)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$1,458,476</b>	<b>\$1,513,665</b>	<b>\$1,412,823</b>	<b>\$1,547,413</b>

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.

<b>410.114 Police Staff Salaries (see attached salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$78,379</b>	<b>\$78,947</b>	<b>\$85,851</b>	<b>\$87,739</b>

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

<b>410.179 Longevity Pay</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$20,284</b>	<b>\$19,287</b>	<b>\$14,700</b>	<b>\$16,453</b>

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: Caleb Clouse, Ryan Plunkett, Brian Wakefield, Skylar Ososkie and Lauren Neely.

<b>Officers hired prior to 1/1/2000</b>			<b>Officers hired after 1/1/2000</b>		
<b>Employee</b>	<b>Date of Hire</b>	<b>Amount</b>	<b>Employee</b>	<b>Date of Hire</b>	<b>Amount</b>
Off. Andrew Ettaro	07/01/1998	\$2,053	Off. Walter Embser	01/04/07	\$1,000
<b>Officers hired after 1/1/2000</b>			Sgt. Brian Rose	01/02/2007	\$1,000
<b>Employee</b>	<b>Date of Hire</b>	<b>Amount</b>	Sgt. Shawn Morrison	12/01/2007	\$1,000
Off. Mike Lamb	11/19/2001	\$1,200	Cpl. Jeff White	07/01/2008	\$900
Sgt. Ryan Hendrick	05/01/2001	\$1,200	Off. Bill Chambers	08/01/2008	\$900
Det. Josh Martin	10/18/2004	\$1,200	Sgt. Devon Moran	02/01/2009	\$800
Off. Travis Park	12/05/2005	\$1,200	Off. Shawn Slater	01/01/2010	\$700
Off. Kevin Laudenslager	01/30/2006	\$1,100	Cpl. Eric Albright	07/01/2011	\$600
Det. Jonathan Mayer	04/04/2006	\$1,100	Off. Dan Lewis	01/19/2012	\$500

<b>410.180 Public Safety Overtime</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$156,567</b>	<b>\$153,021</b>	<b>\$128,245</b>	<b>\$153,021</b>

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. Based on historical activity, the overtime budget is based on an average of 9% of salary.

<b>OVERTIME</b>			
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

<b>410.191 Uniform Equipment Purchases</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$25,647</b>	<b>\$27,891</b>	<b>\$31,500</b>	<b>\$37,000</b>

This account reflects the cost of outfitting new officers and replacement of worn or damaged items of existing officers. Seven officers are due for personal ballistic vests this year. The department receives federal grant money for ballistic vests. We anticipate reimbursement of funds between \$2,000 and \$3,000.

Outfit 1 officer (includes handgun & portable radio).	\$8,000	Replacement shirts, pants, jackets, etc. (3 pieces (shirts/trousers/jacket) per officer @ \$106/piece	\$7,000
Ballistic Vests (7 @ \$1000)	\$7,000	Replacement duty equipment gloves, belts, holders, OC, handcuffs, insignia, etc.	\$3,500
Unanticipated items	\$3,000	Boots	\$2,000

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).

\$6,500

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.210 Office Supplies</b>				
	<b>\$2,036</b>	<b>\$3,800</b>	<b>\$3,200</b>	<b>\$3,300</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.225 Criminal Investigations</b>				
	<b>\$5,127</b>	<b>\$6,500</b>	<b>\$5,900</b>	<b>\$6,500</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.231 Vehicle Fuel - Gasoline</b>				
	<b>\$29,488</b>	<b>\$48,827</b>	<b>\$38,000</b>	<b>\$48,827</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.233 Vehicle Fuel – CNG</b>				
	<b>\$311</b>	<b>\$8,750</b>	<b>\$500</b>	<b>\$500</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.234 Oil, Lubrication and Fluids</b>				
	<b>\$3,435</b>	<b>\$5,000</b>	<b>\$11,925</b>	<b>\$8,000</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.240 General Expenses</b>				

\$5,358

\$8,000

\$8,000

\$8,500

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.

County Chiefs of Police Monthly Meeting (12 @ \$20 + \$2.50 pkg.)	\$270
Regional Detective Meetings (3 @ \$60)	\$180

<b>410.242 Ammunition &amp; Related Expenses</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$11,654</b>	<b>\$14,159</b>	<b>\$14,160</b>	<b>\$17,300</b>

This account reflects the costs of firearms training, equipment maintenance, and range supplies and associated costs. This account also includes supplies associated with Taser.

Firearm ammunition, related training items for training in the issued handgun, shotgun, patrol rifle, department sniper rifles, and Simunitions.	\$13,500
Fees to use ranges or other facilities for firearms training (\$250 Outdoor Sportsmen's Club, \$200 Fulcomer Range)	\$450
Taser cartridges for training and repairs	\$2,350
Contribution toward the development of LE range in Pleasant Gap (Funding may come from other sources)	\$1,000

<b>410.249 Community Relations/Crime Prevention</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$2,437</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>

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.

<b>410.251 Vehicle Parts</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$25,238</b>	<b>\$30,000</b>	<b>\$30,725</b>	<b>\$31,000</b>

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.

<b>410.370/410.252 Computer Maintenance</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$8,700</b>	<b>\$7,500</b>	<b>\$12,850</b>	<b>\$68,000</b>

<b>Description</b>	<b>Rate</b>	<b>Amount</b>
Kyocera 3010 B&W copier lease (Wells Fargo)(Records)	\$131.33/mo.	\$1,580
Kyocera 3010 B/W copier maintenance (NCDS)(Records)	\$50/qtr.	\$200
Taskalfa 3051CI Color copier lease (Wells Fargo)(Records)	\$297.54/mo.	\$3,570
Taskalfa 3051CI Color copier maintenance (NCDS)(Records)	\$450/qtr.	\$1,800
Taskalfa 3051CI copier lease (Wells Fargo) (patrol)	\$206.41/mo.	\$2,480
Taskalfa 3051CI copier maintenance (NCDS)(Patrol)	\$450/qtr.	\$1,800
Taskalfa 4550 color copier usage (admin copier)		\$350
IT support (provided by SC IT) for Mobile Data Terminals (In-car)		\$9,200
Additional costs are calculated on a per car unit basis including airtime from digital service provider. (\$66.43 unit/month * 11 units).	\$66.43 (unit/month *11)	\$8,800

The 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 the wireless data network. The system will be replaced in 2018.	\$33,300
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<b>410.260 Batteries</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>

This account covers batteries for portable radios, flashlights, speed signs and optical equipment.

Speed Sign Batteries (4 x \$200)	\$800	Flashlight, cameras and portable radio batteries	\$500
Optic Systems	\$200		

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.315 DNA Testing</b>				
	\$0	\$10,000	\$3,000	\$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 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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.317 Contracted Salaries &amp; Wages/Equipment (DUI)</b>				
	\$22,963	\$28,424	\$25,000	\$28,400

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 2018 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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.320 Communications</b>				
	\$9,638	\$9,300	\$9,350	\$9,500

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.327 Radio Maintenance</b>				
	\$1,573	\$500	\$710	\$1,000

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.330 Transportation</b>				

\$3,565

\$4,100

\$4,220

\$4,300

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>410.340 Printing &amp; Advertising</b>	<b>\$2,806</b>	<b>\$4,000</b>	<b>\$3,000</b>	<b>\$4,000</b>

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 and thermal paper for electronic citations.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>410.380 Outside Vehicle Repairs</b>	<b>\$3,356</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>410.420 Dues, Subscriptions, Memberships, Training &amp; Conferences</b>	<b>\$11,988</b>	<b>\$18,361</b>	<b>\$20,550</b>	<b>\$37,000</b>

International Association of Chiefs of Police (IACP) Membership.	\$150	Accreditation Membership (\$125) & conference in Harrisburg area in July.	\$800
Pennsylvania Chiefs of Police Membership (\$130) & Conference (1) in Camp Hill in July	\$1,000	MAGLOCLIN Department Membership	\$400
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
International Association of Property & Evidence Managers (Membership)	\$50	National Association of Professional Accident Specialists Membership	\$60

PA Narcotics Officers Association Dues (1 @ \$50) & Conference (1 @ \$600; Harrisburg in March)	\$650	National/International Association Memberships for Firearms/Less Lethal Instructors and Centre County Tactical Response Team Members	\$350
National Law Enforcement Directory	\$150	U.S. Identification Manual	\$100
Miscellaneous manuals, publications & costs associated with seminars & conferences	\$500	PA Police Law Services Bulletin	\$220
West Publications Criminal Justice Pamphlet (14 @ \$45)	\$630	Pocket Crimes & Vehicle Code (14 @ \$18 each)	\$252
DUI Conference for Co-coordinator (Reimbursable by grant)	\$600	IACP Policy Database Access	\$525
PELRAS Annual Conference	\$250	Truck Inspector Recertification	\$6,000
Simunitions Scenario Recertification	\$600	Internal Affairs Investigator	\$600
Patrol Rifle Instructor	\$1,000	Firearms/TASER/ UOF instructor	\$1,700
POLEX	\$2,000	Leadership & Command School	\$2,250
Forensic Investigator Training (web)	\$1,990	PATC Digital Evidence webinars	\$1,800
Cold Case Investigators	\$3,560	Negotiator Conference	\$910

CIT International Conference (Florida)	\$1,950	Miscellaneous courses/webinars	\$3,600
County In-service training	\$880		

Included above and below is training previously found in account 410.461 training. The combined account item covers new and ongoing mandatory and specialty training as well as memberships and subscriptions. All training is approved by the Chief of Police. Prior to registration, the training is assessed for conformance to the needs and priorities of the department. Maintaining a professional organization requires all officers, including supervisors and detectives, to attend additional training commensurate with their current or future positions. Many courses are offered through the IACP, PA Chiefs of Police Association, MAGLOCLIN, Public Agency Training Council or other similar organization. The registration fee ranges from free to \$500. Lodging and food are subject to the venue. Many training events are announced only weeks in advance, so a fully detailed list is not available. Courses that are expected in 2018 include:

- ) \$6,000 – Recertification training for truck inspector (2 days), certification for new truck inspector (10 days), crash reconstructionist update, field training officer (5 days), applicant background investigator (3 days), police supervisor training (1 – 5 days). Most of these courses are attended locally or the Harrisburg area.
- ) \$600 – Recertification for Simunitions Scenario Instructor.
- ) \$600 – Internal Affairs Investigator (1 Sgt. For 3 days @ \$325 registration).
- ) \$1,000 – Patrol Rifle Instructor (1)
- ) \$1,700 - Firearms / OC / Taser / Use of Force Instructor development courses.
- ) \$2,000 – POLEX (Police Executive Development)
- ) \$2,250 – Tuition (3x's) for Leadership & Command School for supervisors. We anticipate sponsoring this 5-day course in 2018 (The cost may be lower because we are hosting the course).
- ) \$1,990 – Secure View Forensic Investigator Course (2x's). This is a web-based course.
- ) \$1,800 – PATC Digital Evidence webinars / recertification conference.
- ) \$3,560 – Cold Case Investigations (5 days). Location is TBA. Registration, airfare, hotel, meals and shuttle (2x's).
- ) \$910 – Negotiator conference (2 @ \$195) registration fee, hotel, meals and ancillary costs.
- ) \$1,950 – CIT International Conference (Florida). Registration, airfare, hotel, meals and ancillary costs.
- ) \$3,600 – Miscellaneous courses including webinars for patrol officers and other staff members.
- ) \$880 – Annual county-based in-service training (2 days @ \$20 per day\*22 officers). The training is specific to the training needs of officers serving the Centre Region. Some of the 2018 courses include Investigating Hate Crimes, Cultural Diversity, SFST refresher and Under 100.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.450 Contracted Services</b>	<b>\$45,371</b>	<b>\$70,230</b>	<b>\$62,450</b>	<b>\$25,200</b>

The RMS system maintenance is budgeted in account 410.252 beginning in 2018.

State labs have a backlog of 8-12 months that does not meet our constituents' needs. This budget item is for services from a private Digital Forensic Examination Service (\$400/month * 12 months). This is a contracted service.	\$4,800
Alternative vehicle for the criminal investigative unit	\$4,000
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 \$7.5 = \$1,950), as well as once a year detailing at \$1,350 (9 @ \$150).	\$3,300
This figure is the Township's share of the Mobile Command Vehicle operating costs.	\$1,569
This line item is the Township's anticipated contingency share of Centre County Tactical Response Team outfitting and operating costs, including the vehicle.	\$1,500
AED (Automated Electronic Defibrillator) & Naloxone Administration Medical Direction	\$1,500
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.	\$2,200
This is our department's share of the cost to maintain the CIT program. The grant expired Sept. 2016.	\$3,507
This is a recent 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
Behavioral Personnel Assessment Device (BPAD) – Is used as an interview screening tool to evaluate a police applicant's ability to deal with diverse types of people in different job-specific situations. This also includes costs associated with administering a written test (Most of the cost is paid by the applicant).	\$1,600

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.460 Education</b>	<b>\$1,318</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,169</b>

Sgt. Devon Moran intends to pursue a Master's of Science Degree in Criminal Justice Leadership and Management from Sam Houston State University. The curriculum includes 36 credits over 6 semesters. The total cost is estimated to be \$24,000. Sgt. Moran will start the Fall semester in 2018. Therefore, the estimated cost for 2018 is \$4,000.

Officer Dan Lewis intends to take Chinese language courses through Rosetta Stone. The estimated cost for the program is \$169.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>410.462 Academy Training</b>	<b>\$9,144</b>	<b>\$37,568</b>	<b>\$31,000</b>	<b>\$17,159</b>

It would be prudent to plan for the possibility that one officer (5%) may leave this year for currently unplanned reasons. 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	1 @ \$4,000 each	\$4,000
Lodging	\$70/night for 105 nights	\$7,350
Meals	\$46/day for 105 days	\$4,830
Travel	145 miles @ \$.60/mile times 2	\$174
Parking	\$115/month	\$805
Total		\$17,159

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>410.750 Non-Capital Equipment</b>	<b>\$1,453</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,600</b>

This account includes the purchase or replacement of non-capital equipment.

Less lethal rifle	\$772	Replacement rifles for tactical team (2x)	\$1,930
Patrol rifle optical sights (12x)	\$5,240	Dress Uniforms (22x)	\$7,075
Automatic External Defibrillators (AED) (7x)	\$15,526		

**411 FIRE PROTECTION**

<b>411.530 CRCOG Fire Operating Contribution</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$276,819</b>	<b>\$292,877</b>	<b>\$292,877</b>	<b>\$314,753</b>

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 2018 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	30.76%	\$314,753	\$21,876
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

<b>411.540 Contribution to Warriors Mark Fire Company</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>

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.

<b>411.541 Contribution to Port Matilda Fire Company</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>

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.

<b>411.750 CRCOG-Fire Capital Equipment Contribution</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$84,460</b>	<b>\$93,731</b>	<b>\$93,731</b>	<b>\$91,189</b>

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 2018 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
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2018	30.76%	\$91,189	-\$2,542
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

<b>411.990 Foreign Fire Relief Funding</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$139,901</b>	<b>\$139,519</b>	<b>\$129,414</b>	<b>\$129,414</b>

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

<b>412.541 Contribution to Port Matilda EMS</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>

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.

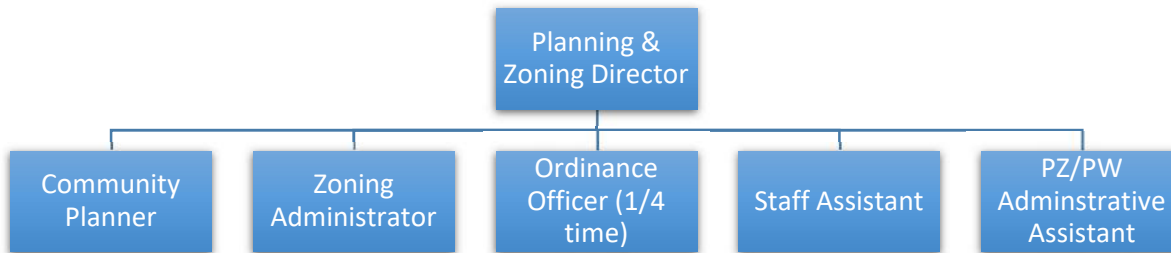
#### 413 ORDINANCE ENFORCEMENT

<b>413.364 Sewage Enforcement Services</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$554</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>

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 transferred from the Public Works Department to provide support for 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 diverse 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.

- ) Promote proposed zoning ordinance revisions related to 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 2017, staff worked on the following projects:

- ) Continued work with our Planning Consultant, Environmental Planning & Design, LP of Pittsburgh to complete revisions to the Zoning and Subdivision and Land Development Ordinances. Staff and consultant also collaborated with a Steering Committee and farmers in Western Ferguson Township to gain input on desired ordinance updates.
- ) Worked with the public on Zoning Ordinance Amendment requests related to Pet Care Service Facilities, Harner Farm Rezoning, Traditional Town Development, Private Skateparks with the Terraced Streetscape District and the State College Borough Water Authority.
- ) 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 LeClair Cidery & Winery, Science Park Plaza, West Cherry Lane Multi-Use Building, Toll Brothers Planned Residential Development (PRD); Whitehall Road Regional Park; and he revised Master Plan for Pine Hall TTD, the Landings Phase 3A and Foxpointe.
- ) Staff continued participation with the Source Water Protection Work Group to develop a new Source Water Protection Overlay District.
- ) Completed updates to the Sign & Billboard ordinance consistent with the Gilbert v. Reed Supreme Court case.
- ) Completed the update to the 2017 Official Map.
- ) Participated in the Pine Hall Town Center Revised Master Plan Design Workshop with Residential Housing Development, LLC and their design team along with the Board of Supervisors and Planning Commission.
- ) Staff began to coordinate with Centre Regional Planning Agency updating the REDCAP Report.
- ) 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 2018, 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.
- ) Complete the update of the Township Zoning and Subdivision and Land Development Ordinances with EPD, LP.
- ) Maintain and develop relevant information on the Planning & Zoning webpage.
- ) 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 2018, 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.
- ) Begin work on updating the Terraced Streetscape District with Environmental Planning & Design. In addition, coordinate with an appointed neighborhood steering committee that includes Planning Commission representation, landowners, along with Penn State University to assist in update process.
- ) Continued coordination with the applicants of the Traditional Town Development Master Plans and associated projects. Although both master plans have been approved and are in place for both Pine Hall and Turnberry, next phases of development may be modified from the original master plans due to amendments adopted in 2017.
- ) Provide input and technical assistance where necessary for the potential Environmental Resource Preservation Referendum.
- ) Begin revisions to the 2009 Recreation, Park and Open Space Plan and coordinate the effort with the Ferguson Township Parks Committee.
- ) Provide input and technical assistance where necessary to the Ferguson Township Climate Action Ad Hoc Advisory Board.

<b>414.110 Planning and Zoning Director Salary</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$74,566</b>	<b>\$75,928</b>	<b>\$77,426</b>	<b>\$79,129</b>

(see salary schedule)  
(does not include merit)

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

<b>414.112 Zoning Administrator Salary (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	\$60,382	\$61,288	\$62,496	\$63,871

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

<b>414.114 Planning and Zoning Administrative Staff Salaries (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	\$92,093	\$120,514	\$126,578	\$122,810

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

<b>414.115 Ordinance Enforcement Officer's Salary (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	\$15,343	\$18,737	\$18,687	\$18,936

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.

<b>414.191 Uniforms</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	\$369	\$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.

<b>414.210 Office Supplies</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	\$611	\$850	\$1,500	\$1,000

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.

<b>414.240 General Expense</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
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\$72

\$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.

<b>414.310 Professional Services</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$7,078</b>	<b>\$15,000</b>	<b>\$9,000</b>	<b>\$12,750</b>

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 (15 meetings x 6 hrs./mtg. @ \$125/hour)	\$11,250

<b>414.320 Communications</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$723</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>

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

<b>414.330 Transportation</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$99</b>	<b>\$50</b>	<b>\$100</b>	<b>\$50</b>

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

<b>414.340 Advertising &amp; Printing</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$1,235</b>	<b>\$4,750</b>	<b>\$4,750</b>	<b>\$14,250</b>

This account covers all 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	\$4,000
General Code (Zoning/SALDO Codification)	\$10,000		

<b>414.370 Maintenance Agreements</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$1,702</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>

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.

<b>Description</b>	<b>Rate</b>	<b>Amount</b>
Taskalfa 4550 Color copier use (admin copier)		\$500

<b>414.420 Dues, Subscriptions, Memberships</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$5,493</b>	<b>\$7,930</b>	<b>\$3,800</b>	<b>\$11,000</b>

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

Miscellaneous Seminars-for staff, PC and ZHB	\$1,000	Miscellaneous Publications	\$350
Certification/travel for National Floodplain Management Conference, Zoning Administrator - Phoenix, AZ June 17-21	\$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)	\$400	Subscription to Journal of the American Planning Association	\$48
Dues American Institution of Certified Planners (Director and Community Planner) (AICP)	\$350	Dues Central PA Safety Association (CPSA)	\$30

Regional Laserfiche Software Training	\$1,000	PA Governors Safety Conference, Zoning Administrator- Hershey, PA (every other year)	\$600
Leadership Centre County – PZ Director (2018)	\$2,000 (*Supplement with scholarship)	2018 PA American Planning Association Conference (Erie, PA) (2) Planners,	\$ 1,750
PA Association of Municipal Administrators Membership (2018)	\$150	PA Association of Municipal Administrators Conference	\$725

<b>414.450 Contracted Services</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$2</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>

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

<b>414.461 Training Seminars</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$356</b>	<b>\$2,800</b>	<b>\$0</b>	<b>\$1,800</b>

This represents the cost of animal control training for the Ordinance Officer (\$800). It also includes training for planning commission (\$1,000).

<b>414.530 COG Planning Agency</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$65,277</b>	<b>\$74,261</b>	<b>\$74,261</b>	<b>\$76,154</b>

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 2018 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	26.69%	\$76,154	\$1,893
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

<b>414.531 Centre County-MPO</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$28,191</b>	<b>\$30,787</b>	<b>\$30,787</b>	<b>\$28,966</b>

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 2018 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	26.69%	\$28,966	-\$1,821
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

<b>414.750 Non-Capital Equipment</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$289</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

The office furniture will be included in the office renovation project.

**415 EMERGENCY SERVICES**

<b>415.530 Emergency Management / COG Contribution</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$30,941</b>	<b>\$35,469</b>	<b>\$35,469</b>	<b>\$33,851</b>

This represents the Township's contribution to the Centre Region Emergency Management Program. For further details, please refer to the 2018 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	26.69%	\$33,851	-\$1,618
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

<b>415.531 Emergency Management /COG Contingency</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$479</b>	<b>\$479</b>	<b>\$311</b>

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 plus inflation. For 2018, the amount due is inflation related. For further details, please refer to the 2018 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	26.69%	\$311	-\$168
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

**421 Health & Welfare**

<b>421.318 Health Officer Services</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$9,173</b>	<b>\$8,500</b>	<b>\$8,500</b>	<b>\$8,500</b>

Annually, the State College Borough Health Officer inspects area eating, drinking and retail establishments. These inspections are made 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.

<b>Quarter</b>	<b>Restaurants/Retail</b>	<b>Others</b>
4 <sup>th</sup> Qtr. 2016	16	3
1 <sup>st</sup> Qtr. 2017	13	3
2 <sup>nd</sup> Qtr. 2017	17	0
3rd Qtr. 2017	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, (2 Mechanics in 2018), 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 2017***

- ) Performed pavement base repair on  
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 2018 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 2018:

## 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 3<sup>rd</sup> 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 3<sup>rd</sup> week

Leaf collection, first Monday unless holiday

Leaf collection steady starting October 17th

Traffic signal inspections

Capital project topsoil and seed

## November

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

Assist Arborist with tree removals and tree trimming

## December

Winter operations

Brush and leaf collection as weather permits on scheduled dates

Assist Arborist with tree trimming

Building painting and repairs

Equipment cleaning and body work

## Ongoing activities:

Respond to work order requests from staff and residents

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

### 426 RECYCLING - COLLECTION, DISPOSAL SERVICES

426.368 Recycling, collection & disposal	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$33,005	\$33,005	\$33,005	\$33,005

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

### 430 PUBLIC WORKS – ADMINISTRATION

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>430.191 Uniform Service</b>	<b>\$3,911</b>	<b>\$6,500</b>	<b>\$6,100</b>	<b>\$6,500</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>430.231 Gasoline</b>	<b>\$7,873</b>	<b>\$12,241</b>	<b>\$12,000</b>	<b>\$12,000</b>

Public Works vehicles will consume approximately 4,000 gallons of gasoline estimated at \$2.50/gallon. Our cost on 10/6/17 was \$1.742/gallon. This account can fluctuate year to year since fuel is purchased by bulk drops and a shipment may occur at year end or beginning of the following year.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>430.232 Diesel Fuel</b>	<b>\$27,469</b>	<b>\$30,600</b>	<b>\$32,000</b>	<b>\$30,600</b>

Public Works vehicles will consume approximately 12,000 gallons of diesel at \$2.55/gallon. Our cost on 10/6/17 was \$1.902/gallon. This account can fluctuate year to year since fuel is purchased by bulk drops and a shipment may occur at year end or beginning of the following year.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>430.234 Oil, Lubricants, and Fluids</b>	<b>\$8,250</b>	<b>\$7,500</b>	<b>\$8,000</b>	<b>\$8,500</b>

Oil is bought in bulk quantity. Grease is bought by the tube. Also included is antifreeze, power steering fluid, brake fluid, gear oil, hydraulic fluid, etc. This account also includes grease and other lubricants. 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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>430.238 Clothing/Personal Protective Equipment</b>	<b>\$6,841</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$9,450</b>

This account is for the replacement of vests, T-shirts, jackets, gloves, and rain gear, high-visibility clothing, safety gear such as safety glasses, chaps, hard hats and hearing protection. Also included is the reimbursement for (2 pair each) steel-toed boot purchases of \$175 per person (14 people) and \$300 for prescription safety glasses with permanent side shields.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>430.240 General Expense.</b>				

\$20,177

\$21,000

\$21,000

\$15,000

In 2018, the mechanics supplies are included in department 437. This account is used for the public works crew. This account covers miscellaneous items that cannot be accounted for in other accounts such as protective equipment, paint cans, grit for sand blasting, brushes, degreaser, soaps, waxes, welding supplies, spray products, etc. In addition, expenses involved with the mandatory drug and alcohol testing will come from this account.

For 2018, hardware, lubricants, grease, miscellaneous items used on vehicles are included in other 437 accounts.

<b>430.370/430.252 Computer Maintenance</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$2,263</b>	<b>\$2,238</b>	<b>\$2,200</b>	<b>\$2,200</b>

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

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

<b>430.260 Small Tools and Equipment</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$9,184</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$8,500</b>

The purchase of small tools for road workers such as weed eaters, chain saws, hand saws, drills, shovels, rakes, sledges, brooms, welding and shop tools will be made from this account. These purchases will total less than \$2,500 each. This also includes the supplies needed to operate the tools such as welding supplies and gases, trimmer line, blades, etc.

<b>430.320 Communications</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$1,655</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$1,200</b>

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.

<b>430.327 Radio Maintenance</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$327</b>	<b>\$2,000</b>	<b>\$2,100</b>	<b>\$3,000</b>

All public works radios were replaced in 2014. This fund will be utilized for the purchase of batteries, accessories and maintenance. Individual radio replacement is generally not budgeted.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>430.384 Equipment Rentals</b>	<b>\$18,659</b>	<b>\$15,400</b>	<b>\$15,000</b>	<b>\$15,000</b>

Rentals include equipment such as an asphalt paver, cement mixer, and track excavators.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>430.420 Dues, Subscriptions, Memberships &amp; Seminars</b>	<b>\$3,179</b>	<b>\$4,385</b>	<b>\$3,000</b>	<b>\$2,560</b>

This account provides funding for training for the Road Superintendent, foremen 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. The mechanics' training is included in department 437

APWA membership for Road Superintendent	\$160	Foremen supervisory training, Drug and alcohol awareness training, Road worker LTAP training, equipment expo, welding certification, confined space entry	\$1,000
Magazines and Publications	\$150	NTEA fleet technical conference and Work Truck Show attended by the Road Superintendent and Mechanic, Indianapolis, IN	\$1,250

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>430.450 Contracted Services</b>	<b>\$100</b>	<b>\$15,100</b>	<b>\$500</b>	<b>\$10,000</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>430.750 Office Equipment</b>	<b>\$0</b>	<b>\$200</b>	<b>\$0</b>	<b>\$500</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>432.222 Chemicals</b>	<b>\$95,703</b>	<b>\$65,650</b>	<b>\$50,000</b>	<b>\$0</b>

Prior to 2018, some salt for snow removal costs were paid out of the general fund. Beginning in 2018, all salt is paid out of the liquid fuels account.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>432.240 General Expense</b>	<b>\$3,584</b>	<b>\$4,000</b>	<b>\$5,000</b>	<b>\$1,000</b>

This account is used for miscellaneous expenses not able to be assigned to other accounts.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>432.250 Repairs &amp; Maintenance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>

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. Prior to 2018, these costs were included in the general expense account.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>432.450 Contracted Snow Removal</b>	<b>\$3,640</b>	<b>\$22,440</b>	<b>\$14,300</b>	<b>\$14,300</b>

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

<b>433.245 Street Signs and Supplies</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$11,641</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>

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.

<b>433.361 Traffic Signal Charges</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$12,586</b>	<b>\$12,400</b>	<b>\$13,800</b>	<b>\$14,000</b>

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

<b>433.372 Traffic Signal Repair (Parts &amp; Labor)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$8,698</b>	<b>\$9,000</b>	<b>\$5,000</b>	<b>\$8,000</b>

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 (2018)

#### 437 REPAIRS TO TOOLS & MACHINERY

437.114 Mechanics Salary (see salary schedule) (does not include merit)	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$58,104	\$57,971	\$59,447	\$106,165

This line item represents base salary for the Mechanic. In 2018, a second mechanic is being hired.

437.180 Mechanic Overtime	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$105	\$1,000	\$300	\$1,000

This line item represents overtime for the Mechanic as needed.

437.240 Small Tools	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$2,847	\$4,100	\$4,100	\$4,100

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

437.250/437.251 Repair and Maintenance Supplies - Vehicle & Equipment Parts	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$58,646	\$60,000	\$60,000	\$66,000

This account is used to purchase parts for all vehicles and equipment except Police Department vehicles, which are accounted for separately. This account also includes miscellaneous items that are used on vehicles, such as hardware, lines, filters, wire ties that were previously included in general expense. 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 Outside Repairs	2016 Actual	2017 Budget	2017 Projected	2018 Budget
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\$7,646

\$11,000

\$24,000

\$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.

<b>437.420 Dues, Subscriptions, Memberships &amp; Seminars</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,978</b>

Beginning in 2018, This account represents the cost of the mechanics' training

Mechanic and Asst Mechanic Training, Ford or AC-DELCO, International training	\$1,500	NTEA fleet technical conference and Work Truck Show attended by the Road Superintendent and Mechanic, Indianapolis, IN	\$1,250
International Automotive Technician Network membership	\$228		

#### 438 PUBLIC WORKS-HIGHWAY MAINTENANCE

<b>438.112 Road Superintendent Salary (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$71,283</b>	<b>\$72,836</b>	<b>\$78,861</b>	<b>\$73,944</b>

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

<b>438.114 Road Crew Salaries (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$461,494</b>	<b>\$470,857</b>	<b>\$494,280</b>	<b>\$526,123</b>

This line item provides for the salaries for two (2) foremen, and ten (10) road crew. In 2018, one additional road crew member is budgeted.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>438.115 Part-time Help Wages</b>	<b>\$30,053</b>	<b>\$51,325</b>	<b>\$30,000</b>	<b>\$48,030</b>

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

<b>GROUP</b>	<b>CALCULATION</b>	<b>AMOUNT</b>
Road Crew Summer Help	2 people X 31 wks. x 40 hrs./wk. x \$12.75/hr.	\$31,620
Road Crew Winter Help	2 people x 24 wks. x 10 hrs./wk. x \$12.75/hr.	\$6,120
Mechanic helper for summer	16 wks. x 40hrs/wk. x \$10.50/hr.	\$6,720
Mechanic helper during school	34 wks. X 10 hrs./wk. x \$10.50/hr.	\$3,570

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>438.180 Overtime</b>	<b>\$27,042</b>	<b>\$53,263</b>	<b>\$23,100</b>	<b>\$44,157</b>

Overtime is based on historical use. Overtime is estimated at 8% of the cost of road workers base wages. Overtime is necessary at times during paving operations, heavy leaf collection, and occasionally during winter snow fighting operations. Other overtime is used for emergency call out such as flooding, sign replacement or hazardous conditions.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>438.245 Supplies &amp; Materials (non-liquid fuels)</b>	<b>\$11,581</b>	<b>\$13,000</b>	<b>\$10,000</b>	<b>\$12,000</b>

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**

<b>447.530 Centre Area Transportation Authority (CATA)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$121,760</b>	<b>\$130,752</b>	<b>\$130,752</b>	<b>\$131,032</b>

The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30, and therefore, the first six months of 2018 are based on CATA's current 2017/2018 Budget (FT \$101,984 Operating + \$33,616 Capital) ending on June 30, 2017. For 2018, the Township budget reflects a revised formula for calculating local allocation. 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. Capital shares have decreased sharply due to a reduction in the CATA capital budget from \$175,000 to \$100,000. For more information, please refer to CATA's budget and related funding formula documentation.

<b>CATA Budget</b>	<b>Operating</b>	<b>Capital</b>	<b>Total</b>
3rd Qtr. 2017	\$25,496	\$8,404	\$33,900
4th Qtr. 2017	\$25,496	\$8,404	\$33,900
1st Qtr. 2018	\$27,143	\$4,473	\$31,616
2nd Qtr. 2018	\$27,143	\$4,473	\$31,616
Total	\$105,278	\$25,754	\$131,032

**452 PARKS & RECREATION**

<b>452.530 CRCOG – Parks &amp; Recreation Contribution</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$406,177</b>	<b>\$426,769</b>	<b>\$426,769</b>	<b>\$382,191</b>

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 2018 COG Budget for more information.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	27.88%	\$382,191	-\$44,578
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

<b>452.532 CRCOG – Pools Capital Contribution</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$128,009</b>	<b>\$128,819</b>	<b>\$128,819</b>	<b>\$134,972</b>

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 2018 COG Budget for more information.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	27.88%	\$134,972	\$6,153
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

<b>452.533 CRCOG – Nature Center Contribution</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$18,457</b>	<b>\$23,331</b>	<b>\$23,331</b>	<b>\$22,022</b>

This line item represents Ferguson Township's share of the Millbrook Marsh Nature Center. Please refer to the 2018 COG Budget for more information.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	26.69%	\$22,022	-\$1,309
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

<b>452.534 CRCOG – Parks &amp; Rec Capital Contribution</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$51,818</b>	<b>\$45,616</b>	<b>\$45,616</b>	<b>\$43,107</b>

This line item represents Ferguson Township's share of the Centre Region Parks & Recreation Capital. Please refer to the 2018 COG Budget for more information.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2018	27.88%	\$43,107	-\$2,509
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

<b>452.536 CRCOG – Nature Center Capital Contribution</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,969</b>

This line item represents Ferguson Township's share of the Centre Region Nature Center Capital. Please refer to the 2018 COG Budget for more information.

#### 453 SPECTATOR RECREATION

<b>453.540 Community Contributions</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$1,550</b>	<b>\$5,550</b>	<b>\$5,300</b>	<b>\$11,100</b>

The Board has adopted a policy to provide guidance on community contributions. Applications for funding are anticipated for the 2018 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:

<b>Name</b>	<b>2017 Contribution</b>	<b>2018 Contribution</b>
Discovery Space	\$1,000	\$3,000
4 <sup>th</sup> Fest	\$1,000	\$1,000
First Night State College (ice sculpture)	\$500	\$550
Ferguson Seniors (moved from 458.540 in 2018)	\$0	\$500
Garden Club for flowers Routes 45/26	\$0	\$650
Ferguson Elementary Environment Club	\$0	\$2,400
Trust for Tomorrow Beaver Branch	\$0	\$2,000
Undesignated Appropriation for Potential Applications	\$1,000	\$1,000

#### 454 TOWNSHIP PARKS OPERATING EXPENSES

<b>454.220 Township Park Operating Expenses</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$388</b>	<b>\$900</b>	<b>\$0</b>	<b>\$0</b>

Certain miscellaneous park operating expenses are the responsibility of the Township.

#### 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 2017**

Obtained Tree City USA designation

Held the second annual Township celebration of Arbor Day

Administered the Street Tree Replacement contract including nearly 200 trees, most of which replaced 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,

3 street tree permits in 2017

Provided staff support for Tree Commission meetings

Required the removal of hazardous trees on 1 property.

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

Finalized the municipal tree plan

Reviewed landscape plans for subdivision and land development plans

### **Public Works Street Tree Goals for 2018:**

Host a “meet the arborist” public open house in February to expand outreach and education efforts to landscape contractors regarding tree care issues, permitting, ordinances, and best care practices

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

Maintain Tree City USA designation

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

Utilize and update the street tree inventory

Organize the Township 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

<b>455.114 Arborist Salary (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$55,080</b>	<b>\$56,150</b>	<b>\$57,002</b>	<b>\$58,256</b>

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.

<b>455.115 Part-Time Wages (see salary schedule) (does not include merit)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$28,665</b>	<b>\$39,312</b>	<b>\$23,350</b>	<b>\$39,780</b>

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 \$12.75/hr.). Also included is funding for an intern to perform data collection with a hand-held device to gather information on street trees not currently in the database and update the database. This work request is for a period of 15 weeks during the summer to supplement the data updating performed by the Arborist throughout the year. If successful, it may not be necessary to contract out the tree inventory update every 5 years as has been done in the past. (1 intern x 15 weeks x 40 hrs./wk. x \$13.00/hr.)

<b>455.220 Operating Supplies</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$423</b>	<b>\$1,000</b>	<b>\$500</b>	<b>\$1,000</b>

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

<b>455.240 General Expense</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$400</b>	<b>\$1,500</b>	<b>\$1,000</b>	<b>\$1,000</b>

This account includes advertising for the tree commission meetings and public hearings, meals during meetings, supplies needed by the tree commission, expenses for the Arbor Day celebration, postage for newsletters and mailings.

<b>455.245 Supplies and Materials</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$361</b>	<b>\$1,000</b>	<b>\$500</b>	<b>\$1,000</b>

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

<b>455.260 Small Tools</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$893</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,500</b>

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

<b>455.370 Repairs &amp; Maintenance</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$101</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$500</b>

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

<b>455.372 Street Trees-New</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,500</b>

Starting in 2018, funding for new trees is accounted separately from funding of replacement trees. In 2018 funding is requested for 70 new trees x \$350/each. These new trees are for planting opportunities to increase and diversify the urban forest and at locations requested by residents and recommended by the Tree Commission.

<b>455.375 Street Tree-Replacements</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$41,379</b>	<b>\$70,500</b>	<b>\$52,000</b>	<b>\$28,700</b>

this account reflects the cost of replacing dead, diseased or damaged neighborhood street trees within the Township right of way estimated to be 82 trees x \$350/each

<b>455.420 Dues &amp; Subscriptions, Training</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$3,610</b>	<b>\$4,500</b>	<b>\$3,500</b>	<b>\$4,000</b>

In 2018 the Arborist requests funding for training as Chesapeake Bay Landscape Professional. This is a new voluntary credentialing system for professionals who design, install, and maintain sustainable landscape. The training emphasizes storm water retrofit best practices, sustainable landscaping, and native plants. ISA recertification occurs every 3 years and is due again in 2020. Tree Risk Assessment Qualifications recertification occurs every 5 years and is due in 2022. Dues subscriptions memberships include the following:

ISA Membership	\$135
Penndel Chapter Membership	\$47
Chesapeake Bay Landscape Professional certification	\$425
ISA International Conference August 2018, Columbus, OH	\$2,000
Penndel Chapter Conference January 2018, Manheim, PA	\$800

ISA CEUs, Pesticide CEUs, Other training	\$500
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	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>455.450 Contracted Services</b>	<b>\$62,676</b>	<b>\$73,710</b>	<b>\$58,250</b>	<b>\$74,000</b>

Contracted services include stump removal, tree disease abatement such as oak wilt and the emerald ash borer, and tree pruning. In 201, the following work is planned:

80 stump removals @ \$75/ea. = \$6,000

25 Ash tree injections @\$120/ea. = \$3,000

Oak wilt mitigation estimate = \$25,000. At the boards direction, beginning in 2018 and the following two years, the Township is creating a sinking fund for the Oak wilt mitigation and other tree diseases that may require mitigation for a total of \$75,000 (\$25,000 \* 3).

Pruning 750 trees = \$40,000 (\$53 per tree)

Funding oak wilt mitigation could be accomplished with a "savings" account using a separate line item.

**456 LIBRARY SERVICES****456.530 CRCOG - Schlow  
Centre Region Library  
Services**

<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>\$393,092</b>	<b>\$405,177</b>	<b>\$405,177</b>	<b>\$425,817</b>

The 2018 COG Budget provides funding for the operating costs for Library Services. For further details, please refer to the 2018 COG Budget.

<b>Year</b>	<b>Amount</b>	<b>\$ Change</b>
2018	\$425,817	\$20,640
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

**456.531 CRCOG - Schlow  
Centre Region Library Capital**

<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>\$23,240</b>	<b>\$22,824</b>	<b>\$22,824</b>	<b>\$23,032</b>

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 2018 COG Budget.

<b>Year</b>	<b>Amount</b>	<b>\$ Change</b>
2018	\$23,032	\$208
2017	\$22,824	-\$416
2016	\$23,240	\$23,240
2015	\$0	\$0
2014	\$0	\$0

**458 SENIOR CITIZENS**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>458.530 CRCOG Active Adult Center</b>	<b>\$18,761</b>	<b>\$42,779</b>	<b>\$42,779</b>	<b>\$37,546</b>

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. For further details, please refer to the 2018 COG Budget.

<b>Year</b>	<b>Amount</b>	<b>\$ Change</b>
2018	\$37,546	-\$5,233
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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>458.540 Ferguson Seniors</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$0</b>

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. Beginning in 2018, the board moved the budget for this item to 453.540.

**461 NATURAL RESOURCE CONSERVATION**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>461.540 Spring Creek Watershed Commission Contribution</b>	<b>\$575</b>	<b>\$575</b>	<b>\$619</b>	<b>\$1,769</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>461.541 Spring Creek Watershed Monitoring</b>	<b>\$4,840</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>

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 2018.

#### 462 COMMUNITY DEVELOPMENT AND HOUSING

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>462.540 Land &amp; Housing</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>

For 2018, the Board authorized an investment in the Centre County Housing Development and Land Trust in an effort to support affordable housing and diversity.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>462.541 Sustainable Communities</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$3,000</b>

On December 5, 2016, the board authorized support for the sustainable communities' activities supporting Penn State students and faculty directly related to Ferguson Township projects.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>462.542 Slab Cabin Run Initiative</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$0</b>

On December 5, 2016, the board authorized support for the Slab Cabin Run initiative through Clearwater Conservancy. This pledge has certain contingencies.

#### 463 ECONOMIC DEVELOPMENT

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>463.540 Economic Development</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$35,000</b>

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 efforts to attract new business to the area and to promote growth of existing businesses. The Board has aligned this support with the region's municipal contributions in the past. Additionally, \$10,000 has been added in 2018 for incentives for new projects.

#### 472 DEBT SERVICE-INTEREST

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>472.390 Interest on Escrow Accounts</b>	<b>\$1,263</b>	<b>\$1,500</b>	<b>\$200</b>	<b>\$200</b>

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**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>481.192 Employer Social Security</b>	<b>\$272,679</b>	<b>\$305,135</b>	<b>\$287,149</b>	<b>\$315,092</b>

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. Currently, no employees meet this gross wage limit.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>481.194 Employer Unemployment Compensation</b>	<b>\$14,023</b>	<b>\$16,135</b>	<b>\$10,089</b>	<b>\$12,261</b>

Through the Pennsylvania Municipal League (PML) Unemployment Compensation Trust, the Township secures its unemployment compensation insurance needs. For 2018, the tax is budgeted at a rate of 1.83% of gross payroll on the first \$10,000 of each employee's compensation. This is a self-insured employment trust that provides the Township with the lowest possible employment compensation insurance rates available.

***Calculating 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**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>483.197 Pension Expense</b>	<b>\$480,180</b>	<b>\$411,001</b>	<b>\$411,001</b>	<b>\$419,529</b>

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. This includes transfers to the police and non-uniform pension plans

Description	2017	2018
Police MMO	220,640	227,121
Non-Uniform MMO	190,361	192,408
<b>Gross Pension Expense Subtotal</b>	<b>411,001</b>	<b>419,529</b>
Less State Funding	(362,472)	(362,472)
<b>Net Township Pension Cost</b>	<b>48,529</b>	<b>57,057</b>
Less Township Prefunding (9 months) NU	(142,771)	(144,306)
<b>Refund due to General Fund</b>	<b>-\$94,242</b>	<b>-\$87,249</b>
Total State Funding	362,472	362,472
Less Police MMO	(220,640)	(227,121)
Non Uniform State Funding	141,832	135,351

#### 486 INSURANCE & RISK MANAGEMENT

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>486.300 Safety Improvement Expenses</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$2,000</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>486.350 Insurance Claims Expenses</b>	<b>\$33,663</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>486.351 Property &amp; General Liability Insurance</b>	<b>\$37,827</b>	<b>\$42,000</b>	<b>\$41,650</b>	<b>\$42,000</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>486.352 Police Liability Insurance</b>	<b>\$20,720</b>	<b>\$25,200</b>	<b>\$19,800</b>	<b>\$23,000</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>486.353 Public Officials Errors &amp; Omissions Policy</b>	<b>\$12,444</b>	<b>\$15,000</b>	<b>\$14,600</b>	<b>\$15,000</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>486.354 Workers Compensation</b>	<b>\$139,358</b>	<b>\$189,569</b>	<b>\$183,474</b>	<b>\$205,293</b>

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 2018, 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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>486.355 Vehicle Insurance</b>	<b>\$22,665</b>	<b>\$24,250</b>	<b>\$27,100</b>	<b>\$28,000</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>486.356 Crime Insurance</b>	<b>\$662</b>	<b>\$850</b>	<b>\$1,050</b>	<b>\$1,050</b>

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

#### 487 EMPLOYEE BENEFITS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>487.187 Health Insurance Waivers</b>	<b>\$62,063</b>	<b>\$45,428</b>	<b>\$53,500</b>	<b>\$43,661</b>

This account reflects the 20% cost of payments made to employees in lieu of health insurance coverage. This amount is based on 7 employees opting out of insurance coverage (Nonuniform \$33,620, Police \$10,041)

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>487.195 Vision Insurance</b>	<b>\$8,498</b>	<b>\$8,567</b>	<b>\$8,500</b>	<b>\$8,858</b>

The Township contracts with Davis Vision through the Pennsylvania Municipal Health Insurance Cooperative. There is no increase in rates for 2018.

<b>Class</b>	<b>Qty</b>	<b>Annual Extended (12 mos.)</b>
Single	12	\$762
2 Party	12	1,983
Family	37	6,113
<b>Totals</b>	<b>61</b>	<b>\$8,858</b>

<b>487.196 Health Insurance (gross)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$795,391</b>	<b>\$979,537</b>	<b>\$893,788</b>	<b>\$1,026,013</b>

In April 2006, the Township joined the Pennsylvania Municipal Health Insurance Co-operative (PMHIC) for health coverage 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 2018. 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 2018, health insurance is projected to increase 5.5%.

The Township received a refund in the amount of \$159,440 in 2017 for 2016 surplus, which is included in revenue, rather than offsetting the prior year cost. The net cost is shown on the table

<b>Description</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Employer Health Funding	795,275	982,185	1,043,492
Less Refund from Prior Year	(256,078)	(159,450)	(50,000)
<b>Net Health Cost</b>	<b>539,197</b>	<b>822,735</b>	<b>993,492</b>

The budgeted breakdown is shown below.

<b>Class</b>	<b>Qty</b>	<b>Annual Extended (12 mos.)</b>
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Single	12	\$113,378
2 Party	12	\$227,217
Family	30	\$702,896
Opt-out	7	
<b>Totals</b>	<b>61</b>	<b>\$1,043,492</b>

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>487.197 Retirement Health Savings Account</b>	<b>\$11,000</b>	<b>\$5,500</b>	<b>\$10,500</b>	<b>\$5,500</b>

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 a year and then at retirement. This assumes 11 employees qualify for this program.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>487.198 Dental Insurance</b>	<b>\$42,456</b>	<b>\$41,847</b>	<b>\$39,000</b>	<b>\$44,043</b>

The Township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative. There is no increase in rates for 2018

<b>Class</b>	<b>Qty</b>	<b>Annual Extended (12 mos.)</b>
Single	12	\$3,172
2 Party	12	10,009
Family	37	30,862
<b>Totals</b>	<b>61</b>	<b>\$44,043</b>

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>487.199 Life Insurance</b>	<b>\$7,778</b>	<b>\$7,983</b>	<b>\$8,000</b>	<b>\$7,954</b>

Group term life insurance is budgeted for \$80,000 of coverage of life insurance.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>487.200 Short Term Disability Insurance</b>	<b>\$7,675</b>	<b>\$8,177</b>	<b>\$6,825</b>	<b>\$8,316</b>

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.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>487.300 Employee Wellness</b>	<b>\$636</b>	<b>\$1,500</b>	<b>\$1,700</b>	<b>\$3,500</b>

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. This account also includes the cost of employee logo shirts.

#### 489 CONTINGENCY

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>489.112 Salaries &amp; Wages Merit Increases</b>	<b>\$0</b>	<b>\$37,463</b>	<b>\$0</b>	<b>\$22,976</b>

Please note, merit is budgeted separately. However, it is included in the actual salary rather than separately.

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 2018, merit pay is budgeted up to 1.25% of the 2017 base salary.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>489.113 Salaries &amp; Wages Market Adjustment</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>

This account represents wage adjustments tied to market studies for municipal employees. The last study was completed in 2014.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>489.117 Deferred Compensation</b>	<b>\$20,954</b>	<b>\$20,192</b>	<b>\$14,400</b>	<b>\$0</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>489.160 Employee Service Awards</b>				

**\$0                      \$500                      \$600                      \$600**

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>489.300 General Expense - Uncommitted Reserve</b>	<b>\$10,958</b>	<b>\$25,000</b>	<b>\$615</b>	<b>\$25,000</b>

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**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>492.016 Transfer to General Obligation Fund</b>	<b>\$558,887</b>	<b>\$560,000</b>	<b>\$560,000</b>	<b>\$500,000</b>

These are funds transferred from the General Fund and deposited in the General Obligation Fund. For 2018, the township is dedicating funds for projects scheduled for 2018.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>492.019 Transfer to Agricultural Preservation Fund</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>

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...

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>492.030 Transfer to Capital Reserve Fund</b>	<b>\$502,500</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$500,000</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>492.032 Transfer to Transportation Improvement Fund</b>	<b>\$1,713,670</b>	<b>\$1,302,527</b>	<b>\$1,723,000</b>	<b>\$1,370,000</b>

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:

<b>Tax</b>	<b>Pre- 2015 Rate</b>	<b>2015 Revised Rate</b>
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).

<b>2017 CALCULATION</b>			
<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>RATE</b>	<b>EXTENDED</b>
Real Estate Tax	\$1,397,198	21.88%	\$305,707
Real Estate Transfer Tax	\$2,000,000	60.00%	\$1,200,000
Earned Income Tax	\$6,769,536	3.214%	\$217,573
<b>Total</b>			<b>\$1,723,280</b>
<b>2018 CALCULATION</b>			
<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>RATE</b>	<b>EXTENDED</b>
Real Estate Tax	\$1,411,171	21.88%	\$308,764
Real Estate Transfer Tax	\$1,400,000	60.00%	\$840,000
Earned Income Tax	\$6,837,231	3.214%	\$219,749
<b>Total</b>			<b>\$1,368,513</b>

***FUND 02***  
***STREET LIGHT FUND***

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## SPECIAL REVENUE FUNDS

### 02 STREET LIGHT FUND

#### REVENUES

##### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$10</b>	<b>\$50</b>	<b>\$15</b>	<b>\$15</b>

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 1.00% annually at Jersey Shore State Bank.

##### 383 SPECIAL ASSESSMENTS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>383.110 Street Lighting Assessment</b>	<b>\$10,518</b>	<b>\$18,172</b>	<b>\$24,010</b>	<b>\$25,000</b>

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 113,600 feet (\$25,000/\$.22).

The current rate is \$.22 cents per lineal front foot that was increased in 2017 to maintain a sufficient fund balance. For 2018, no change in assessment is needed.

##### 392 INTERFUND OPERATING TRANSFERS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>392.001 Transfer from General Fund</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

#### EXPENDITURES

##### 434 STREET LIGHTS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>434.361 Street Lights</b>				

**\$16,195                      \$19,411                      \$19,411                      \$20,000**

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  
estimated electrical  
account ending 3057

Street Lights Various @ \$750/mo.	\$10,000
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the fixture charges and  
charges from vendor

<b>434.372 Street Light Maintenance</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$1,500</b>	<b>\$200</b>	<b>\$1,500</b>

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

***FUND 03***  
***HYDRANT FUND***

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## 03 HYDRANT FUND

### REVENUES

#### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$27</b>	<b>\$100</b>	<b>\$30</b>	<b>\$30</b>

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 1.00% annually at Jersey Shore State Bank.

#### 378 WATER SYSTEMS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>378.020 Hydrant Assessments</b>	<b>\$21,144</b>	<b>\$34,134</b>	<b>\$34,134</b>	<b>\$50,000</b>

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 2016 tax duplicate, the total assessed front footage is calculated to be 568,900 lineal feet. (\$34,134/\$.06)

The current hydrant assessment is \$.06 cents per linear front foot increased in 2017 to support fund balance.

In 2018, it is necessary to increase the rate by \$.03 cents to \$.09 cents per foot to offset the service cost increase and to rebuild fund balance

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

### EXPENDITURES

#### 448 WATER SYSTEM

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>448.363 Hydrant Services</b>	<b>\$24,225</b>	<b>\$32,200</b>	<b>\$35,020</b>	<b>\$35,500</b>

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 @ \$27.50/hydrant/qtr.	\$35,420
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***FUND 35***  
***LIQUID FUELS FUND***

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## 35 LIQUID FUELS FUND

### REVENUE

#### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$4,293</b>	<b>\$4,500</b>	<b>\$4,200</b>	<b>\$4,200</b>

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 1.00% annually at Jersey Shore State Bank.

#### 355 STATE SHARED REVENUES

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>355.020 State Liquid Fuel Grant</b>	<b>\$605,586</b>	<b>605,586</b>	<b>\$635,582</b>	<b>\$635,582</b>

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
2018 estimated	\$590,462	\$45,200	\$635,582
2017 actual	\$590,462	\$45,120	\$635,582
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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>432.222 Chemicals &amp; Supplies</b>	<b>\$30,002</b>	<b>\$67,635</b>	<b>\$67,000</b>	<b>\$120,000</b>

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 \$75.55 (2017/2018 price) per ton, down \$1.54/per ton from last year. In 2018, 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. 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. Beginning in 2018, all salt is paid out of this account. \$2,000 is allocated for calcium chloride.

### 433 SIGNALS & SIGNS & MARKINGS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>433.610 Highway Pavement Markings</b>	<b>\$0</b>	<b>\$76,300</b>	<b>\$71,363</b>	<b>\$76,300</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>438.245 Supplies and Materials</b>	<b>\$108,643</b>	<b>\$90,000</b>	<b>\$85,000</b>	<b>\$65,000</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>438.610 Contracted Maintenance</b>	<b>\$344,624</b>	<b>\$561,310</b>	<b>\$330,000</b>	<b>\$321,000</b>

This account is for the contracted maintenance on the Township's streets such as Microsurfacing used to preserve the life of the pavement, American with Disability Act (ADA) compliant curb and ramp replacement, and guiderail replacement. Replacement of ADA accessible curb/sidewalk ramps are considered whenever the abutting road surface is repaved, Microsurfaced, or identified during the ongoing sidewalk inspection program.

The breakdown is ADA curbs \$86,000, Microsurfacing \$235,000

<b>39 CAPITAL PROJECTS</b>				
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	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>439.610 Capital Construction</b>	<b>\$44,982</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>

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

***FUND 16***  
***GENERAL OBLIGATION FUND***

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## 16 GENERAL OBLIGATION FUND

### REVENUES

#### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$54</b>	<b>\$0</b>	<b>\$150</b>	<b>\$5,000</b>

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 generally minimal. For 2018, there is no debt payment and the township will continue to transfer \$500,000 for future debt needs. As a result, the interest earned will be higher than common.

#### 392 INTERFUND OPERATING TRANSFERS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>392.001 Transfers from General Fund</b>	<b>\$558,887</b>	<b>\$560,000</b>	<b>\$570,000</b>	<b>\$500,000</b>

These are funds transferred from the General Fund and deposited in the General Obligation Fund. This transfer is made to meet the Township's bond and note payment of interest and principal for the year. For 2018, there is no bond payment. However, the township is dedicating funds for building projects scheduled for 2019

#### 393 PROCEEDS FROM LONG TERM DEBT

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>393.110 Proceeds from Long Term Debt</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,750,000</b>

This account reflects the receipts of long-term debt, when the Township refinances or issues new debt. For 2018, this includes a loan for capital projects, such as the new public works facility \$3,000,000, office renovation \$500,000, and solar projects \$250,000. This will be a draw down type loan as needed.

### EXPENDITURES

#### 401 ADMINISTRATION

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>401.240 General Expense</b>	<b>\$0</b>	<b>\$550</b>	<b>\$0</b>	<b>\$0</b>

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

<b>471.732 General Obligation Note Principal – Series 2014 (Refinancing)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$543,000</b>	<b>\$556,000</b>	<b>\$556,000</b>	<b>\$0</b>

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.

#### 472 DEBT SERVICE INTEREST

<b>472.732 General Obligation Note Interest – Series 2014 (Refinancing)</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$13,127</b>	<b>\$2,724</b>	<b>\$2,724</b>	<b>\$0</b>

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.

#### 475 FISCAL AGENT FEES

<b>Fiscal Agent fees</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>

This line item accounts for the costs of financial advisory services for obtaining loan.

#### 492 INTERFUND OPERATING TRANSFERS-OUT

<b>492.030 Transfer to Capital Reserve Fund</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>

For 2018, the township is transferring funds for capital building and park projects.

***FUND 19***  
***AGRICULTURAL PRESERVATION***  

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***FUND***

## 19 AGRICULTURAL PRESERVATION FUND

### REVENUES

#### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$444</b>	<b>\$350</b>	<b>\$660</b>	<b>\$600</b>

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 1.00% annually at Jersey Shore State Bank.

#### 392 INTERFUND OPERATING TRANSFERS-IN

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>392.001 Interfund Transfers- General Fund</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>461.070 Agricultural Easement Purchase</b>	<b>\$0</b>	<b>\$23,100</b>	<b>\$11,018</b>	<b>\$9,200</b>

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 \$9,179. The Township contribution is \$150 per acre. Additionally, this year's appropriation will allow the Center County Agricultural Land Preservation Board to leverage the Township's commitment against state and federal grants. Every dollar the Township commits would be used to acquire conservation easements within the Township.

***FUND 30***  
***CAPITAL RESERVE FUND***

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## 30 CAPITAL RESERVE FUND

### REVENUES

#### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$12,931</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>

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 1.00% annually at Jersey Shore State Bank.

#### 342 RENTS & ROYALTIES

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>342.210 Centre Region Codes Lease of Fire Trailer</b>	<b>\$10,000</b>	<b>\$9,500</b>	<b>\$10,000</b>	<b>\$10,000</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>354.010 DCNR Grant Revenue</b>	<b>\$180,000</b>	<b>\$200,000</b>	<b>\$26,100</b>	<b>\$26,100</b>

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 \$52,000 grant application for the next phase of the Louis E. Silvi baseball complex has been submitted. It is likely that the remaining grant funds will be received in 2018.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>354.150 DEP Recycling Equipment Grant Revenue</b>	<b>\$170,062</b>	<b>\$83,000</b>	<b>\$98,186</b>	<b>\$83,000</b>

Grant funding is requested in 2018 to refurbish a one-person leaf collector machine. This is a carryover from 2017.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>354.160 Miscellaneous Grant Revenue</b>	<b>\$25,825</b>	<b>\$35,000</b>	<b>\$1,102</b>	<b>\$0</b>

The line item represents miscellaneous state grant revenue, not budgeted or not anticipated at the time the budget is prepared.

### 357 LOCAL GRANT REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>357.020 County Grant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>358.000 Recycling Equipment Shared Payments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

### 387 DEVELOPER CONTRIBUTIONS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>387.000 Developer Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

### 389 MISCELLANEOUS REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>389.000 Miscellaneous Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

### 391 SALE OF FIXED ASSETS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>391.100 Sale of Fixed Assets</b>	<b>\$16,479</b>	<b>\$1,000</b>	<b>\$50,000</b>	<b>\$2,000</b>

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**

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>392.001 Transfer from General Fund</b>	<b>\$502,500</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$500,000</b>

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

**393 PROCEEDS FROM LONG TERM DEBT**

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>393.100 Proceeds from Long Term Debt</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>

For 2018 this amount represents the partial proceeds for funding for the Public Works maintenance building project, solar project and Tudek Park project.

**395 REFUND OF PRIOR YEARS EXPENDITURES**

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>395.000 Refund of Prior Year's Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>401.750 Capital Equipment-Administration</b>	<b>\$2,508</b>	<b>\$5,500</b>	<b>\$5,000</b>	<b>\$25,000</b>

This account summarizes the capital requests by the administration department. In 2018, administration is requesting funding for a fire station feasibility study (\$25,000)

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>402.750 Capital Equipment-Finance</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$10,560</b>

This account summarizes the capital expenditures requested by the Finance department. For 2018, finance is budgeting upgrading the Springbrook financial system to the current version. This will depend on the benefits and whether there are significant recurring costs with the upgrade.

\$4,000 is included for possible interface with Laserfiche.

<b>407.750 Capital Equipment- Information Technology</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$35,250</b>	<b>\$32,000</b>	<b>\$9,000</b>

This account summarizes the capital requests by the IT department. For 2018, these expenditures include the cost of upgrading the main meeting room projector \$4,000, replacing a current outdated network switch \$5,000. The public works building switch will be aligned with the timing of the building construction in 2019.

<b>409.750 Capital Equipment- Buildings-New</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$4,822</b>	<b>\$95,000</b>	<b>\$100,000</b>	<b>\$1,190,250</b>

For 2018, the budget includes a dual electric charging station \$5,250, design and install solar panels on the township building \$250,000, site work/utilities/parking for new public works garage \$125,000, partial payment to construction the new PW building \$500,000, partial payment for the administration building renovation \$250,000 and generator upgrade \$60,000.

<b>409.760 Capital Equipment- Buildings-Replacement</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$19,883</b>	<b>\$43,450</b>	<b>\$16,160</b>	<b>\$0</b>

This account summarizes the capital requests for buildings replacement equipment using sinking funds. Annually, money is transferred from the capital reserve account to the building equipment sinking fund. For 2018, no replacements are expected

<b>409.770 Capital Equipment- Wellness Fund</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$32</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$2,500</b>

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.

<b>410.750 Capital Equipment- Police-New</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$132,131</b>	<b>\$257,523</b>	<b>\$160,015</b>	<b>\$162,600</b>

This account summarizes the capital expenditures requested by the Police department. For 2018, this includes one new Ford SUV (\$35,513), one new administrative car (Hybrid - \$27,000) and related electronic equipment and other accessories (\$16,000), the Township's remaining share of the new records management system is (\$76,420), and mobile device forensic software (\$7,700).

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>410.760 Capital Equipment- Police Vehicle Equipment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$158,000</b>

This account summarizes the capital vehicle equipment fund requests by the Police department. This fund is setup to replace aging vehicle equipment and install modern technology. Funds are transferred from the capital reserve account to the equipment sinking fund for future acquisitions. Equipment purchases for 2018 include body worn cameras, car cameras and upgrade to interview room equipment (quotes range from \$117,000 to \$128,000). The equipment project was combined to obtain better pricing from the vendors.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>414.750 Capital Equipment- Planning</b>	<b>\$26,193</b>	<b>\$100,000</b>	<b>\$48,000</b>	<b>\$33,200</b>

This account summarizes the capital requests by the Planning department. For 2018, this includes a consultant to rewrite the Terraced Streetscape District (\$18,000). The remaining work on the SALDO and Zoning Ordinances will carry over into 2018 at a cost of approximately \$11,000. For 2018, planning is requesting \$4,200 for additional microphones and upgrading the recording system for planning commission meetings.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>430.750 Capital Equipment- Public Works-New</b>	<b>\$233,834</b>	<b>\$68,500</b>	<b>\$105,000</b>	<b>\$126,050</b>

This account represents new equipment and replacement equipment with a cost under \$25,000. For 2018, the budgeted items include a portable concrete mixer \$2,630, a resistograph for measuring tree health \$5,120, a structural pallet rack for building #4 \$3,000, traffic signal solar pilot project \$6,300, model 1800 conveyor extension \$2,970, traffic signal LED replacements \$5,510, new plow for loader for drifts \$39,360, fuel efficient vehicle for engineering \$34,650.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>430.760 Capital Equipment- Public Works-Replacement</b>	<b>\$181,269</b>	<b>\$347,250</b>	<b>\$254,000</b>	<b>\$381,300</b>

This account summarizes the capital requests by the Public Works department for replacement equipment valued at \$25,000 or more. Money is transferred from the capital reserve fund to this sinking fund to segregate these acquisitions from other expenditures. For 2018, the budget includes replacing a 1997 Chaussees asphalt patch trailer \$33,600, replace 1995 pickup truck \$36,750, Refurbish 2008 one-person leaf collector (grant) \$89,120, replace 2003 single axle truck with a tandem axle \$221,830.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>439.610 Capital Road Projects</b>	<b>\$15,018</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account represents the capital projects requests for road projects not included in other funds. It is recommended that the capital reserve fund be reserved for capital equipment and non-transportation projects. No projects are budgeted for 2018.

<b>446.610 Capital Projects Storm Water</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$268,000</b>

This account represents the capital projects requests for drainage projects. For 2018, this includes Chesapeake Bay Pollutant Reduction Plan engineering, permitting, acquisition, or construction \$214,000, and Park Hills drainage \$54,000

<b>452.750 Capital Equipment-Parks &amp; Recreation</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$613,554</b>	<b>\$256,675</b>	<b>\$105,000</b>	<b>\$315,400</b>

This account summarizes the capital requests for park and recreational facility improvements. For 2018, the budget includes the following items:

Please note that for the Haymarket Park improvements, \$40,000 is budgeted in the Park Improvement Fund and the remaining \$64,000 is budgeted here.

<b>Description</b>	<b>Cost</b>	<b>Grant</b>	<b>Net Cost</b>
Suburban Park Master Plan	\$35,000		\$35,000
Louis Silvi Field Upgrades	104,000	\$52,000	52,000
Tudek Barn Roof/doors replacement	38,000		38,000
Drinking fountain replacements	10,000		10,000
Playground safety updates	36,900		36,900
Bike path feasibility study	25,000		25,000
Marjorie Mae bike path signage	2,500		2,500
Haymarket Park improvements	104,000		104,000
<b>Total</b>	<b>\$355,400</b>	<b>\$52,000</b>	<b>\$303,400</b>

#### **486 SELF INSURANCE**

<b>486.356 Capital Equipment-IT Self Insurance</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$642</b>	<b>\$6,000</b>	<b>\$2,500</b>	<b>\$6,000</b>

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

## ***CAPITAL IMPROVEMENT PLAN***

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## 2018 - 2022 Capital Improvement Plan



*Township of*  
**FERGUSON**  
*Pennsylvania*

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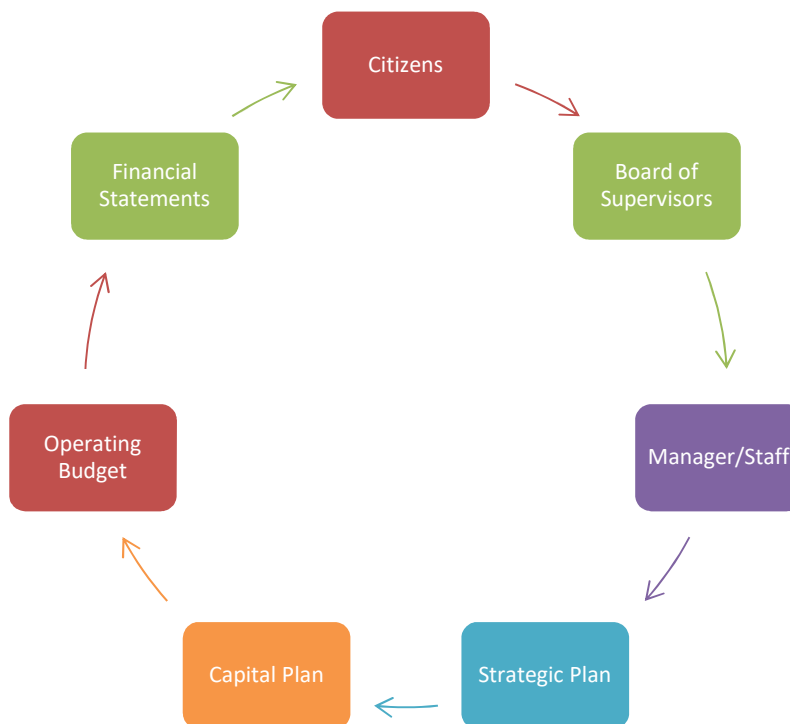
# Chapter 1: Introduction

## Who should read this document?

The Township's Capital Improvement Plan (CIP) is a financial guide for citizens, staff and the Board of Supervisors. The purpose of this document is to communicate the initiatives planned in the next five years. This is a financial plan, rather than official budget. It is used to provide financial information for management to make decisions related to sustainability, future projects and revenues. The plan accounts for the Township's anticipated revenue from various sources such as income taxes, property taxes and intergovernmental revenue. It also reflects how these resources will be used. The reader will also find Township background information, the Vision Statement, the Mission Statement and Values Statement.



The financial cycle including the Capital Improvement Plan shown below depicts the various stages of the financial cycle for the township.



## Strategic Planning



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.

Ferguson Township updated its Strategic plan in 2016 to reflect the current priorities of the township stakeholders. This update is included throughout the document.

## 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

- J) Beginning in 2016, the current Strategic Plan has been revised. The following goals guide the preparation of the CIP:

**1) Financial Stability**

- a. Make realistic estimates of program costs. (Staff)
- b. Regularly compare the cost of providing services in-house with costs from private contractors, other municipalities, other government agencies, and costs of providing services regionally. (Staff)
- c. Adjust revenues (taxes, fees, etc.) to adequately fund Township programs and needs. (Staff proposes, the Board initiates)

**2) Economic Development**

- a. Establish an economic development advisory group (with economic development expertise).
- b. Consider the employment of an economic development director (full-time, part-time, or a contracted service). This individual or contractor would be responsible to assist and support existing businesses to help them prosper and expand in Ferguson Township. He/she would be the Township's liaison with the business development community. He/she would develop an inventory of vacant commercial and industrial sites and would make that information available to interested parties. He/she would identify and pursue programs and grants to support economic development in Ferguson and would have responsibility for managing the Community Development Block Grant Program. (Board to initiate, staff to implement)

**3) Growth Management**

- a. Identify and complete (develop) plans for specific small areas. (Board, Staff, Planning Commission)
- b. Develop a future land use plan (Comprehensive Plan). (Staff, Planning Commission, Board)
- c. Develop a Township housing plan to provide for low and moderately priced housing in the Township (workforce housing). (Staff, Regional input, possible ad hoc advisory group)

**4) Environmental Stewardship**

- a. Identify and use existing tools to preserve the environment - Chesapeake Bay Tributary strategy, National Pollutant Discharge Elimination System, source water protection, conservation easements, climate action plans, referendums, agricultural conservation easements, etc. (Board, Staff)
- b. Make certain that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board)
- c. Identify and preserve natural resources and environmentally significant areas (Staff, Board, Planning Commission, possible ad hoc advisory group)
- d. Develop and adhere to green policy for buildings, vehicles, and operations (Staff, consultants)
- e. Update the Recreation, Parks, and Open Space Plan with a specific emphasis on green infrastructure and sustainable parkland development

**5) Best Management Practices for Operations**

- a. Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board)
- b. Ensure proper training and professional development (Staff, Board)
- c. Ensure that operational practices are fiscally responsible (Staff)

**6) Increase Participatory Government**

- a. Utilize both ad hoc and standing citizen advisory boards with subject matter experts from the Township and the region to address issues related to parkland development and other matters of community interest.”
- b. Fully utilize two-way communication and online platforms used to communicate (Staff)

**7) Promotion of Clean Renewable Energy**

- a. Assess the Township for opportunities for renewable energy (Staff, possible advisory group)
- b. Practice and promote energy conservation (Staff, Board)
- c. Establish zoning incentives to encourage renewable energy and energy conservation (Staff, Board, Planning Commission, possible ad hoc advisory group)
- d. Establish an advisory group on renewable energy (Staff, Board)

**8) Promotion of Municipal Identity**

- a. Develop our Sense of Place by developing a vibrant Town Center, preserving our agricultural heritage, and promoting the features that make the Township unique. (Staff)
- b. Develop a Marketing Strategy (possible advisory group)
- c. Establish and promote community events with Township help/promotion (farmer's markets, flea markets, etc.)

**9) Partnerships and Regional Thinking**

- a. Identify non-profits, businesses, and community groups for input on a variety of issues
- b. Work towards regional cooperation on issues that affect the entire Centre Region
- c. Increase financial stability through partnerships
- d. Monitor partnerships to ensure they continue to be beneficial

**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 the cost 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.

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 2022, the Township proposes spending **\$106.0 million (including \$23.6 million in interfunds transfers) \$82.4 million net** for all governmental funds. Since interfund transfers are internal transfers between funds, they can be deducted from the total in summary reports. Government funds do not include pension trust funds nor the Tom Tudek Memorial Trust Fund (even though the township provides funding for park projects).

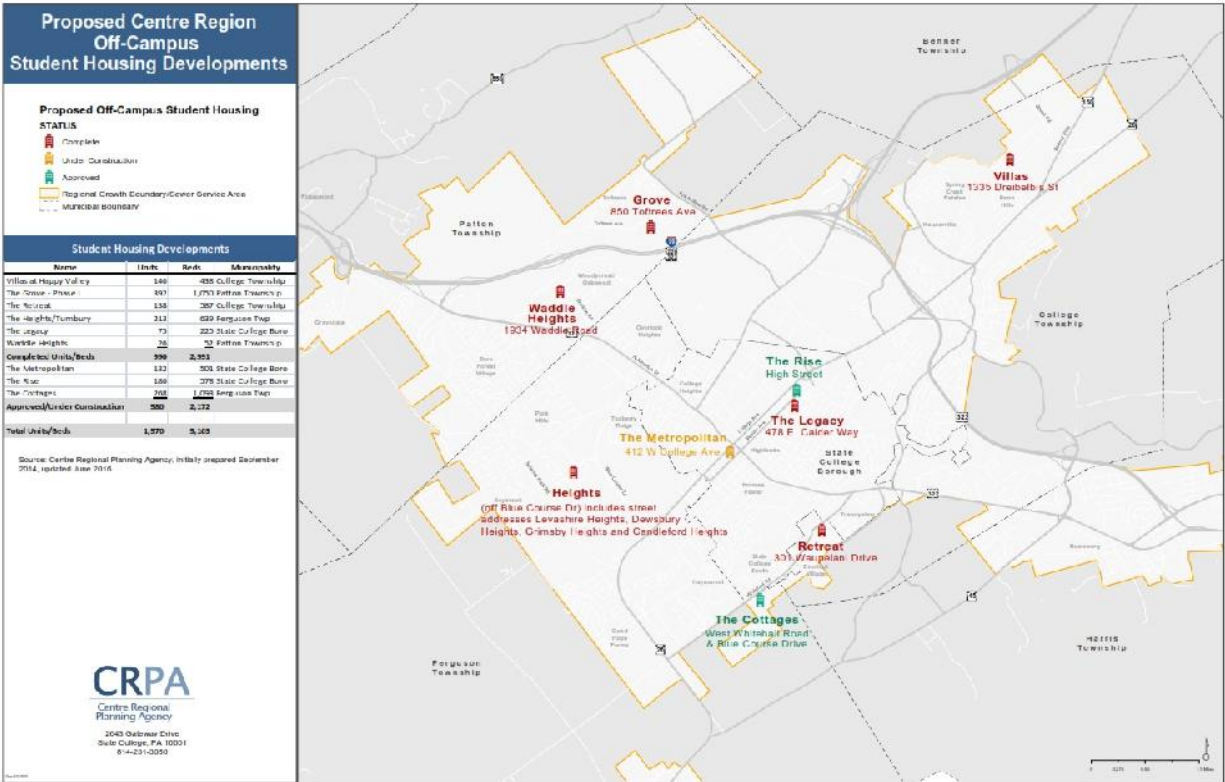
Please be aware that for budgeting purposes, amounts are estimated and rounded to the nearest \$100 where possible. It is not possible to obtain exact amounts over 12 months in advance. Vendor pricing is generally only valid for 60 or 90 days. Beyond that, amounts are only estimates of expected pricing.

## 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.



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	2018	2019	2020	2021	2022
Based on Centre Regional Planning Agency Data	18,790	18,978	19,168	19,360	19,554

The demographic breakdown, according to American Community Survey estimates for 2010-2015, the most recent available for ferguson township, the population breakdown by age is represented by the following table. According to the data, 67% of the township population is of working age an increase of 4% from a year ago

DEMOGRAPHIC TABLE 2017-2018					
Age/Sex %	Less than 5	5-19	20-59	60-64	65+
Male	2.1%	7.3%	32.1%	1.9%	6.6%
Female	2.4%	8.9%	28.8%	2.4%	7.6%
<b>Total</b>	<b>4.5%</b>	<b>16.2%</b>	<b>60.9%</b>	<b>4.3%</b>	<b>14.2%</b>

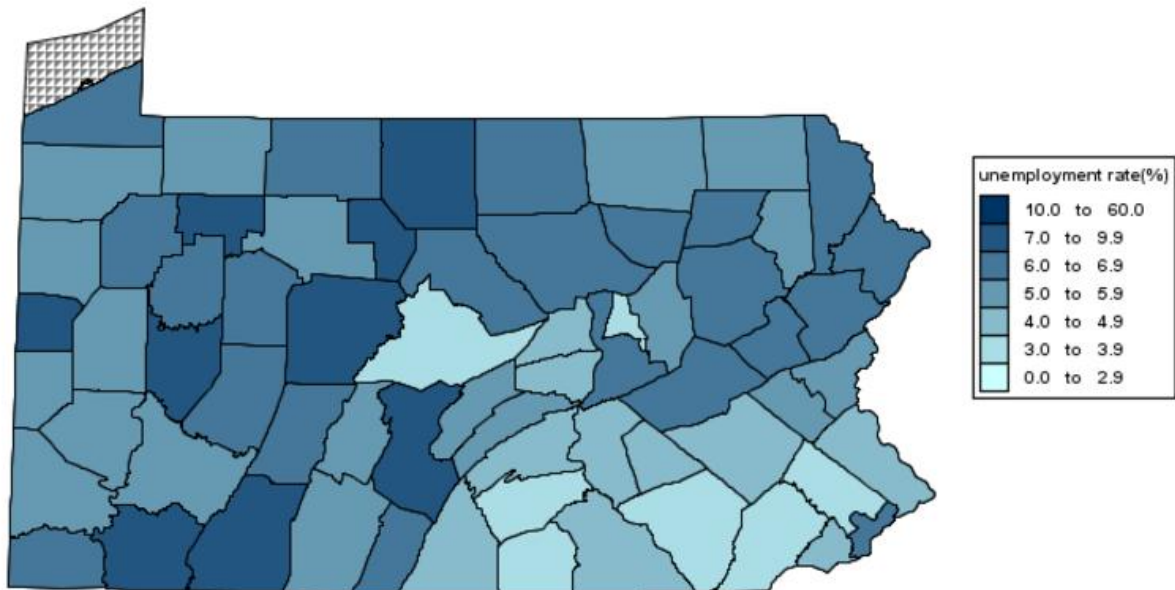
Subject	Ferguson township, Centre County, Pennsylvania					
	Total		Male		Female	
	Estimate	Margin of Error	Estimate	Margin of Error	Estimate	Margin of Error
Total population	18,238	+/-31	9,407	+/-512	8,831	+/-509
AGE						
Under 5 years	4.5%	+/-1.0	4.2%	+/-1.4	4.8%	+/-1.5
5 to 9 years	6.5%	+/-1.6	6.6%	+/-1.8	6.3%	+/-2.7
10 to 14 years	5.0%	+/-1.0	4.0%	+/-1.1	6.0%	+/-1.5
15 to 19 years	4.7%	+/-1.1	4.0%	+/-1.5	5.5%	+/-1.8
20 to 24 years	14.3%	+/-2.8	15.7%	+/-3.9	12.8%	+/-4.6
25 to 29 years	8.7%	+/-1.4	9.0%	+/-2.4	8.3%	+/-2.0
30 to 34 years	6.1%	+/-1.1	7.2%	+/-1.7	4.9%	+/-1.5
35 to 39 years	6.7%	+/-1.6	7.1%	+/-1.8	6.3%	+/-2.0
40 to 44 years	7.2%	+/-1.5	6.3%	+/-2.2	8.1%	+/-1.9
45 to 49 years	6.0%	+/-1.1	6.1%	+/-1.5	5.8%	+/-1.5
50 to 54 years	7.0%	+/-1.5	7.8%	+/-2.0	6.2%	+/-1.7
55 to 59 years	5.1%	+/-1.3	5.0%	+/-1.5	5.2%	+/-1.7
60 to 64 years	4.3%	+/-1.1	3.7%	+/-1.3	4.8%	+/-1.4
65 to 69 years	4.2%	+/-1.2	4.4%	+/-1.6	4.0%	+/-1.2
70 to 74 years	3.5%	+/-0.8	2.7%	+/-1.1	4.4%	+/-1.3
75 to 79 years	3.1%	+/-0.9	3.4%	+/-1.2	2.9%	+/-1.2
80 to 84 years	2.0%	+/-0.8	1.8%	+/-0.9	2.2%	+/-1.1
85 years and over	1.2%	+/-0.6	0.8%	+/-0.5	1.7%	+/-1.0
SELECTED AGE CATEGORIES						
5 to 14 years	11.4%	+/-1.9	10.6%	+/-2.1	12.3%	+/-3.3
15 to 17 years	3.3%	+/-0.9	2.5%	+/-1.1	4.2%	+/-1.5
18 to 24 years	15.7%	+/-2.8	17.2%	+/-4.0	14.0%	+/-4.8
15 to 44 years	47.6%	+/-2.5	49.4%	+/-3.8	45.7%	+/-4.1
16 years and over	83.1%	+/-1.8	84.6%	+/-2.0	81.6%	+/-3.5
18 years and over	80.8%	+/-1.7	82.7%	+/-2.1	78.7%	+/-3.3
60 years and over	18.4%	+/-1.6	16.9%	+/-2.1	20.0%	+/-2.4
62 years and over	16.6%	+/-1.5	15.0%	+/-1.9	18.2%	+/-2.3
65 years and over	14.1%	+/-1.2	13.1%	+/-1.8	15.1%	+/-1.9
75 years and over	6.4%	+/-1.2	6.0%	+/-1.5	6.7%	+/-1.7
SUMMARY INDICATORS						
Median age (years)	35.2	+/-1.6	34.5	+/-3.2	36.2	+/-3.5
Sex ratio (males per 100 females)	106.5	+/-12.0	(X)	(X)	(X)	(X)
Age dependency ratio	50.0	+/-4.7	(X)	(X)	(X)	(X)
Old-age dependency ratio	21.1	+/-2.3	(X)	(X)	(X)	(X)
Child dependency ratio	28.9	+/-3.3	(X)	(X)	(X)	(X)
PERCENT IMPUTED						
Sex	0.3%	(X)	(X)	(X)	(X)	(X)
Age	2.1%	(X)	(X)	(X)	(X)	(X)

From the 2011-2015 American Community Survey 5-Year Estimates

## Employment Data

Following is a current map, from the Bureau of Labor Statistics, as of March 2017 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

Unemployment rates by county, not seasonally adjusted, Pennsylvania March 2017



Centre County

3.7

## 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 (closed in 2017), 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 and Department Relationships

The township follows the PA State Chart of Accounts format. This format is recommended by the state. The state explains the reasoning below:

The account numbers and descriptions of accounts used in the DCED form DCED-CLGS-30: Annual Audit and Financial Report, are based on this Chart of Accounts. These account numbers and descriptions also are used in the Department of Transportation Form (DOT) MS-903, Treasurer Account Book, Form MS-965, Actual Use Report of State Funds, and Form MS-991, County Liquid Fuels Tax Fund Report. Both DCED and the DOT encourage the use of accounting systems based on the Chart of Accounts presented in this publication

The PA state chart of accounts dictates our fund and department layout. With this in mind, the township assigns specific state funds and departments to specific individuals.

The township manager and department heads are responsible for all the township activities and funds. This section describes the relationships of the departments with the funds.

It is best to organize the departments by the responsible person rather than the reverse. As the organization chart depicts, the senior staff is shown here



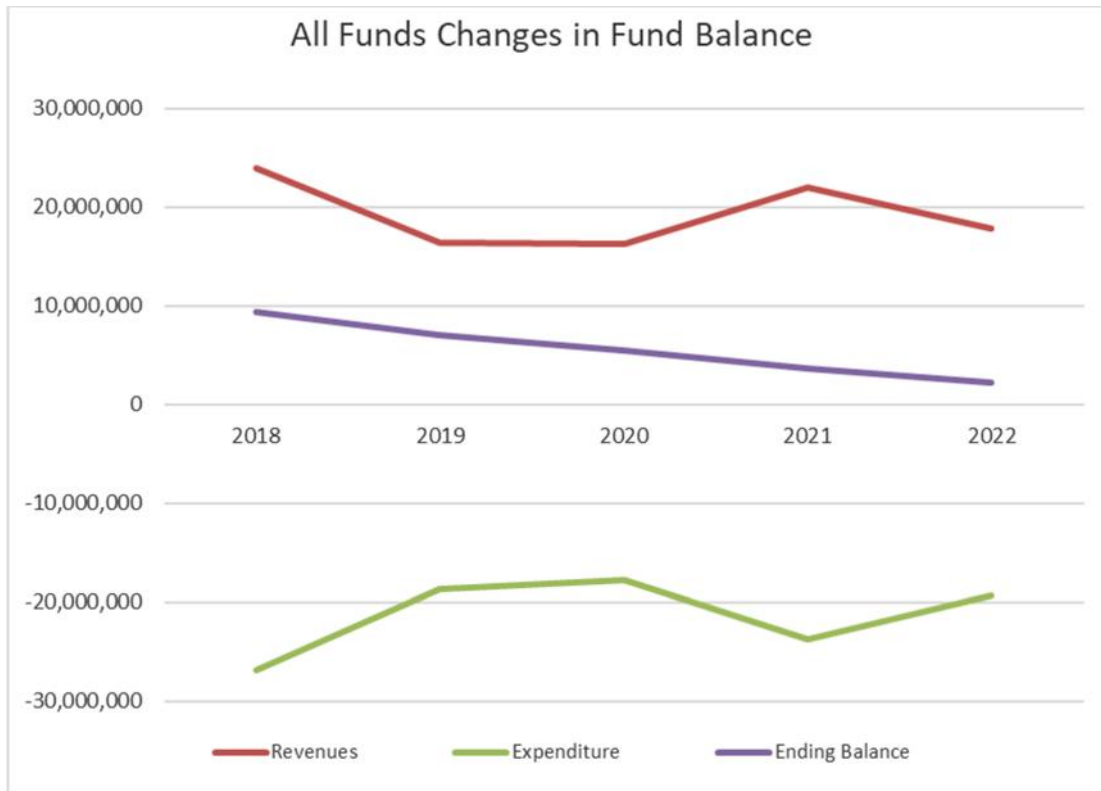
The responsible departments heads are Administration, Finance & Tax, Public Works & Engineering, Police, and Planning Zoning. These individuals are responsible for all the “departments” within the entire budget and funds.

The following table breaks down the responsibilities by the department heads

Responsible Department	Funds	Departments
Township Manager	All	Responsible for Final Document, Parks & Rec, Tudek Park
Asst Township Manager	GF, CR	Assists Manager in review, responsible for IT
Finance Director	All	Finance, Tax, COG, Salaries & Benefits, Insurance, Pension plans
Police Chief	GF, CR	Police
Public Works Director	GF, CR, TIF, PR,	Engineering, Public Works, Arborist
Planning & Zoning Director	GF, CR	Planning & Zoning

## 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	2018	2019	2020	2021	2022	TOTAL
<b>Beginning Balance</b>	<b>12,346,532</b>	<b>9,381,075</b>	<b>7,049,592</b>	<b>5,508,746</b>	<b>3,679,574</b>	12,346,532
Revenues	23,913,172	16,342,873	16,285,913	21,913,722	17,801,434	96,257,113
Expenditure	-26,878,630	-18,674,356	-17,826,759	-23,742,894	-19,301,499	-106,424,137
<b>Ending Balance</b>	<b>9,381,075</b>	<b>7,049,592</b>	<b>5,508,746</b>	<b>3,679,574</b>	<b>2,179,508</b>	<b>2,179,508</b>
<b>Fund Balance % of Expenditures</b>	<b>35%</b>	<b>38%</b>	<b>29%</b>	<b>21%</b>	<b>11%</b>	

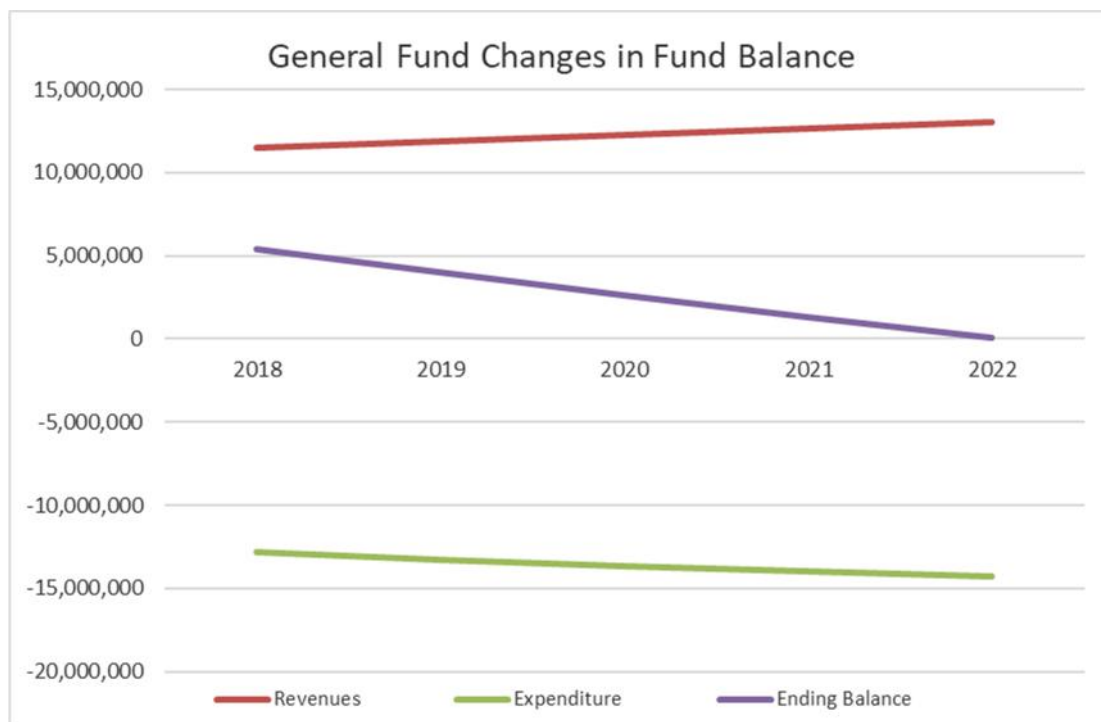
## Sinking Funds

The township uses "sinking funds" to accumulate money for various specific needs. These sinking funds are bank accounts with funding, rather than just assignments of funds. As such, the money is segregated from other monies of the township much like having a designated fund. these sinking funds are subsets of the overall fund in which they are located.

*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.*

Such sinking funds include the Building Equipment Replacement Fund, the Public Works Equipment Replacement Fund, the Police Vehicle Equipment Fund, and the Wellness Fund.

## General Fund



General Fund	2018	2019	2020	2021	2022	TOTAL
<b>Beginning Balance</b>	<b>6,749,516</b>	<b>5,423,486</b>	<b>4,031,320</b>	<b>2,638,906</b>	<b>1,284,367</b>	6,749,516
Revenues	11,518,000	11,883,599	12,258,338	12,642,445	13,036,156	61,338,538
Expenditure	-12,844,030	-13,275,766	-13,650,752	-13,996,985	-14,263,296	-68,030,827
<b>Ending Balance</b>	<b>5,423,486</b>	<b>4,031,320</b>	<b>2,638,906</b>	<b>1,284,367</b>	<b>57,227</b>	<b>57,227</b>
<b>Fund Balance % of Expenditures</b>	<b>42%</b>	<b>30%</b>	<b>20%</b>	<b>9%</b>	<b>0%</b>	

## Capital Projects Funds

<b>Ag Preservation Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	<b>45,157</b>	<b>60,157</b>	<b>45,157</b>	<b>60,157</b>	<b>75,157</b>	45,157
Revenues	15,000	15,000	15,000	15,000	15,000	75,000
Expenditure	0	-30,000	0	0	0	-30,000
<b>Ending Balance</b>	<b>60,157</b>	<b>45,157</b>	<b>60,157</b>	<b>75,157</b>	<b>90,157</b>	<b>90,157</b>
<b>Capital Reserve Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	<b>589,234</b>	<b>385,034</b>	<b>180,894</b>	<b>6,224</b>	<b>-195,316</b>	589,234
Revenues	4,987,600	1,509,600	1,209,600	3,709,600	1,444,600	12,861,000
Expenditure	-5,191,800	-1,713,740	-1,384,270	-3,911,140	-1,107,250	-13,308,200
<b>Ending Balance</b>	<b>385,034</b>	<b>180,894</b>	<b>6,224</b>	<b>-195,316</b>	<b>142,034</b>	<b>142,034</b>
<b>Reg Cap Rec Projects Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	<b>1,457,480</b>	<b>1,350,480</b>	<b>1,242,480</b>	<b>1,132,480</b>	<b>1,019,480</b>	1,457,480
Revenues	3,000	3,000	3,000	3,000	3,000	15,000
Expenditure	-110,000	-111,000	-113,000	-116,000	-119,000	-569,000
<b>Ending Balance</b>	<b>1,350,480</b>	<b>1,242,480</b>	<b>1,132,480</b>	<b>1,019,480</b>	<b>903,480</b>	<b>903,480</b>
<b>Transportation Imp Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	<b>3,019,227</b>	<b>1,645,127</b>	<b>1,033,827</b>	<b>1,186,827</b>	<b>1,050,527</b>	3,019,227
Revenues	2,128,700	1,271,700	1,285,000	1,298,700	1,312,700	7,296,800
Expenditure	-3,502,800	-1,883,000	-1,132,000	-1,435,000	-1,746,000	-9,698,800
<b>Ending Balance</b>	<b>1,645,127</b>	<b>1,033,827</b>	<b>1,186,827</b>	<b>1,050,527</b>	<b>617,227</b>	<b>617,227</b>
<b>PGM Streetlight Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	<b>21,356</b>	<b>21,569</b>	<b>21,783</b>	<b>21,999</b>	<b>22,217</b>	21,356
Revenues	213	214	216	218	219	1,080
Expenditure	0	0	0	0	0	0
<b>Ending Balance</b>	<b>21,569</b>	<b>21,783</b>	<b>21,999</b>	<b>22,217</b>	<b>22,436</b>	<b>22,436</b>
<b>Park Improvement Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	<b>97,516</b>	<b>98,055</b>	<b>98,594</b>	<b>99,133</b>	<b>99,672</b>	97,516
Revenues	539	539	539	539	539	2,695
Expenditure	0	0	0	0	0	0
<b>Ending Balance</b>	<b>98,055</b>	<b>98,594</b>	<b>99,133</b>	<b>99,672</b>	<b>100,211</b>	<b>100,211</b>

## Special Revenue Funds

Streetlight Fund	2018	2019	2020	2021	2022	TOTAL
Beginning Balance	-2,959	-1,959	-959	-9	839	-2,959
Revenues	21,000	22,000	23,000	24,000	25,000	115,000
Expenditure	-20,000	-21,000	-22,050	-23,153	-24,310	-110,513
Ending Balance	-1,959	-959	-9	839	1,528	1,528
Hydrant Fund	2018	2019	2020	2021	2022	TOTAL
Beginning Balance	212	1,212	2,462	3,875	4,358	212
Revenues	36,000	38,000	40,000	41,000	41,000	196,000
Expenditure	-35,000	-36,750	-38,588	-40,517	-42,543	-193,397
Ending Balance	1,212	2,462	3,875	4,358	2,815	2,815
Liquid Fuels Fund	2018	2019	2020	2021	2022	TOTAL
Beginning Balance	367,151	395,271	391,391	356,511	315,631	367,151
Revenues	635,120	641,120	647,120	653,120	659,120	3,235,600
Expenditure	-607,000	-645,000	-682,000	-694,000	-735,000	-3,363,000
Ending Balance	395,271	391,391	356,511	315,631	239,751	239,751

## General Obligation Fund

General Obligation Fund	2018	2019	2020	2021	2022	TOTAL
Beginning Balance	2,642	2,642	2,642	2,642	2,642	2,642
Revenues	4,568,000	958,100	804,100	3,526,100	1,264,100	11,120,400
Expenditures	-4,568,000	-958,100	-804,100	-3,526,100	-1,264,100	-11,120,400
Ending Balance	2,642	2,642	2,642	2,642	2,642	2,642

# 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.

Beginning in 2018, the Piney Ridge Fund has been closed and removed from the report.

Fund Group	2018	2019	2020	2021	2022	TOTAL
General Fund	11,518,000	11,883,599	12,258,338	12,642,445	13,036,156	61,338,538
Capital Projects Funds	7,135,052	2,800,054	2,513,355	5,027,057	2,776,058	20,251,575
Special Revenue Funds	692,120	701,120	710,120	718,120	725,120	3,546,600
General Obligation Fund	4,568,000	958,100	804,100	3,526,100	1,264,100	11,120,400
<b>Total</b>	<b>23,913,172</b>	<b>16,342,873</b>	<b>16,285,913</b>	<b>21,913,722</b>	<b>17,801,434</b>	<b>96,257,113</b>
<b>Group change %</b>	42.2%	-31.7%	-0.3%	34.6%	-18.8%	
<b>General Fund change %</b>	0.7%	3.2%	3.2%	3.1%	3.1%	
Capital Projects Funds	2018	2019	2020	2021	2022	TOTAL
Ag Preservation	15,000	15,000	15,000	15,000	15,000	75,000
Capital Reserve	4,987,600	1,509,600	1,209,600	3,709,600	1,444,600	12,861,000
Regional Capital Rec Projects	3,000	3,000	3,000	3,000	3,000	15,000
Transportation Improvement	2,128,700	1,271,700	1,285,000	1,298,700	1,312,700	7,296,800
Pine Grove Mills Street Lights	213	214	216	218	219	1,080
Park Improvement	539	539	539	539	539	2,695
<b>Total</b>	<b>7,135,052</b>	<b>2,800,054</b>	<b>2,513,355</b>	<b>5,027,057</b>	<b>2,776,058</b>	<b>20,251,575</b>
Special Revenue Funds	2018	2019	2020	2021	2022	TOTAL
Street Light	21,000	22,000	23,000	24,000	25,000	115,000
Hydrant	36,000	38,000	40,000	41,000	41,000	196,000
Liquid Fuels	635,120	641,120	647,120	653,120	659,120	3,235,600
<b>Total</b>	<b>692,120</b>	<b>701,120</b>	<b>710,120</b>	<b>718,120</b>	<b>725,120</b>	<b>3,546,600</b>
Grant/Loan Summary by Fund	2018	2019	2020	2021	2022	TOTAL
Capital Reserve Fund	237,600	109,600	9,600	9,600	9,600	376,000
General Fund	77,649	77,649	77,649	77,649	77,649	388,245
GOA Fund	3,920,000	200,000	0	2,500,000	235,000	6,855,000
Liquid Fuels Fund	635,120	641,120	647,120	653,120	659,120	3,235,600
Park Improvement Fund	0	0	0	0	0	0
Regional Capital Rec Projects	0	0	0	0	0	0
Transportation Improvement Fund	500,000	0	0	0	0	500,000
<b>Total</b>	<b>5,370,369</b>	<b>1,028,369</b>	<b>734,369</b>	<b>3,240,369</b>	<b>981,369</b>	<b>11,354,845</b>

## Tax Revenue Projections

The tax revenues make up some 65% of the total township revenue on average, depending if there are any 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 1% projected increases.

<b>Tax Revenue</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
Real Estate Taxes	1,450,000	1,479,000	1,508,580	1,538,752	1,569,527	7,545,858
Earned Income Taxes	6,890,000	7,096,700	7,309,601	7,528,889	7,754,756	36,579,946
Transfer Taxes	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
Local Services Taxes	320,000	326,400	332,928	339,587	346,378	1,665,293
<b>Total</b>	<b>9,860,000</b>	<b>10,102,100</b>	<b>10,351,109</b>	<b>10,607,227</b>	<b>10,870,661</b>	<b>51,791,097</b>
<b>Average EIT per Resident</b>	<b>366.68</b>	<b>373.94</b>	<b>381.34</b>	<b>388.89</b>	<b>396.58</b>	
<b>Percentage of Total Revenue</b>	<b>41.2%</b>	<b>61.8%</b>	<b>63.6%</b>	<b>48.4%</b>	<b>61.1%</b>	

## Interfund Transfers

Funding for many of the capital funds is derived from transfers from the General Fund and debt proceeds from the General Obligation Fund. These transfers, whether mandated or not, have a direct impact on the General Fund balance and the associated capital funds. The following table details the projected transfers during the term of the CIP.

<b>General Fund Transfers Out</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
TIF	1,258,700	1,271,700	1,285,000	1,298,700	1,312,700	6,426,800
Capital Reserve	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
Ag Preservation	15,000	15,000	15,000	15,000	15,000	75,000
Liquid Fuels	0	0	0	0	0	0
General Obligation Fund	648,000	758,100	804,100	1,026,100	1,029,100	4,265,400
<b>Total</b>	<b>3,121,700</b>	<b>3,244,800</b>	<b>3,304,100</b>	<b>3,539,800</b>	<b>3,556,800</b>	<b>16,767,200</b>
<b>GOA Transfers Out</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
Capital Reserve	3,550,000	200,000	0	2,500,000	235,000	6,485,000
Transportation Improvement Fund	370,000					370,000

## Tax Considerations

The Township maintains a fiscally responsible approach to budgeting. Increases in tax rates have not occurred on any frequent basis. Rather, the township relies 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 strong 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 2018–2022 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 Penn DOT 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.

**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. Since we received a grant in this last round, staff cannot apply for funding in the next grant round, but will apply for funding when allowed.

Net Project Cost Table					
Description	Fund	Cost	Grants	Loans	Net cash
Administration building renovation	CR	500,000		500,000	0
Public works Maintenance Facility	CR	2,250,000		2,250,000	0
Fuel Pumps with Canopy	CR	300,000		300,000	0
Louis Silvi Field Upgrades	CR	104,000	52,000		52,000
Fire Station	CR	2,580,000		2,500,000	80,000
Traffic Signal Performance Metrics (ARLE)	TIF	640,000	500,000		140,000
Corl Street/West College Signal (GLG)	CR	359,000	176,000		183,000
Cecil Irvin Park	CR	200,000	100,000		100,000
Suburban Park Improvements	CR	200,000		200,000	0
Tudek Park Improvements	CR	310,000		310,000	0
Haymarket Park Improvements	CR	235,000		235,000	0
<b>Total</b>		<b>7,678,000</b>	<b>828,000</b>	<b>6,295,000</b>	<b>555,000</b>
Percentage of Costs			10.8%	82.0%	7.2%
	<b>SUBTOTAL by FUND</b>				
	CR	7,038,000	328,000	6,295,000	415,000
	TIF	640,000	500,000	0	140,000
	<b>Total</b>	<b>7,678,000</b>	<b>828,000</b>	<b>6,295,000</b>	<b>555,000</b>

GRANT/LOAN TABLE								
Grant/Loan/Contributions Detail	Fund	Type	2018	2019	2020	2021	2022	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	176,000					176,000
DEP 902 Recycling Grant	CR	G						0
DCNR Cecil Irvin Park	CR	G		100,000				100,000
DCNR Loius Silvi field upgrades	CR	G	52,000					52,000
Loan Proceeds for new fueling station	GOA	L	300,000					300,000
Loan Proceeds for Admin bldg renovation	GOA	L	500,000					500,000
Loan Proceeds for new PW building	GOA	L	2,250,000					2,250,000
Loan Proceeds for new fire station	GOA	L				2,500,000		2,500,000
Loan Proceeds for Tudek Park	GOA	L	300,000					300,000
Blue Course Drive Property	GOA	L						0
Cecil Irvin Park Improvements	GOA	L		200,000				200,000
Suburban Park Improvements	GOA	L	200,000					200,000
Haymarket Park Improvements	GOA	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
County Liquid Fuels	GF	G						0
Liquid Fuels	LF	G	590,000	596,000	602,000	608,000	614,000	3,010,000
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
ARLE Grant	TIF	G	500,000					500,000
Terraced Streetscape Funding	GOA	L	370,000					370,000
<b>Total</b>			<b>5,370,369</b>	<b>1,028,369</b>	<b>734,369</b>	<b>3,240,369</b>	<b>981,369</b>	<b>11,354,845</b>
Grant/Loan Summary by Fund	Fund		2018	2019	2020	2021	2022	TOTAL
Capital Reserve Fund	CR		237,600	109,600	9,600	9,600	9,600	376,000
General Fund	GF		77,649	77,649	77,649	77,649	77,649	388,245
GOA Fund	GOA		3,920,000	200,000	0	2,500,000	235,000	6,855,000
Liquid Fuels Fund	LF		635,120	641,120	647,120	653,120	659,120	3,235,600
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		500,000	0	0	0	0	500,000
<b>Total</b>			<b>5,370,369</b>	<b>1,028,369</b>	<b>734,369</b>	<b>3,240,369</b>	<b>981,369</b>	<b>11,354,845</b>
Grant/Loan Summary by Type	Type		2018	2019	2020	2021	2022	TOTAL
Grants	G		1,238,055	792,055	698,055	704,055	710,055	4,142,275
Contributions	C		212,314	36,314	36,314	36,314	36,314	357,570
Loans	L		3,920,000	200,000	0	2,500,000	235,000	6,855,000
<b>Total</b>			<b>5,370,369</b>	<b>1,028,369</b>	<b>734,369</b>	<b>3,240,369</b>	<b>981,369</b>	<b>11,354,845</b>

# 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	2018	2019	2020	2021	2022	TOTAL
General Fund	12,844,030	13,275,766	13,650,752	13,996,985	14,263,296	68,030,827
Capital Projects Funds	8,804,600	3,737,740	2,629,270	5,462,140	2,972,250	23,606,000
Special Revenue Funds	662,000	702,750	742,638	757,669	801,853	3,666,910
Debt Service	4,568,000	958,100	804,100	3,526,100	1,264,100	11,120,400
<b>Total</b>	<b>26,878,630</b>	<b>18,674,356</b>	<b>17,826,759</b>	<b>23,742,894</b>	<b>19,301,499</b>	<b>106,424,137</b>
Capital Projects	2018	2019	2020	2021	2022	TOTAL
Ag Preservation		30,000				30,000
Capital Reserve	5,191,800	1,713,740	1,384,270	3,911,140	1,107,250	13,308,200
Regional Capital Rec Projects	110,000	111,000	113,000	116,000	119,000	569,000
Transportation Improvement	3,502,800	1,883,000	1,132,000	1,435,000	1,746,000	9,698,800
Pine Grove Mills Street Lights	0	0	0	0	0	0
Park Improvement	0	0	0	0	0	0
<b>Total</b>	<b>8,804,600</b>	<b>3,737,740</b>	<b>2,629,270</b>	<b>5,462,140</b>	<b>2,972,250</b>	<b>23,606,000</b>

## General Fund Expenditures

The following table represents the expenditure details for the general fund. This would be the major operating costs in the CIP. The interfund transfers out are also displayed for your reference.

General Fund Detail	2018	2019	2020	2021	2022	TOTAL
Salaries & Benefits	5,800,000	5,974,000	6,153,220	6,153,220	6,337,817	30,418,257
New Staffing & Benefits	222,330	295,966	369,602	480,135	480,135	1,848,166
COG Programs	1,700,000	1,751,000	1,803,530	1,803,530	1,857,636	8,915,696
Vendors	2,000,000	2,010,000	2,020,300	2,020,300	2,030,909	10,081,509
Non Capital Items	0	0	0	0	0	0
Transfers Out	3,121,700	3,244,800	3,304,100	3,539,800	3,556,800	16,767,200
<b>Total</b>	<b>12,844,030</b>	<b>13,275,766</b>	<b>13,650,752</b>	<b>13,996,985</b>	<b>14,263,296</b>	<b>68,030,827</b>
General Fund Transfers Out	2018	2019	2020	2021	2022	TOTAL
TIF	1,258,700	1,271,700	1,285,000	1,298,700	1,312,700	6,426,800
Capital Reserve	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
Ag Preservation	15,000	15,000	15,000	15,000	15,000	75,000
Liquid Fuels	0	0	0	0	0	0
General Obligation Fund	648,000	758,100	804,100	1,026,100	1,029,100	4,265,400
<b>Total</b>	<b>3,121,700</b>	<b>3,244,800</b>	<b>3,304,100</b>	<b>3,539,800</b>	<b>3,556,800</b>	<b>16,767,200</b>
GOA Transfers Out	2018	2019	2020	2021	2022	TOTAL
Capital Reserve	3,550,000	200,000	0	2,500,000	235,000	6,485,000
TIF	370,000	0	0	0	0	370,000
<b>Total</b>	<b>3,920,000</b>	<b>200,000</b>	<b>0</b>	<b>2,500,000</b>	<b>235,000</b>	<b>6,855,000</b>

## Non-Capital Items

Some items requested do not meet the criteria for capital expenditures. For example, if the unit cost of an item is less than \$2,500, it will not meet the capital cost threshold. Another criteria is that it is not an annual recurring item. Such items would be pavement markings which typically last about a year, or equipment rental, which is by definition not a capital expense. The table below identifies those items that are included in the CIP, yet not considered a capital expense.

FERGUSON TOWNSHIP							
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS							
NON-CAPITAL ITEMS							
Description	FUND	2018	2019	2020	2021	2022	TOTAL
Replace Certain Blinds Buildings	GF						0
Road Materials	LF	96,000	103,000	110,000	118,000	126,000	553,000
Equipment rental	LF		4,000	4,000	5,000	5,000	18,000
Pavement Markings	LF	70,000	74,000	80,000	85,000	91,000	400,000
Road Salt	LF	120,000	120,000	120,000	120,000	120,000	600,000
Sealcoat bike paths and parking lots	CR	32,000	34,000	37,000	39,000	42,000	184,000
Less lethal rifle	CR	772					772
Rifles for tactical teams (2)	CR	1,930					1,930
Dress Uniforms (22)	CR	7,075					7,075
Patrol rifle optical sights (12)	CR	5,240					5,240
Automatic External defibrulators (10)	CR	22,180					22,180
Hand guns (24)(net of trade)	CR		16,550				16,550
Gun safe	CR			2,000			2,000
Plant trees (20 per year)	CR	10,000	10,000	10,000	10,000	10,000	50,000
							0
							0
<b>TOTALS</b>		<b>365,197</b>	<b>361,550</b>	<b>363,000</b>	<b>377,000</b>	<b>394,000</b>	<b>1,860,747</b>
<b>EXPENDITURES BY FUND</b>							
GF		0	0	0	0	0	0
LF		286,000	301,000	314,000	328,000	342,000	1,571,000
TIF		0	0	0	0	0	0
CR		79,197	60,550	49,000	49,000	52,000	289,747
<b>Total</b>		<b>365,197</b>	<b>361,550</b>	<b>363,000</b>	<b>377,000</b>	<b>394,000</b>	<b>1,860,747</b>

## 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 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.

CIP New Personnel Summary						
New Personnel	2018	2019	2020	2021	2022	TOTAL
Administration	68,808	68,808	68,808	68,808	68,808	344,038
Finance	0	0	0	0	0	
Engineering	0	0	0	0	0	0
Police	0	0	0	0	0	0
Planning	0	0	0	110,533	110,533	221,066
Public Works	153,522	227,158	300,794	300,794	300,794	1,283,062
<b>Total</b>	<b>222,330</b>	<b>295,966</b>	<b>369,602</b>	<b>480,135</b>	<b>480,135</b>	<b>1,848,166</b>
	CCC to fulltime	1 road worker	1 dendriton	1 economic development coordinator		
	2 road workers					
	mechanic promo					

## Fulltime Equivalents

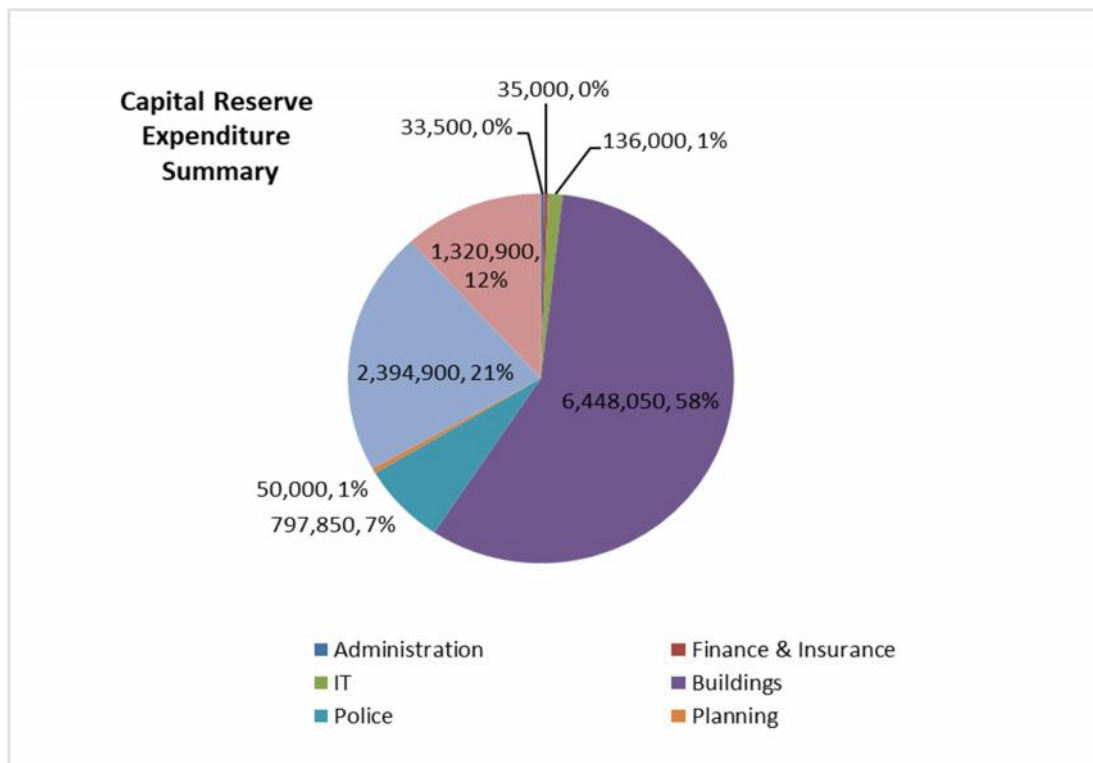
The number of township "Full-time Equivalents", a measure of employment based on the number of hours paid for all staff helps determine the rate of change in the staffing levels of the township. One FTE is equivalent to 2080 hours worked. The proposed table is included for your reference. The resident 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.

<b>FERGUSON TOWNSHIP FULL TIME EQUIVALENTS</b>					
<b>Residents/FTE</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Population</b>	<b>18,604</b>	<b>18,790</b>	<b>18,978</b>	<b>19,360</b>	<b>19,554</b>
Elected Officials	7,442	7,516	7,591	7,744	7,822
Administration	4,134	4,176	3,451	3,520	3,555
Finance	5,315	5,369	5,422	5,531	5,587
Buildings & Grounds	12,403	12,527	12,652	12,907	13,036
Engineering	3,383	3,416	3,451	3,520	3,555
Police	738	746	753	768	776
Planning & Zoning	3,383	3,416	3,451	3,520	3,008
Public Works	954	835	808	824	832
<b>FTEs</b>					
Elected Officials	2.5	2.5	2.5	2.5	2.5
Administration	4.5	4.5	5.5	5.5	5.5
Finance	3.5	3.5	3.5	3.5	3.5
Buildings & Grounds	1.5	1.5	1.5	1.5	1.5
Engineering	5.5	5.5	5.5	5.5	5.5
Police	24.0	24.0	24.0	24.0	24.0
Police OT (from YE)	1.2	1.2	1.2	1.2	1.2
Planning & Zoning	5.5	5.5	5.5	5.5	6.5
Public Works	19.0	22.0	23.0	23.0	23.0
Public Works OT (from YE)	0.5	0.5	0.5	0.5	0.5
<b>Total</b>	<b>67.7</b>	<b>70.7</b>	<b>72.7</b>	<b>72.7</b>	<b>73.7</b>
<b>New Staff</b>					
Admin	0.5	0.5	0.5	0.5	0.5
Planning				1.0	1.0
Public Works	2.0	3.0	4.0	4.0	4.0
Arborist					
<b>Total</b>	<b>2.5</b>	<b>3.5</b>	<b>4.5</b>	<b>5.5</b>	<b>5.5</b>

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

<b>Capital Reserve Fund</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
Administration	0	0	0	0	33,500	33,500
Finance & Insurance	22,500	12,500	0	0	0	35,000
IT	14,000	27,000	65,000	0	30,000	136,000
Buildings	3,575,250	246,630	85,100	2,526,310	14,760	6,448,050
Police	270,800	131,100	140,700	95,850	159,400	797,850
Planning	0	0	50,000	0	0	50,000
Public Works Equipment	507,350	636,510	205,470	456,980	588,590	2,394,900
Parks	489,900	260,000	271,000	300,000	0	1,320,900
<b>Total</b>	<b>4,879,800</b>	<b>1,313,740</b>	<b>817,270</b>	<b>3,379,140</b>	<b>826,250</b>	<b>11,216,200</b>
<b>Roads &amp; Other</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
Liquid Fuels	321,000	344,000	368,000	393,000	421,000	1,847,000
Capital Reserve	312,000	400,000	567,000	532,000	281,000	2,092,000
Transportation Improvement	3,502,800	1,883,000	1,132,000	1,435,000	1,746,000	9,698,800
<b>Total</b>	<b>4,135,800</b>	<b>2,627,000</b>	<b>2,067,000</b>	<b>2,360,000</b>	<b>2,448,000</b>	<b>13,637,800</b>

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.

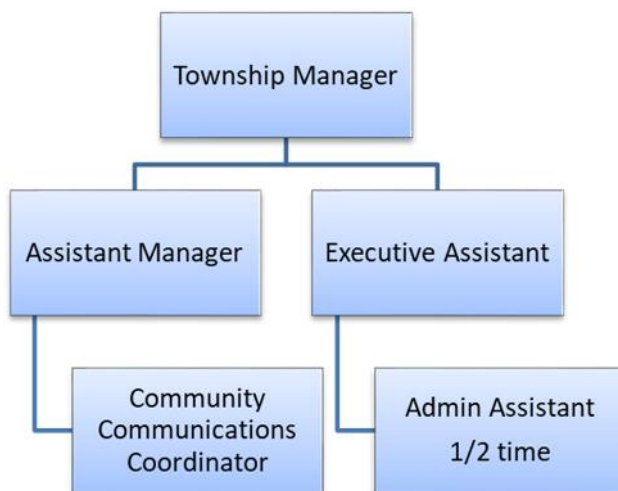
<b>Special Revenue</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTAL</b>
Street Light	20,000	21,000	22,050	23,153	24,310	110,513
Hydrant	35,000	36,750	38,588	40,517	42,543	193,397
Liquid Fuels	607,000	645,000	682,000	694,000	735,000	3,363,000
<b>Total</b>	<b>662,000</b>	<b>702,750</b>	<b>742,638</b>	<b>757,669</b>	<b>801,853</b>	<b>3,666,910</b>

# Departmental Expenditures

## ADMINISTRATION DEPARTMENT

The Administration Department proposes to spend **\$33.5 Thousand or .3%** of the **Capital Reserve Fund Requests** 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.

<b>FERGUSON TOWNSHIP</b>						
<b>2018 – 2022 CIP STAFFING</b>						
<b>ADMINISTRATION STAFFING</b>						
<b>PT to FT COMMUNITY COMMUNICATIONS COORDINATOR</b>						
<b>Direct Costs Estimate</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
Salary	35,963	35,963	35,963	35,963	35,963	179,816
Health/Eye/Dental	24,000	24,000	24,000	24,000	24,000	120,000
Life/Disability Insurance	600	600	600	600	600	3,000
Pension	3,596	3,596	3,596	3,596	3,596	17,982
Employer Taxes	2,871	2,871	2,871	2,871	2,871	14,355
Workers Comp	1,777	1,777	1,777	1,777	1,777	8,885
<b>Total</b>	<b>68,808</b>	<b>68,808</b>	<b>68,808</b>	<b>68,808</b>	<b>68,808</b>	<b>344,038</b>

## 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.

## 2017 Accomplishments

The Administration Department has made good progress as of mid-year 2017 toward a number of initiatives, and is hoping to achieve several more by the end of the year. Staff is working with the architectural firm By Design, LLC to develop a Building Master Plan that hopes to identify the most efficient and effective use of existing building space to accommodate current and future staffing needs. Also, staff is currently working with a digitizing firm to scan and index over 6,000 tax parcel files. This will reduce paper consumption, improve staff efficiency, and create additional space to accommodate staff growth. The Township has completed its implementation of Laserfiche, document imaging software, to reduce paper consumption, streamline business processes, and ensure compliance with state and federal law governing retention and disposition of public records.

The Township has completed its executive recruitment of a new Township Manager, and is currently in the process of selecting a new Chief of Police. Turnover of senior staff positions has

had a demonstrable effect on the progress of some major initiatives. However, the Township is poised to complete several significant projects in 2017. First, Administration and Public Works staff continue to work toward the design of a Public Works Maintenance Facility that hopes to achieve LEED Gold Certification. An update to the 2011 Community Survey is also planned. Finally, Township Administration will continue to assist in other projects as needed including the rewrite of the zoning and subdivision and land development ordinances, implementation of the regional police records management/mobile data system, creation of a Regional Park Master Plan, and more.

## **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.

### **Goal 1 – Financial Stability**

b. Regularly compare the cost of providing services in-house with costs from private contractors, other municipalities, other government agencies, and costs of providing services regionally.

### **Goal 5 – Best Management Practices for Operations**

a. Ensure adequate staffing and resources necessary to carry out Township services and programs.

c. Ensure that operational practices are fiscally responsible.

<b>FERGUSON TOWNSHIP</b>
<b>2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS</b>
<b>ADMINISTRATION</b>

30.400.401.750		
Description	Year	Amount
Administration Office renovation	2018	see buildings
Feasibility study for new fire station	2018	see buildings
New Fire Station Land Purchase	2019	see buildings
Land Lease/Purchase for Brush & Leaf Composting	2019	see buildings
Replace Meeting Room Projector	2018	see IT
Website redesign	2019	see IT
Fulltime Community Communications Coordinator	2020	see salaries
New Fire Station	2021	see buildings
Replace Administration Vehicle	2022	28,500
Strategic plan update	2022	5,000
<b>Total</b>		<b>33,500</b>
Subtotals by Year	<b>EXPENDITURES</b>	
	2018	0
	2019	0
	2020	0
	2021	0
	2022	33,500
	<b>Total</b>	<b>33,500</b>

2018	
Administration Office Renovation	\$500,000
<i>Please note: The cost of the renovation is included in the Buildings department. The narrative is provided for your information as an Administration project.</i>	
<p>In 2017, the Township completed a Building Master Plan with By Design, LLC to evaluate its use of existing space given the need for increased staffing in the coming years. In 2018, staff is proposing to modify the interior of the administration building to reconfigure the space to make it more capable of handling additional staff. At this time, this amount is a ballpark figure until more information is available.</p> <p>Part of this project includes enclosing the Executive Assistant office space to allow for more privacy when discussing human resources matters.</p>	
New Fire Station – Feasibility Study	\$25,000
<p>The Board requested that a study be completed prior to expending significant funds on the construction of a multimillion dollar fire station. This study is expected to determine the needs and timing of such a facility for the township.</p>	

<b>Replacement of Meeting Room Projector</b>	<b>\$4,000</b>
<p><i>Please note: The cost of the projector is included in the IT department. The narrative is provided for your information as an Administration project</i></p> <p>The meeting room projector is over ten years old and has reached the end of its useful life.</p>	
<b>2019</b>	
<b>Acquisition/Lease of Brush and Leaf Composting Property</b>	<b>\$80,000</b>
<p><i>Please note: The cost of the composting property is included in the Buildings department. The narrative is provided for your information as an Administration project</i></p> <p>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.</p>	
<b>New Fire Station - Land Acquisition</b>	<b>\$80,000</b>
<p><i>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.</i></p> <p>This item has been carried forward from 2017. The Centre Region Fire Director has requested that the Township be prepared to acquire approximately two acres in western Ferguson Township in close proximity to Pine Grove Mills that would allow Alpha Fire Company to better respond to residents. A potential location has been identified on the 2017 Official Map, but no discussion on acquisition has taken place.</p>	
<b>Website Redesign</b>	<b>\$12,000</b>
<p><i>Please note: The cost of the website redesign is included in the IT department. The narrative is provided for your information as an Administration project</i></p> <p>The Township completely redesigned its website in 2013; however, problems with the selected vendor have made accessing support difficult. Features and enhancements that were promised as part of the redesign had not been delivered, and the overall experience has been poor. Staff is recommending a redesign in this budget year to transition to a hosting platform that can better accommodate our needs and provide adequate support. Annual hosting fees are \$2,500 and included in the operating budget.</p>	
<b>2020</b>	
No items have been requested for this budget year.	
<b>2021</b>	
<b>New Fire Station</b>	<b>\$2,500,000</b>
<p><i>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.</i></p>	

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.

## 2022

### Administration Vehicle

**\$28,500**

Historically, the Administration vehicle had been on a three-year replacement schedule and the outgoing vehicle had been transferred to the fleet. Given the relatively good condition and low mileage of the current fleet vehicles, it is recommended that this replacement be moved to a five-year cycle.

### Strategic Plan Update

**\$5,000**

The Board of Supervisors last adopted its Strategic Plan in 2017. In 2022, this iteration of the plan will be five years old and it may be prudent to plan for an update. This item is to cover the cost of consulting services and other ancillary expenses associated with the drafting and development of the plan.

## FINANCE DEPARTMENT

The Finance Department includes the township and school real estate tax collection. The Finance Department requests total **\$35 Thousand or 0.3%** of the total **Capital Reserve Fund Requests** for this capital plan.

The finance department provides billing and cash receipts for both the township and school, payment of vendors and employee payroll, cash management and investments as part of the daily activities. In addition, the finance department works with staff to prepare the five year capital improvement plan and the annual budget.

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.

Given that the township operations are heavily dependent on personnel and related costs, it is important to give consideration to the cost of turnover. Some estimates put the cost of hiring and training new employees, depending on the skill level, of anywhere from 20% to 100% of the cost of the employees annual salary.

### 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.

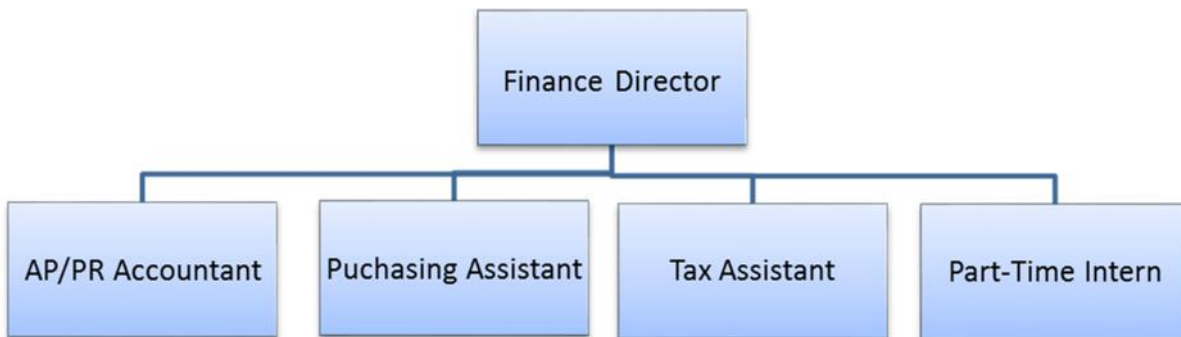
#### **Goal 4.0 Service Delivery**

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.

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 economical and effective.

### FINANCE ITEMS

Our accounting system is a modular ERP (Enterprise Resource Planning) system. We can pick and choose what modules make the most sense for us and it is scalable. This allows the system to grow along with our needs. There are two modules that the township doesn't currently use that could be beneficial. Work flow and Inventory.

The accounting work flow is comprised of electronic requisition/purchasing/accounts payable processing. 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.

The township is currently using a server to house the springbrook software. This limits the ability to maintain current versions of the software due to cost of the upgrades. Springbrook offers a cloud version of the software that is maintained to the current version. There is a cost for this, however it would be offset at least partially by not having to maintain a server in-house. A ballpark estimate is included in the plan until a more relevant cost is obtained.

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. Eventually, inventory costs will become so large that it will be material to the township finances. Currently, there is no tracking of inventory items. One example that could have a material affect on the township reporting is the salt inventory. The salt shed holds around 1,000 tons of salt. At \$75 per ton, it is possible to have \$75,000 worth of assets in the salt shed at any one time. An inventory system would be able to account for this. Other items include small items that do not meet the fixed assets threshold in cost. Small tools, automotive parts and supplies, chemicals etc. Finance would work with the public works department to implement such as system.

FERGUSON TOWNSHIP		
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
FINANCE		
30.400.402.750		
Description	Year	Amount
AP/PO workflow Springbrook	2018	7,500
Upgrade Springbrook to cloud version	2018	15,000
Inventory Module Springbrook	2019	12,500
<b>Total</b>		<b>35,000</b>
Subtotals by Year		
		EXPENDITURES
	2018	22,500
	2019	12,500
	2020	0
	2021	0
	2021	0
	<b>Total</b>	<b>35,000</b>

## DEBT SERVICE



Proposed and current debt service costs total **\$4.27 Million (not including interfund transfers) or 4.0% Proposals 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 considerations include 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 the public works facility, park projects and other capital projects.

One financial consideration that is recommended is to limit debt spending. It is important to understand that debt is spending beyond the current ability to pay. It should be reserved for capital needs and used as an investment to reduce future operating costs. The ability to pay back the debt needs to be considered and management needs to be cognizant of the restrictions it places on townships ability to pay for other activities.

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. Currently, the regional pools and the regional parks have a long-term debt service requirements as listed in the table.

FERGUSON TOWNSHIP								
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS								
DEBT SERVICE PROJECTIONS								
TOWNSHIP DEBT	Payments Begin	Original Amount	Expires	2018	2019	2020	2021	2022
COG Pools Debt	2013	1,761,800	2028	130,000	130,000	130,000	130,000	130,000
COG Parks Debt	2012	2,121,840	2031	110,000	111,000	113,000	116,000	119,000
Fueling Facility financing (\$300K, 10 yrs 3%)	2019	300,000	2028		65,100	65,100	65,100	65,100
Terraced Streetscape PA Infrastructure Loan (\$370K, 5 yr 2%)	2018	370,000	2022	78,000	78,000	78,000	78,000	78,000
Ferguson Township Maintenance Facility (\$2.4M, 20 yr, 3%)	2018	2,250,000	2037	155,000	155,000	155,000	155,000	155,000
Township Fire Station (\$2.5M, 20 yr, 3%)	2021	2,500,000	2040				168,000	168,000
Township Administration Bldg renovations (\$500K, 5yr, 3%)	2018	500,000	2022	109,000	109,000	109,000	109,000	109,000
Park Improvement Loan (Tudek Phase 3a), 300K, 5 yr 3%)	2018	300,000	2022	66,000	66,000	66,000	66,000	66,000
Park Improvement Loan (Cecil Irvin 200K, 5 yr 3%)	2019	200,000	2023		44,000	44,000	44,000	44,000
Park Improvement Loan (Suburban 200K, 5 yr 3%)	2020	200,000	2024			44,000	44,000	44,000
Park Improvement Loan (Haymarket 235K, 5 yr 3%)	2021	235,000	2025				51,000	51,000
<b>Total</b>				<b>648,000</b>	<b>758,100</b>	<b>804,100</b>	<b>1,026,100</b>	<b>1,029,100</b>
<b>PROCEEDS</b>								
2018		3,420,000						
2019		500,000						
2020		200,000						
2021		2,735,000						
2022		0						
<b>Total</b>		<b>6,855,000</b>						

## INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology department requests **\$136 Thousand or 1.2%** of the **Capital Reserve Fund Requests** 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. Five years is like an eternity in the technology field. What was common 5 years ago may be completely different today. Mobile apps 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? Most likely internet security will be a hot topic now and the future. How do we protect our data, finances, and computer systems from intrusion?



With new generations of firewalls and antivirus, anti-intrusion capabilities, it will be important to not only protect the network and computers, but mobile devices, (including phones, laptops and tablets) as well. The system is only as safe as the weakest link.

As the software the township uses increases in complexity, the cost also increases. This cost has made it cost prohibitive for both the providers and the customers. To deal with this, providers are moving to cloud versions and offering Software as a Service (SAS) rather than the software itself.

### 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

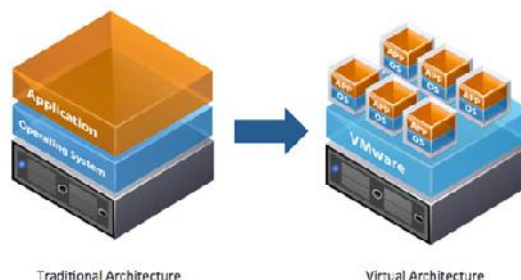
detection. Data backup, both onsite and offsite, protects the server data in case of fire or other disaster.

## 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 & SECURITY

The township contracted with Comcast in 2017 for high speed internet. This is a 3 year agreement ending in 2020. This required the township to invest in a firewall and related software to protect the system. The benefits of this system is a fourfold increase in speed at the same operating costs. In addition, there is another potential solution, KINBER.

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 installation costs are steep (approximately \$50K). KINBER may allow the township to extend internet service to businesses, making the local environment more conducive to future regional employment.



## TRAINING

One component of the changing technology is the constant need for training. 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. Microsoft Office, Laserfiche, Springbrook, ESRI, Tyler all require specialized training to be used effectively.

## CLOUD SOFTWARE

Technology is changing and cloud software is finding footing in industry. Microsoft Office is promoting the cloud version with the Office365 platform. The Centre Region COG Codes software, payroll and human resources, 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. 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. Online backup and restoration is another example of difficulty with the cloud. The volume of data during a full backup or restore could potentially require days to transfer. This is not currently a practical means of data restoration.



## DOCUMENT MANAGEMENT

The township has installed the Laserfiche document management solution. . One of the major benefits of such a system is universal access. It doesn't require staff to deliver

documents physically to other staff's offices and documents are not lost in transit.

Storage space is considerably reduced and retrieval time is reduced to seconds rather than tens of minutes. Saving time on such activities is key to overall cost savings for the township. There is practically no limit on storage space for documents given the current storage capacities of hard drives.

This system provides for electronic workflow, a systematic procedure for processing documents. Given the time limits on processing certain documents, electronic transmission is far more efficient than paper. The applications are endless. Any paper process can be converted to an electronic one. The authorizations are done electronically via email and can be customized to fit the best practices.

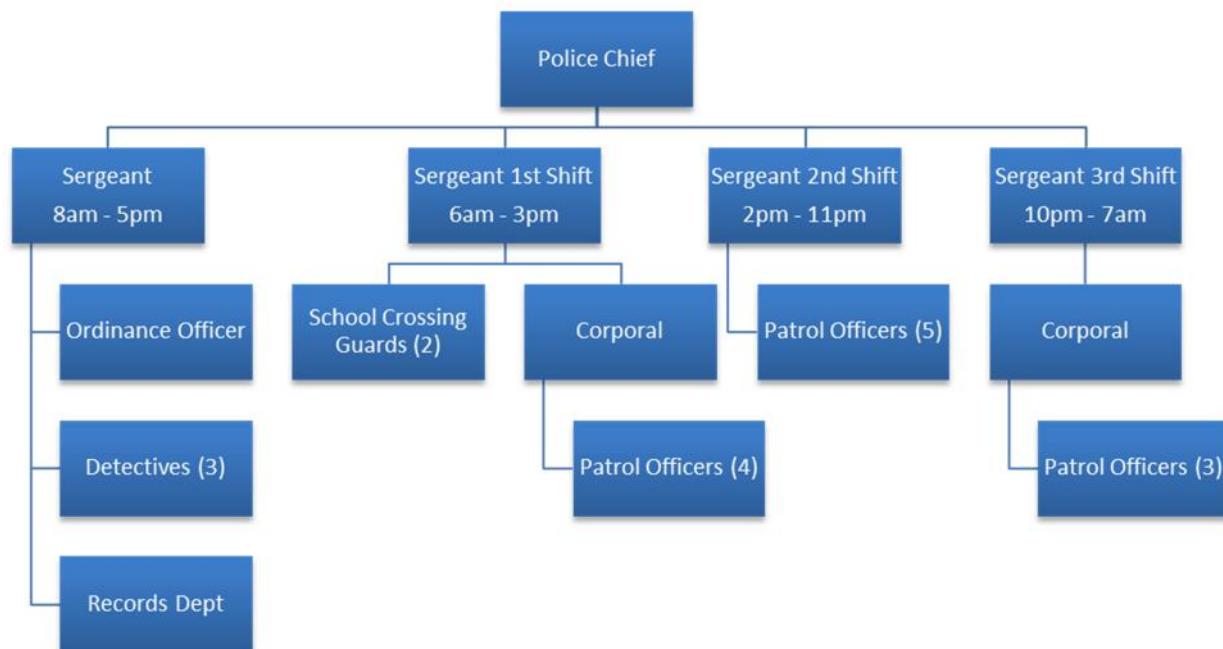
FERGUSON TOWNSHIP		
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
INFORMATION TECHNOLOGY		
30.400.407.750		
Description	Year	Amount
Network GB switch replacement of 10/100MB switch	2018	5,000
Replace main meeting room projector	2018	4,000
Network GB switch for new PW building	2018	5,000
Replacement server including database software and virtualization	2019	15,000
website redesign	2019	12,000
Offsite backup server	2020	15,000
KINBER connection	2020	50,000
Phone system upgrade/replacement	2022	30,000
Total		136,000
EXPENDITURES		
Subtotals by Year	2018	14,000
	2019	27,000
	2020	65,000
	2021	0
	2022	30,000
	Total	136,000

## POLICE DEPARTMENT

The Police Department is proposing to spend **\$798 Thousand or 7.1%** of the **Capital Reserve Fund Requests** 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, which is jointly owned but maintained by FT, 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	FT-20	FT-21	FT-5 EVOC
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	2000 MCV	CRV 1995 Ford	2011 Chev Caprice
Twp ID	100046	100259	100045	100043	101004	100048	100195	100262	101001	100044	100261	100260	100254	100123		100252	100255
In Service	May-13	May-14	May-13	Oct-12	Nov-16	Oct-12	Jun-09	Jul-15	May-16	May-13	Apr-15	Mar-14	Aug-12	Mar-10	Jul-05	Jun-08	11/16
Assignment	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Detective	Patrol	All	Chief	Patrol	Detective	Spec	Spec	Patrol
CNG	Y (Jan 2014)		Y (Jan 2014)		Y			N	N	Y (May 2013)	N		N				
Radio	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL5000	APX4500	XTL2500	XTL5000	APX4500	XTL2500	XTL2500	XTL2500	Multiple		XTL2500
In Service	2013	2013	2013	2013	2013	2013	2009	2015	2013	2009	2015	2015	2013	2013			2013
MCT Model /	GETAC	GETAC	GETAC	GETAC	GETAC	GETAC		GETAC		GETAC	GETAC						
In service	Tablet (2017)	Tablet (2017)	Tablet (2017)	Tablet (2017)	Tablet (2016)	Tablet (2017)	No	Tablet (2015)	None	Tablet (2017)	Tablet (2015)	None	M-6 (2010)	None		None	None
VASCAR/VSPEC	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	VSPEC 2009	VASCAR Plus IHC 2015	N/A	VASCAR Plus IHC 2015	VASCAR Plus IHC (2015)	N/A	N/A			N/A	
Replacement Date	2019	2020	2018	2019	2022	2019	2020	2021	2022	2020	2022	2021	2017	2018	N/A	N/A	2016
Color	Bl/Silver	Bl/Silver	Bl/Silver	Silver	Silver	Silver	Flk Blue	Bl/Silver	Blk	Bl/Silver	Black	Black	Silver	Black	White		Silver
Registration Mileage May 2017	MG4783G	MG7709G	MG4785G	MG3039G	MG4280J	MG3038G	ED00010	MG6229H	JNV4824	MG4784G	JLE9032	JRK1229	MG6670F	HJ09095	95356MG	MG4227B	MG7642F
	87,834	71,838	102,690	85,101	7,439	85,081	77,371	25,995	6,612	76,977	15,350	16,888	100,288	51,563	5,657	187,887	129,686

## Police Department Capital Requests

The total proposed Police Department capital items for the 2018 to 2022 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 year or more cycle of 1 to 3 vehicles per year, depending on condition of the vehicle. Most new patrol vehicles have been specified as Ford Interceptors.

## Police Vehicles & Accessories

FERGUSON TOWNSHIP								
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS								
POLICE VEHICLES								
30,400,410.750								
Description	Current Mileage	Age @ Replacement	2018	2019	2020	2021	2022	Total
Replace 2013 Tahoe (FT3) (including equipment)	102,690	5	39,250					39,250
Replace 2008 Impala (FT17) (including equipment)	51,563	10	32,300					32,300
Replace 2013 Tahoe (FT1) (including equipment)	87,834	6		42,200				42,200
Replace 2012 Caprice (FT4) (including equipment)	85,101	7		42,200				42,200
Replace 2012 Caprice (FT6) (including equipment)	85,081	7		42,200				42,200
Replace 2014 Tahoe (FT2) (including equipment)	71,838	6			46,900			46,900
Replace 2009 Crown Vic (FT7) (including equipment)	77,371	11			46,900			46,900
Replace 2013 Tahoe (FT11) (including equipment)	76,977	7			46,900			46,900
Replace 2015 Tahoe (FT8) (including equipment)	25,995	6				50,425		50,425
Replace 2014 Impala (FT13) (including equipment)	16,888	7				45,425		45,425
Replace 2016 Tahoe (FT5) (including equipment)	7,439	6					54,800	54,800
Replace 2016 Equinox (FT10) (including equipment)	6,612	6					49,800	49,800
Replace 2014 Caprice (FT12)(including equipment)	15,350	8					54,800	54,800
<b>Total</b>			<b>71,550</b>	<b>126,600</b>	<b>140,700</b>	<b>95,850</b>	<b>159,400</b>	<b>594,100</b>

## 2018

### Police Vehicles & Equipment

**\$71,551**

Two vehicles will be due for replacement. Utility vehicles are specified. All makes/models will be reviewed for best value to need at the time of purchase.

Replace 2013 Chevrolet Tahoe (FT-3)	29,250
Equipment and installation	10,000
<b>Subtotal</b>	<b>39,250</b>
Replace 2008 Chevrolet Impala (FT-17)	26,300
Equipment and installation	6,000
<b>Subtotal</b>	<b>32,300</b>
<b>Total</b>	<b>71,550</b>

## 2019

### Police Vehicles & Equipment

**\$126,600**

Three vehicles will be due for replacement.

Replace 2013 Chevy Tahoe (FT-1)	32,200
Equipment and installation	11,000
<b>Subtotal</b>	<b>42,200</b>
Replace 2012 Chevy Caprice (FT-4)	32,200
Equipment and installation	11,000
<b>Subtotal</b>	<b>42,200</b>
Replace 2012 Chevy Caprice (FT-6)	32,200
Equipment and installation	11,000
<b>Subtotal</b>	<b>42,200</b>
<b>Total</b>	<b>126,600</b>

## 2020

### Police Vehicles & Equipment

**\$140,700**

Three patrol vehicles are due for replacement.

Replace 2014 Chevrolet Tahoe (FT-2)	35,400
Equipment and installation	11,500
<b>Subtotal</b>	<b>46,900</b>
Replace 2009 Crown Victoria (FT-7)	35,400
Equipment and installation	11,500
<b>Subtotal</b>	<b>46,900</b>
Replace 2013 Chev Tahoe (FT-11)	35,400
Equipment and installation	11,500
<b>Subtotal</b>	<b>46,900</b>
<b>Total</b>	<b>140,700</b>

## 2021

### Police Vehicles & Equipment

**\$95,850**

Two vehicles will be due for replacement.

Replace 2015 Chevrolet Tahoe (FT-8)	38,925
Equipment and installation	11,500

<b>Subtotal</b>	<b>50,425</b>
Replace 2014 Chevy Impala (FT-13)	38,925
Equipment and Installation	6,500
<b>Subtotal</b>	<b>45,425</b>
<b>Total</b>	<b>95,850</b>

## 2022

### Police Vehicles & Equipment

**\$159,400**

Three vehicles will be due for replacement.

Replace 2016 Chevrolet Tahoe (FT-5)	42,800
Equipment and installation	12,000
<b>Subtotal</b>	<b>54,800</b>
Replace 2016 Chevy Equinox (FT-10)	42,800
Equipment and installation	7,000
<b>Subtotal</b>	<b>49,800</b>
Replace 2014 Chevy Caprice (FT-12) (Unmarked Traffic)	42,800
Equipment and installation	12,000
<b>Subtotal</b>	<b>54,800</b>
<b>Total</b>	<b>159,400</b>

### Police Equipment

<b>FERGUSON TOWNSHIP</b> <b>2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS</b> <b>POLICE SOFTWARE &amp; EQUIPMENT</b>						
30.400.410.750						
Description	2018	2019	2020	2021	2021	Total
Records Management/Mobile Data	67,550					67,550
Drone (shared with Patton Township)		4,500				4,500
Mobile device forensic software	7,700					7,700
						0
<b>Total</b>	<b>75,250</b>	<b>4,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,750</b>

## 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				
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS				
POLICE CAR EQUIPMENT SINKING FUND				
30.400.410.760				
Description	Year	Additions	Deductions	Balance
Annual Sinking Fund Contribution	2017	30,000		40,360
Annual Sinking Fund Contribution	2018	95,000		135,360
In-car Camera Systems	2018		60,000	75,360
Body worn Camera System	2018		34,000	41,360
Consultant for camera systems	2018		30,000	11,360
Annual Sinking Fund Contribution	2019	10,000		21,360
Annual Sinking Fund Contribution	2020	10,000		31,360
Annual Sinking Fund Contribution	2021	10,000		41,360
Annual Sinking Fund Contribution	2022	10,000		51,360
				51,360
				51,360
<b>Total</b>		<b>165,000</b>	<b>124,000</b>	
Subtotals by Year		EXPENDITURES		
		2018	124,000	
		2019	0	
		2020	0	
		2021	0	
		2022	0	

<b>2018</b>	
<b>Records Management/Mobile Data System</b>	<b>\$67,550</b>
The budget for the purchase of our share of the next generation, regionally shared mobile data/records management system was \$139,444. This included products, installation, data conversion, go-live assistance and project management. It is anticipated that at least \$71,899 will be spent by the end of 2017, leaving \$67,545 remaining in 2018.	
<b>In-car Cameras (sinking fund item)</b>	<b>\$60,000</b>
This purchase would add in-car audio/video cameras to the patrol fleet. (9 @ \$6,000 each plus one 10 TB server @ \$4,000 plus installation and training \$2,000.)	
<b>Body Worn Cameras (sinking fund item)</b>	<b>\$34,000</b>
This purchase would add body worn cameras to officers' equipment. Ideally, these would be part of the same system as the in-car cameras and upload to the same storage and management system. The amount would be reduced by any available grant funding. (18 @ \$100 each plus \$16,000 licensing costs and data storage.)	
<b>IT Consultant Services (as part of In-car &amp; body camera projects) (sinking fund item)</b>	<b>\$30,000</b>
1 full time or 2-part time information technology consultant(s) are anticipated to support the selection, purchase, installation, interfacing, security, training, and storage, redaction and retrieval processes of the above camera systems.	
<b>Mobile Device Forensic Analysis &amp; Mapping Software</b>	<b>\$7,700</b>
This purchase is for cell phone & other mobile device information extraction, analysis and mapping software. Our license for the most comprehensive cell phone content analysis software is reaching end of life and will need renewed & upgraded.	
<b>2019</b>	
<b>Drone Shared with Patton Township</b>	<b>\$4,500</b>
This is a re budget from 2017 in the event that the item & training are not completed within the 2017 budget year. 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.	
<b>2020 - 2022</b>	
No items are yet budgeted for these years.	

## PLANNING AND ZONING DEPARTMENT

The total proposed capital costs for the Planning and Zoning Department totals **\$50 Thousand or 0.4%** of the **Capital Reserve Fund Requests** for the five years.

The Department of Planning & Zoning do not have a specific project at this time for the CIP, however, in discussion with the Township Manager, we would like to suggest adding a staff member consistent with the 2016 Strategic Plan. To follow the Board of Supervisors lead in implementing the Ferguson Township Strategic Plan through the CIP Process, under the Goal of Economic Development, establish a Township Economic Advisory Group and consider the employment of an Economic Development Director (Coordinator). We would request projecting the position out to 2021, and suggest a salary at approximately \$70,000. A job description will need to be developed and the structure of a potential citizen based advisory group or commission will need to be developed prior to hire.

### Organizational Chart



FERGUSON TOWNSHIP						
2018 – 2022 CIP STAFFING						
PLANNING STAFFING						
Direct Costs Estimate	2018	2019	2020	2021	2022	Total
Salary				70,000	70,000	140,000
Health/Eye/Dental				24,000	24,000	48,000
Life/Disability Insurance				600	600	1,200
Pension				7,000	7,000	14,000
Employer Taxes				5,475	5,475	10,950
Workers Comp				3,458	3,458	6,916
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,533</b>	<b>110,533</b>	<b>221,066</b>

## 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.

## 2017 Accomplishments

In June 2016, the Planning & Zoning Director recommended Environmental Planning & Design of Pittsburgh, PA to complete the revisions to the Zoning and Subdivision & Land Development Ordinances with the assistance of both staff and steering committee. To date, staff and consultant have not only worked with the Steering Committee, but also the Ferguson Township farming community on necessary adjustments to the rural district regulations. In June 2017, staff received the first working draft of the revised Zoning Ordinance, as staff and EPD will work with the Steering Committee on the proposed revisions and eventually present drafts to the Township Planning Commission and Board of Supervisors.

Planning and Zoning staff worked on two noteworthy in-house updates, namely Chapter 19 – Signs and Billboards and the 2009 Official Map. The Sign Ordinance has been substantially modified to comply with the United States Supreme Court decision in *Reed v. Town of Gilbert* requiring content neutrality in all municipal sign regulations. Further modifications have been added to provide for new types of signage, improve the ability for residents and businesses to interpret and apply the regulations, and make the ordinance more “business-friendly.” Additionally, the Official Map & Ordinance Update completed a year-long process of developing revisions to shared use paths, agricultural easements, public lands and parks, and a proposed fire station location.

Also, in late 2017 into 2018, Environmental Planning & Design will prepare to assist staff along with a neighborhood focused steering committee to complete a comprehensive update to the Terraced Streetscape District. The update will accomplish coordination not only with neighborhood stakeholders, but also Penn State University interests and synchronization with Borough ordinance efforts in the West End. The update will include review of existing ordinance provisions, deliberation of options and refinements, along with enhancement of dimensional and general design standards.

## Strategic Plan Alignment

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

### **Economic Development Coordinator**

#### 2) Economic Development

- a. Establish an economic development advisory group (with economic development expertise).
- b. Consider the employment of an economic development director (full-time, part-time, or a contracted service). This individual or contractor would be responsible to assist and support existing businesses to help them prosper and expand in Ferguson Township. He/she would be the Township's liaison with the business development community. He/she would develop an inventory of vacant commercial and industrial sites and would make that information available to interested parties. He/she would identify and pursue programs and grants to support economic development in Ferguson and would have responsibility for managing the Community Development Block Grant Program. (Board to initiate, staff to implement)

#### 8) Promotion of Municipal Identity

- a. Develop our Sense of Place by developing a vibrant Town Center, preserving our agricultural heritage, and promoting the features that make the Township unique. (Staff)

### **Consultant – Rewrite of Land Use Ordinances (rebudgeted from 2016)**

#### 3) Growth Management

- a. Identify and complete (develop) plans for specific small areas. (Board, Staff, Planning Commission)
- b. Develop a future land use plan (Comprehensive Plan). (Staff, Planning Commission, Board)
- c. Develop a Township housing plan to provide for low and moderately priced housing in the Township (workforce housing). (Staff, Regional input, possible ad hoc advisory group)

#### 4) Environmental Stewardship

- b. Make certain that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board)

## **Consultant - Rewrite Terraced Streetscape District (2017)**

### **3) Growth Management**

- a. Identify and complete (develop) plans for specific small areas. (Board, Staff, Planning Commission)
- b. Develop a future land use plan (Comprehensive Plan). (Staff, Planning Commission, Board)
- c. Develop a Township housing plan to provide for low and moderately priced housing in the Township (workforce housing). (Staff, Regional input, possible ad hoc advisory group)

### **4) Environmental Stewardship**

- b. Make certain that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board)

## **Land Use Master Plan (2020)**

### **3) Growth Management**

- a. Identify and complete (develop) plans for specific small areas. (Board, Staff, Planning Commission)
- b. Develop a future land use plan (Comprehensive Plan). (Staff, Planning Commission, Board)
- c. Develop a Township housing plan to provide for low and moderately priced housing in the Township (workforce housing). (Staff, Regional input, possible ad hoc advisory group)

### **4) Environmental Stewardship**

- b. Make certain that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board)

### **9) Partnerships and Regional Thinking**

- b. Work towards regional cooperation on issues that affect the entire Centre Region

## Planning & Zoning Department Requests

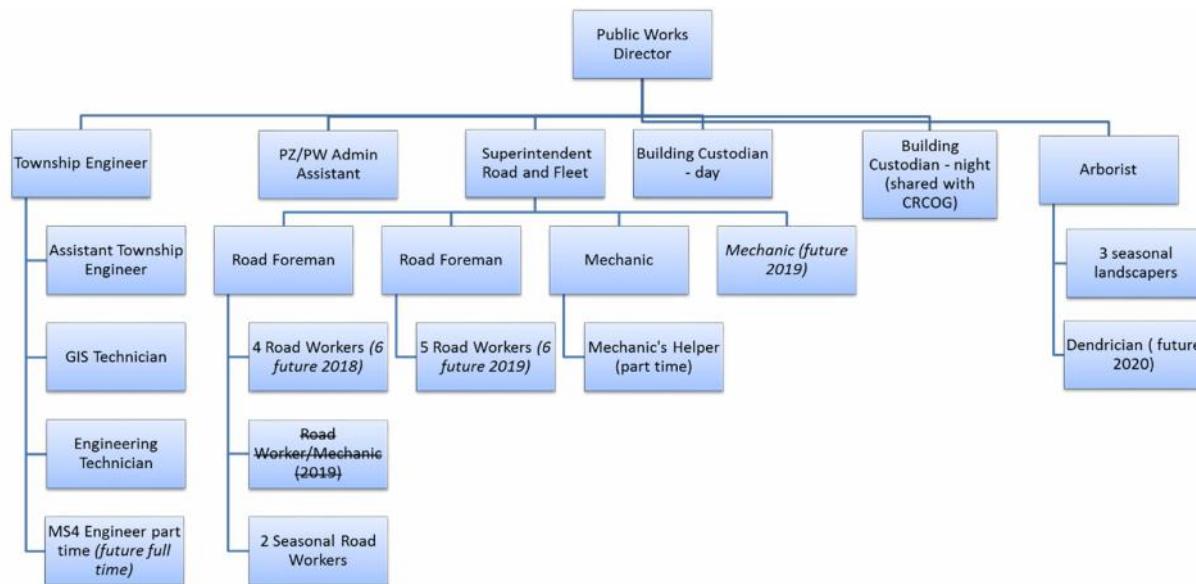
FERGUSON TOWNSHIP		
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
PLANNING		
30.400.414.750		
Description	Year	Amount
Land Use Master Plan	2020	50,000
<b>Total</b>		<b>50,000</b>
Subtotals by Year	<b>EXPENDITURES</b>	
	2018	0
	2019	0
	2020	50,000
	2021	0
	2022	0
	<b>Total</b>	<b>50,000</b>

2020	
<b>Land Use Master Plan</b>	<b>\$50,000</b>
<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 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.</p>	

# 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 and proposed staffing.



FERGUSON TOWNSHIP						
2018 – 2022 CIP STAFFING						
PUBLIC WORKS STAFFING						
Staffing	2 road workers promote mech	1 road worker	1 dendriton			
Direct Costs Estimate	2018	2019	2020	2021	2022	Total
Salary	85,000	125,000	165,000	165,000	165,000	705,000
Health/Eye/Dental	48,000	72,000	96,000	96,000	96,000	408,000
Life/Disability Insurance	1,200	1,800	2,400	2,400	2,400	10,200
Pension	8,500	12,500	16,500	16,500	16,500	70,500
Employer Taxes	6,623	9,683	12,743	12,743	12,743	54,535
Workers Comp	4,199	6,175	8,151	8,151	8,151	34,827
<b>Total</b>	<b>153,522</b>	<b>227,158</b>	<b>300,794</b>	<b>300,794</b>	<b>300,794</b>	<b>1,283,062</b>
	2	3	4	4	4	
	2 ROAD WORKERS	1 ROAD WORKER	1 dendriton			
	Upgrade mech					

## BUILDINGS AND GROUNDS SECTION

The total proposed capital costs for the Buildings & Grounds Section totals **\$6.4 Million or 60.1%** of the **Capital Reserve Fund Requests** 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 was set aside for the architectural and engineering fees to design a new LEED Gold Public Works building.. Some of these design expenses are expected to carry over to 2018.

In 2018, the CIP includes the construction of this new building, expected to be approximately 9,000 square feet 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, LEED requirements, location and construction type. The budget includes \$250/SF for a new 60' x 150' building constructed of steel frames on concrete footers, metal trusses, concrete slab on grade, painted steel roof, architectural block, brick and metal 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. Slight remodeling of Public Works Building 1 could allow the Police Department to make better use of this existing building for vehicle maintenance and equipment storage. In recent years, the Township has hired additional road workers and an arborist to better serve the needs of the growing Township. In addition, the acquisition of one man leaf collectors, brush grappler truck, and other equipment requires maintenance and storage. Currently, gross truck washing occurs outside on a stone pit and detailed washing occurs inside buildings with narrow slotted 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. As noted above, the building will be designed and operated to meet LEED requirements (Gold) and consideration will be given to roof top solar arrays. The site plan will also depict a new fuel island with canopy. The CIP does include a dual electric vehicle charging station to accommodate future Township owned electric vehicles. The plan will show any required additional parking and any upgrades to the stormwater management plan. This initiative is consistent with goal numbers 4) Environmental Stewardship, 5) Best Management Practices, 7) Promotion of Clean Renewable Energy of the Strategic Plan.

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Also in 2018, the Public Works Department suggests funding the design and installation of a ground mounted solar array at 3147 Research Drive to offset electric costs consistent with goal 7 of the Strategic Plan - Promotion of Clean Renewable Energy

The below map of the Township property at 3147 Research Drive shows existing buildings and and one proposed location for the new public works facility. The architect and site design engineer will evaluate alternate locations on site for consideration.



The Public Works Department requests the following buildings and grounds items for this planning period.

FERGUSON TOWNSHIP					
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS					
BUILDINGS & GROUNDS					
30,400,409,750					
Description	Year	Expense	Grants	Loans	Cash
Feasibility study for new fire station	2018	25,000			25,000
Dual electric vehicle charging station	2018	5,250			5,250
Design and install solar panels at township building	2018	250,000			250,000
Site work, utilities, parking for new PW garage	2018	125,000			125,000
New PW maintenance facility	2018	2,250,000		2,250,000	0
Renovate PW building 1	2018	50,000			50,000
New fuel pumps, island, canopy, tanks	2018	300,000		300,000	0
100K generator upgrade	2018	60,000			60,000
Fitness Equipment	2018	2,000			2,000
Renovate administrative space	2018	500,000		500,000	0
Land purchase for new fire station	2019	80,000			80,000
Land Lease/Purchase for Brush/Leaf Composting 10%	2018	8,000			8,000
Land Lease/Purchase for Brush/Leaf Composting 90%	2019	72,000			72,000
Design and install solar panels PW building 3	2019	75,000			75,000
Fitness Equipment	2019	2,000			2,000
Design and install solar panels PW building 4	2020	75,000			75,000
Fitness Equipment	2020	2,000			2,000
New Fire Station	2021	2,500,000		2,500,000	0
Fitness Equipment	2021	2,000			2,000
Fitness Equipment	2022	2,000			2,000
<b>Total</b>		<b>6,385,250</b>	<b>0</b>	<b>5,550,000</b>	<b>835,250</b>
<b>EXPENDITURES</b>					
Subtotals by Year	2018	3,575,250	0	3,050,000	525,250
	2019	229,000	0	0	229,000
	2020	77,000	0	0	77,000
	2021	2,502,000	0	2,500,000	2,000
	2022	2,000	0	0	2,000
<b>Total</b>		<b>6,385,250</b>	<b>0</b>	<b>5,550,000</b>	<b>835,250</b>

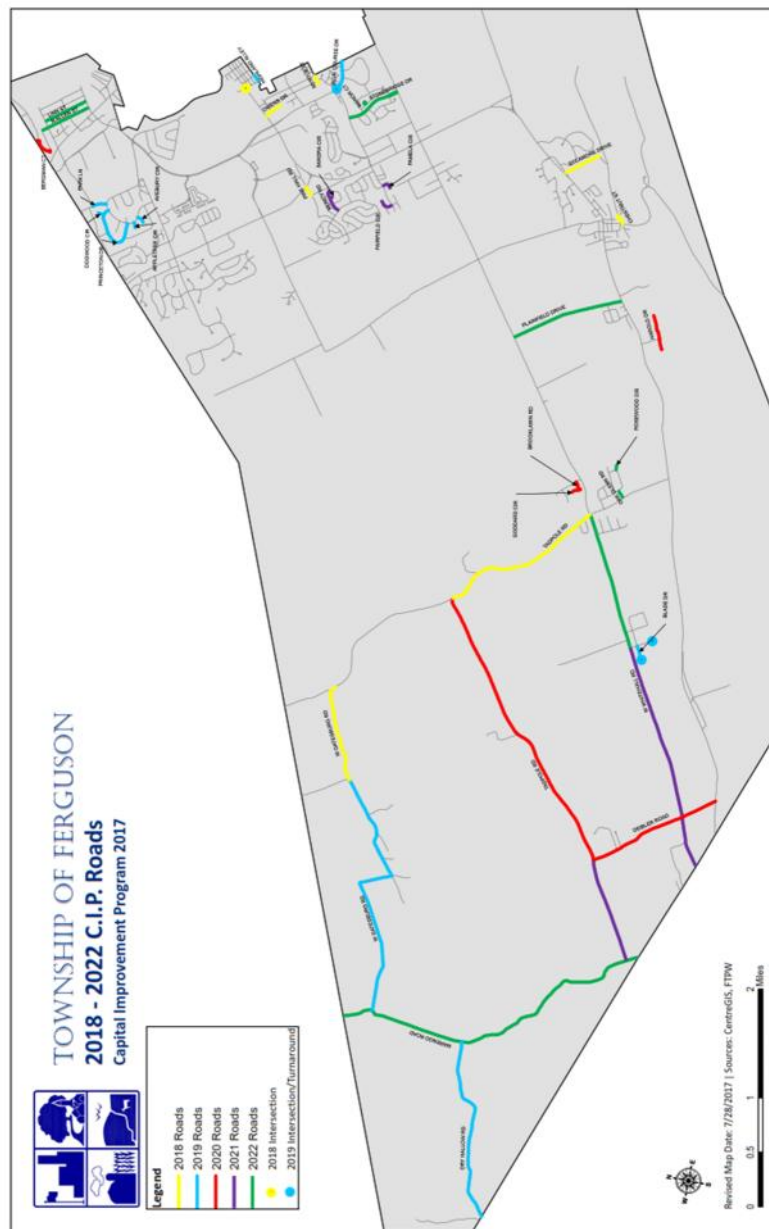
The Township established a Buildings & Grounds sinking fund for replacement of major equipment. The proposed sinking fund activity is included in the following chart.

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				
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS				
BUILDING EQUIPMENT SINKING FUND				
30.400.409.760				
Description	Year	Additions	Deductions	Balance
Beginning Balance	2017			226,800
Annual Sinking Fund Contribution	2018	47,480		274,280
Paint exterior stucco Administration Building	2018	included in bldg renovation		274,280
Upgrade exterior lighting	2018	included in bldg renovation		274,280
Annual Sinking Fund Contribution	2019	49,850		324,130
Camera system upgrades	2019		5,500	318,630
Rooftop HVAC police	2019	included in bldg renovation		318,630
Water heater & softener	2019		12,130	306,500
Annual Sinking Fund Contribution	2020	52,345		358,845
Replace Computer room halon fire suppression	2020		8,100	350,745
Annual Sinking Fund Contribution	2021	54,960		405,705
Annual Sinking Fund Contribution	2022	57,710		463,415
Replace steel doors (10)	2021		24,310	439,105
Replace fire protection alarm panel	2022		12,760	426,345
<b>Total</b>		<b>262,345</b>	<b>62,800</b>	
Subtotals by Year		<b>EXPENDITURES</b>		
		2018	0	
		2019	17,630	
		2020	8,100	
		2021	24,310	
		2022	12,760	
		<b>Total</b>	<b>62,800</b>	

## ROAD PROJECTS

Road improvement projects make up the bulk of the capital expenditures for the Township. For the term of this CIP, road projects total **\$13.6 Million or 57.8%** of the **Capital Expenditures for All 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								
2018 – 2022 CIP CAPITAL PROJECTS DETAIL-CASH BASIS								
PUBLIC WORKS ROAD PROJECTS								
FUND	CAT	DESCRIPTION	2018	2019	2020	2021	2022	TOTAL
R=road, D=stormwater, B=bicycle, O=other								
LF	R	ADA Curb Ramp Replacements	86,000	92,000	98,000	105,000	112,000	493,000
TIF	R	ADA Handicap Ramps	19,000	28,000		18,000	79,000	144,000
TIF	R	Appletree Circle		34,000				34,000
TIF	R	Aveberry Circle		45,000				45,000
TIF	R	Bergman Court			92,000			92,000
TIF	B	Bikepath feasibility study Atherton and Blue Course	25,000					25,000
TIF	B	Bikepath signs Marjorie Mae park to Suburban Park	2,500					2,500
TIF	R	Bikepaths & Parking lot pavement repair, sealcoating line striping	included in Non Capital Items					0
TIF	R	Blade Drive		60,000				60,000
TIF	R	Blue Course Drive		105,000				105,000
TIF	R	Brooklawn Road			34,000			34,000
TIF	R	Corl Street/West College Signal	359,400					359,400
TIF	R	Deibler Road			307,000			307,000
TIF	R	Dogwood Circle		36,000				36,000
TIF	R	Dry Hollow Road		96,000				96,000
TIF	R	East Chestnut Street	31,000					31,000
TIF	R	Fairfield Circle				39,000		39,000
TIF	R	Goddard Circle			64,000			64,000
TIF	R	Harold Drive			83,000			83,000
TIF	R	Highland Alley		32,000				32,000
TIF	D	Reline CMP pipes various places	688,000	496,000	348,000	597,000	382,000	2,511,000
TIF	R	Linn Street					108,000	108,000
TIF	R	Manor Court					16,000	16,000
TIF	R	Marengo Road					231,000	231,000
LF	R	Microsurfacing	235,000	252,000	270,000	288,000	309,000	1,354,000
CR	D	MS4 Cheasapeake Bay Pollutant Reduction Project	214,000	229,000	245,000	262,000	281,000	1,231,000
TIF	R	Muncy Road				55,000		55,000
TIF	R	Myrtle Drive	22,000					22,000
TIF	R	New Traffic Light Blue Course & Bristol		401,000				401,000
TIF	R	North Allen Street					123,000	123,000
TIF	R	Oak Glenn Road					21,000	21,000
TIF	R	Old Gatesburg Road and Science Park Road left turn arrows	20,000					20,000
TIF	R	Owens Drive	43,000					43,000
TIF	R	Pamela Circle				31,000		31,000
CR	D	Park Hills Drainage	54,000	171,000	322,000	270,000		817,000
TIF	R	Park Lane		58,000				58,000
LF	O	Pavement Markings	included in Non Capital Items					0
TIF	R	Plainfield Road					275,000	275,000
TIF	R	Princeton Drive		183,000				183,000
TIF	D	Repair Stormwater inlets & replace tops	9,000	32,000		31,000	53,000	125,000
TIF	R	Replace concrete curbs	46,000	68,000		128,000		242,000
LF	R	Road Materials	included in Non Capital Items					0
LF	O	Road Salt	included in Non Capital Items					0
TIF	R	Rosewood Court					21,000	21,000
TIF	R	Sandra Circle				15,000		15,000
CR	R	Sidewalk on Teaberry Lane	44,000					44,000
TIF	R	Stonebridge Drive					123,000	123,000
TIF	R	Sycamore Drive	471,000					471,000
TIF	R	Tadpole Road	656,000		179,000	68,000		903,000
TIF	R	Timothy Lane		17,000				17,000
TIF	R	Traffic Signal Minor Capital Improvement		23,000	25,000	26,000	28,000	102,000
TIF	R	Transit Study Blue Course Drive & North Atherton	75,000					75,000
TIF	R	Traffic Signal Performance Metrics (ARLE)	639,900					639,900
TIF	R	West Blade Road Turnaround	11,000	17,000				28,000
TIF	R	West Gatesburg Road	385,000	152,000				537,000
TIF	R	West Whitehall Road				427,000	286,000	713,000
								0
Total			4,135,800	2,627,000	2,067,000	2,360,000	2,448,000	13,637,800
EXPENDITURES BY FUND								
CR	D		268,000	400,000	567,000	532,000	281,000	2,048,000
CR	R		44,000	0	0	0	0	44,000
TIF	B		27,500	0	0	0	0	27,500
TIF	D		697,000	528,000	348,000	628,000	435,000	2,636,000
TIF	R		2,778,300	1,355,000	784,000	807,000	1,311,000	7,035,300
LF	R		321,000	344,000	368,000	393,000	421,000	1,847,000
LF	O		0	0	0	0	0	0
Total			4,135,800	2,627,000	2,067,000	2,360,000	2,448,000	13,637,800

## **Chesapeake Bay Pollution Reduction Plan (CBPRP)**

A condition of the Township's NPDES MS4 permit is the completion of a CBRP. As such, new pollution reduction requirements will be required and a specific plan developed showing how pollutant loads to the Chesapeake Bay will be reduced by specific projects. The plan must also show pollutant reduction to impaired waterways (Slab Cabin Run and Spruce Creek). The Pollutant Reduction Plan is being prepared on a regional basis with projects developed for each municipality. The CIP includes funding in each year to design, acquire right of way, and construct stream channel restoration projects as required by the above.

In 2017 the Township solicited requests and received proposals to conduct a stormwater fee feasibility study (SFFS). If implemented, a stormwater fee can be used to fund stormwater improvement projects, staff and comply with MS4 requirements, replace failing stormwater infrastructure, address flooding, stormwater basin maintenance, and acquire land for passive stormwater management.

*The CBPRP and SFFS are consistent with goals 1) Financial Stability, 4) Environmental Stewardship, 5) Best Management Practices for Operations, 6) Increase Participatory Government, and 9) Partnerships and Regional Thinking of the Strategic Plan.*

## **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 2017, the Public Works Department utilized Paver software to assess road conditions.

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, cold in place recycling with an asphalt overlay of a 26 foot wide residential street in 2018 is estimated to cost \$80/linear foot. Other

activities such as sign installation, mail box replacement or resetting, topsoil or shoulder backup, and seed and soil supplements could result in additional costs. Additional costs are included in the CIP for storm pipe, curb, or sidewalk ramps as needed. These additional costs are reflected either in the linear foot price for the roadway in the CIP or as separate line items. 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 plus roadway and curb restoration. Structural lining of an old corrugated 18 diameter pipe could cost \$100/linear foot.

### **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. \$3,745 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.

### **Traffic Signals:**

#### **Automated Red Light Enforcement (ARLE) Grant – Traffic Signal Optimization Project**

Through ARLE, the Township will receive \$498,000 to improve performance and communication at all 20 of our traffic signals. The new system will monitor real-time traffic in the Township and staff will be better equipped to fine-tune the signals to changing traffic demands.

#### **Green Light Go (GLG) Grant – West College Ave/Corl Street Pedestrian Accessibility Upgrade**

Through Green Light-Go, the Township will be awarded \$176,084 to upgrade the traffic signal at the intersection of West College Avenue and Corl Street. The upgrades include full pedestrian movements, which are currently limited. This project will tie into the Township's Streetscape Project constructed in 2017 which will help make pedestrian traffic safer.

#### **Green Light Go (GLG) Grant – Traffic signal vehicle detection upgrade**

The Township will be awarded \$80,000 to upgrade a number of traffic signals to digital radar vehicle detection replacing ground loops or video detection making the signal operations more reliable.

## 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 **\$2.39 Million or 21.4%** of the **Capital Reserve Fund Requests**.

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.

New to the CIP is a request by Public Works in 2018 to fund the design and installation of a pilot project to install solar panels to supply energy to run the traffic signal and overhead LED luminaires at the intersection of Research Drive and Whitehall Road. In 2017 the Township participated in the Penn State University Sustainable Communities Collaborative. A student group of the EEG 437 class conducted a preliminary solar assessment and staff began discussions with a design consultant regarding the feasibility and cost to power traffic signals with solar power. This initiative is consistent with certain goals of the Strategic Plan.

### New Equipment/Vehicles or Replacement Equipment/Vehicles under \$25,000

FERGUSON TOWNSHIP						
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
NEW EQUIPMENT PUBLIC WORKS						
30.400.430.750						
Description	2018	2019	2020	2021	2022	Total
Portable concrete mixer	2,630					2,630
Restistograph for tree health	5,120					5,120
Structural pallet rack for building number 4	3,000					3,000
Traffic signal solar pilot project	6,300					6,300
Model 1800 conveyor extension	2,970					2,970
Traffic signal LED replacements	5,510	5,790	6,070	6,380	6,700	30,450
Replace 2003 variable message sign	21,000	22,050				43,050
Pedestrian push button upgrades	5,510	5,790	6,070	6,380	6,700	30,450
Replace 2012 Kubota zero turn mower		9,590				9,590
New wing plow for loader for drifts	39,360					39,360
Fuel efficient vehicle for engineering	34,650					34,650
Trimble R1 GNSS receiver with RTX		3,460				3,460
UPS backup and signal cabinet modifications (College/Cort)				20,000	20,000	40,000
<b>Total</b>	<b>126,050</b>	<b>46,680</b>	<b>12,140</b>	<b>32,760</b>	<b>33,400</b>	<b>251,030</b>

## 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					
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS					
PUBLIC WORKS EQUIPMENT SINKING FUND					
30,400,430.760					
Description	Age	Year	Additions	Deductions	Balance
Beginning Balance 12/31/2017					461,000
Annual Sinking Fund Contribution		2018	320,700		781,700
Replace 1997 Chaussees asphalt patch trailer	21	2018		33,600	748,100
Replace 1995 Chevy pickup truck	23	2018		36,750	711,350
Refurbish 2008 one person leaf collector	10	2018		89,120	622,230
Replace 2003 single axle with a tandem axle	15	2018		221,830	400,400
Annual Sinking Fund Contribution		2019	336,700		737,100
Replace 2003 F350 sign truck	16	2019		93,700	643,400
Annual Sinking Fund Contribution		2020	353,500		996,900
Replace 2004 Vermeer brush chipper	15	2019		71,660	925,240
Replace 2001 F550 plow truck	18	2019		104,740	820,500
Replace 2009 Tymco street sweeper	10	2019		319,730	500,770
Annual Sinking Fund Contribution		2021	371,200		871,970
Replace 1997 Bomag roller	23	2020		55,570	816,400
Replace 1997 towmaster trailer	23	2020		10,420	805,980
Replace 2007 Caterpillar skid steer loader	13	2020		127,340	678,640
Annual Sinking Fund Contribution		2022	371,200		1,049,840
Replace 2006 International single axle	15	2021		230,950	818,890
Replace 2001 Caterpillar backhoe	20	2021		158,020	660,870
Replace 2002 Interstate trailer	19	2021		35,250	625,620
Replace 2004 bucket truck	18	2022		159,540	466,080
Replace 2007 plow truck	15	2022		242,500	223,580
Replace 2011 T-tag plow truck	11	2022		153,150	70,430
					70,430
<b>Total</b>			<b>1,753,300</b>	<b>2,143,870</b>	
Subtotals by Year					
			EXPENDITURES		
			2018	381,300	
			2019	589,830	
			2020	193,330	
			2021	424,220	
			2022	555,190	
			<b>Total</b>	<b>2,143,870</b>	

## PARKS AND RECREATION

The proposed five-year Capital Improvement Program Budget for Parks and Recreation (not including CRCOG) totals **\$1.32 million or 11.8%** of the **Capital Reserve Fund Requests**. The following projects are recommended to be included in the upcoming five years of the CIP.

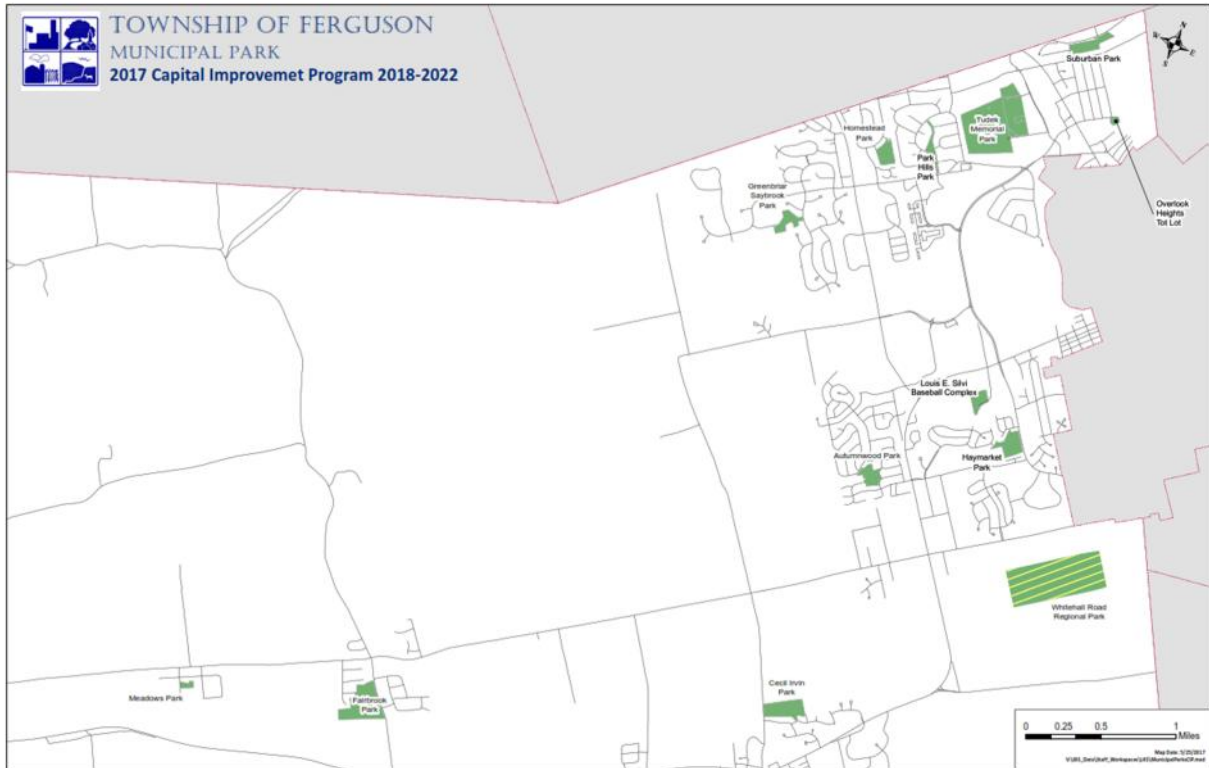
These projects represent the park improvements to meet the growing needs of the township's residents and are consistent with the Township's Recreation, Parks and Open Space Plan and each of the parks' master plans. The projects are proposed to be paid for through grant funds, parkland fee-in-lieu funds and general funds. It should be noted that the township is a partner in the Centre Region Parks and Recreation, Centre Region Parks and Recreation Authority, 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 are of total capital expenditures plus the additional financing costs for the pools and parks.

Expenditures for Parks and Recreation have increased significantly over the past 10 years. Much of this increase in costs is associated with the development of three regional parks and the redevelopment of two regional aquatic facilities. At the municipal level, park development in accordance with approved master plans is extremely costly and many times relies upon 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 2018-2022 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.



## 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		
2018 – 2022 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
PARKS & RECREATION		
30.400.452.750		
Description	Year	Amount
Suburban Park Master Plan update	2018	35,000
Teener League field upgrades (carryover from 2017)	2018	104,000
Tudek Park Barn Roof/Barn Doors Replacement	2018	38,000
Tudek Park Phase 3a	2018	266,000
Drinking Fountain Replacements	2018	10,000
Playground Safety & Updates	2018	36,900
Playground Safety & Updates	2019	37,500
Cecil Irvin Park (gross)	2019	200,000
Fairbrook Park Master Plan Update	2019	22,500
Blue Course Drive Passive Recreation	2020	50,000
Suburban Park Improvements	2020	200,000
Tudek Farmhouse Roof Replacement	2020	7,000
Park Amenities	2020	14,000
Homestead Park Play Equipment	2021	65,000
Havmarket Park Restroom Facilities	2021	235,000
<b>Total</b>		<b>1,320,900</b>
Subtotals by Year	<b>EXPENDITURES</b>	
	2018	489,900
	2019	260,000
	2020	271,000
	2021	300,000
	2022	0
<b>Total</b>		<b>1,320,900</b>

2018	
<b>Suburban Park Master Plan Update</b>	<b>\$35,000</b>
<p>This item has been carried forward from 2017. The relocation of sewer lines by the University Area Joint Authority has initiated a conversation about potential enhancements to the park that could result in nitrogen and phosphorus credits to meet state pollutant reduction requirements. There is also a floodplain in the park that was not considered during the original master plan process. These considerations would necessitate a revised master plan prior to further development of the park.</p>	
<b>Tudek Barn Roof Replacement/Replace Barn Doors</b>	<b>\$38,000</b>
<p>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</p>	

Township will information on the need and timing of replacing the roof. While this is occurring, the barn doors should also be replaced.

<b>Tudek Park Phase 3a</b>	<b>\$266,000</b>
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Completion of Tudek Phase 3a includes the construction of two basketball courts, complete sidewalk connections, paving of the remainder of the parking lot, and the installation of landscaping. Phase 3a is located in the area just south of Herman Drive.

<b>Drinking Fountain Replacements</b>	<b>\$10,000</b>
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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.

<b>Playground Safety &amp; Update Program</b>	<b>\$36,900</b>
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To provide for equipment upgrades and replacements in order to meet playground safety standards.

## 2019

<b>Tom Tudek Memorial Park Waterline Upgrade and Fountain Replacement on Restroom Building</b>	<b>\$45,210</b>
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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.

<b>Playground Safety &amp; Update Program</b>	<b>\$37,500</b>
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To provide for equipment upgrades and replacements in order to meet playground safety standards.

<b>Cecil Irvin Park – Phase II</b>	<b>\$200,000</b>
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Continued park improvements in accordance with the park master plan. The township is seeking \$100,000 funding assistance from DCNR.

<b>Fairbrook Park Master Plan Update</b>	<b>\$22,500</b>
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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.

<b>2020</b>	
<b>Blue Course Drive Property – Passive Recreation</b>	<b>\$50,000</b>
In 2016, the Township acquired 9 acres of property identified as Natural Area Conservation on the 2008 Ferguson Township Official Map. While no active recreational amenities are recommended on this site due to its unique infiltration properties, passive amenities such as hiking and biking trails are recommended to provide an enjoyable wooded area to recreate in an otherwise urbanized environment.	
<b>Suburban Park Improvements</b>	<b>\$200,000</b>
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 late 1970s. The baseball field is used by the State College Little League and the State College Pony League.	
<b>Tudek Farmhouse Roof Replacement</b>	<b>\$7,000</b>
The farmhouse is need of a roof. This will be funded through the Tudek Trust Fund.	
<b>Park Amenities</b>	<b>\$14,000</b>
Install or replace benches, trash containers, grills, dog waste stations.	
<b>2021</b>	
<b>Homestead Park Play Equipment</b>	<b>\$65,000</b>
The Parks and Recreation Department is recommending updating and adding age appropriate play equipment and installation by a certified installer.	
<b>Haymarket Park Restroom Facilities</b>	<b>\$235,000</b>
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.	
<b>2022</b>	
Nothing budgeted for current year	

***FUND 31***  
***REGIONAL CAPITAL RECREATION***  

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***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 currently. 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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$7,633</b>	<b>\$8,000</b>	<b>\$7,200</b>	<b>\$8,000</b>

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 1.00% annually at Jersey Shore State Bank.

#### 387 PRIVATE CONTRIBUTIONS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>387.002 Developer Contributions</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>

This account represents revenue related to developer contributions toward regional park and recreation projects. Depending on the outcome of the Springton Pointe litigation and recording of The Cottages at State College PRD Master Plan, the Township may receive developer contributions for fee in-lieu.

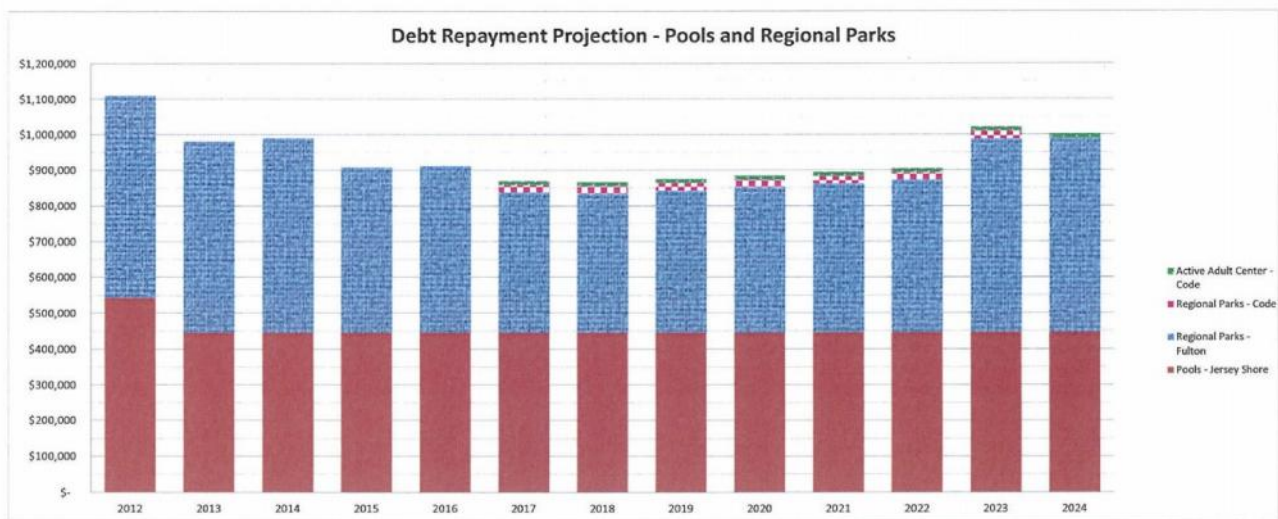
### EXPENDITURES

#### 452 REGIONAL PARKS CAPITAL PROJECTS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>452.535 CRCOG Regional Parks Capital</b>	<b>\$117,762</b>	<b>\$108,120</b>	<b>\$108,120</b>	<b>\$104,138</b>

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 2018.



***FUND 32***  
***TRANSPORTATION IMPROVEMENT***  

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***FUND***

## 32 TRANSPORTATION IMPROVEMENT FUND

### REVENUES

#### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$31,378</b>	<b>\$30,000</b>	<b>\$35,000</b>	<b>\$35,000</b>

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 1.00% annually at Jersey Shore State Bank.

#### 351 FEDERAL GRANT REVENUES

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>351.030 Federal Grant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$490,747</b>	<b>\$0</b>

No funding is expected in 2018.

#### 354 STATE GRANT REVENUES

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>354.030 PennDOT Grant</b>	<b>\$0</b>	<b>\$1,518,000</b>	<b>\$0</b>	<b>\$756,000</b>

Grant funding is budgeted for the Green Light Go project \$176,000 and the Automated Red-Light Enforcement \$500,000, Multimodal Transportation grant \$370,000 and Green Light Go grant round 4 \$80,000.

#### 357 LOCAL GOVERNMENT GRANT REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>357.000 Utility Reimbursements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Nothing is budgeted for 2018

#### 387 PRIVATE CONTRIBUTIONS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>387.000 Developer Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,962</b>	<b>\$0</b>

This line item provides for the developer's contributions.

### 392 INTERFUND TRANSFERS

392.001 Transfer from General Fund	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$1,713,670	\$1,302,527	\$1,723,000	\$1,370,000

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	2015 Revised Rate
Real Estate	21.88%
Real Estate Transfer	60%
Earned Income Tax	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.

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	\$1,397,198	21.88%	\$305,707
Real Estate Transfer Tax	\$2,000,000	60.00%	\$1,200,000
Earned Income Tax	\$6,769,536	3.214%	\$217,573
<b>Total</b>			<b>\$1,723,280</b>
2018 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,411,171	21.88%	\$308,764
Real Estate Transfer Tax	\$1,400,000	60.00%	\$840,000
Earned Income Tax	\$6,837,231	3.214%	\$219,749
<b>Total</b>			<b>\$1,368,513</b>

### 393 PROCEEDS FROM LONG TERM DEBT

393.100 Proceeds from Long Term Debt	2016 Actual	2017 Budget	2017 Projected	2018 Budget
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\$0

\$295,000

\$0

\$0

This account represents the proceeds for short term funding for the West College Avenue Streetscape project.

### EXPENDITURES

#### 402 AUDITING

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>402.311 Audit Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

No single audit fees are required for 2017.

#### 408 PUBLIC WORKS-ENGINEERING

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>408.313 Engineering Specialties</b>	<b>\$45,753</b>	<b>\$234,000</b>	<b>\$132,000</b>	<b>\$109,000</b>

This account represents the cost for engineering and inspection for Township projects. For 2018, this includes Automated Red-Light Enforcement (\$41,000), Green Light Go (\$62,000),

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>408.314 Engineering Design</b>	<b>\$34,544</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000</b>

This account represents the cost for design assistance for road projects including surveying and drainage design. For 2018 the following is budgeted: Sycamore Drive (\$15,000 survey and drainage design), Owens Drive (\$10,000 surveying, West Blade Drive turn around \$10,000) and design of the shared use path on Valley Vista Drive (50,000).

#### 434 STREET LIGHTS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>434.361 Street Light Construction</b>	<b>\$143</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This item provides funding for capital expenses related to street light projects.

#### 439 CAPITAL CONSTRUCTION

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>439.310 Professional Services-ROW Appraisal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>

This item provides funding for any necessary appraisal fees for capital road projects.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>439.311 Professional Services- ROW Acquisition</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>

This item provides funding for any necessary professional fees for capital road projects.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>439.312 Right of Way Legal Fees</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>

This item provides funding for any necessary legal fees for capital road projects.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>439.313 Right of Way Acquisition Costs</b>	<b>\$720</b>	<b>\$447,000</b>	<b>\$398,000</b>	<b>\$36,000</b>

This item provides funding for any necessary easements required for capital road projects such as right of way for sidewalk on West College Ave & Corl Street.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>439.360 Utility Construction Costs</b>	<b>\$0</b>	<b>\$93,000</b>	<b>\$0</b>	<b>\$0</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>439.610 Capital Construction</b>	<b>\$185,798</b>	<b>\$1,391,599</b>	<b>\$1,078,000</b>	<b>\$4,494,300</b>

This account represents the construction costs allocated to the Transportation Improvement Fund for the 2018 capital transportation projects as detailed in the 2018-2022 CIP adjusted for new information

ADA handicap ramps	\$19,000	Traffic calming devices	\$100,000
Corl Street/West College Signal	\$359,400	East Chestnut Street	\$31,000
Pine Hall Road	\$69,000	Reline CMP pipes various places	\$688,000
Myrtle Drive	\$22,000	Old Gatesburg Road/Science Park left turn arrows	\$20,000

Owens Drive	\$43,000	Repair storm water inlets & replace tops	\$9,000
Replace concrete curbs	\$46,000	Sycamore Drive	\$471,000
Tadpole Road	\$656,000	Transit study Blue Course & North Atherton	\$75,000
Traffic Signal Performance Metrics (ARLE grant)	\$639,900	West Blade Road turnaround	\$11,000
West Gatesburg Road	\$385,000	West College Ave Streetscape (MTF grant)	\$600,000
Traffic Signal Detection Upgrade	\$100,000	Sycamore Drive	\$150,000

***FUND 33***  
***PINE GROVE MILLS***  
***STREET LIGHT FUND***

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## 33 PINE GROVE MILLS STREET LIGHT FUND

### REVENUES

#### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$147</b>	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>

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 1.00% annually at Jersey Shore State Bank.

#### 387 DEVELOPER CONTRIBUTIONS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>387.020 Developer Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

### EXPENDITURES

#### 439 CAPITAL CONSTRUCTION

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>439.610 Capital Construction</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

***FUND 34***  
***PARK IMPROVEMENT FUND***

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## 34 PARK IMPROVEMENT FUND

### REVENUES

#### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$720</b>	<b>\$750</b>	<b>\$750</b>	<b>\$500</b>

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 1.00% 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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>359.080 Fee In-Lieu Revenue</b>	<b>\$41,850</b>	<b>\$0</b>	<b>\$6,223</b>	<b>\$0</b>

This account reflects receipts for Fee In-Lieu from developers in accordance with the fund provisions.

### EXPENDITURES

#### 454 PARK IMPROVEMENTS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>454.XXX Capital Projects</b>	<b>\$51,013</b>	<b>\$48,000</b>	<b>\$48,000</b>	<b>\$40,000</b>

For 2018, \$40,000 is allocated to the Haymarket park improvements. The total project is estimated at \$104,000 with the remaining \$64,000 budgeted in the Capital Reserve Fund..

***FUND 60***  
***POLICE PENSION FUND***

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## 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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue</b>	<b>\$74,456</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>

This account represents the interest income revenue for the pension plan.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.010 Realized Gains/Losses</b>	<b>\$22,803</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account represents the realized gains/losses on the sales of securities in the plan.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.020 Unrealized Gains/Losses</b>	<b>\$42,927</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account represents the unrealized gains/losses of securities not sold in the plan.

#### 355 STATE SHARED PAYMENTS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>355.050 Act 205 State Funding</b>	<b>\$218,386</b>	<b>\$220,640</b>	<b>\$220,640</b>	<b>\$227,121</b>

This account reflects the expected State funding for the police pension. This is based on the 2018 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

Description	2017	2018
Police MMO	220,640	227,121
Non-Uniform MMO	190,361	192,408
<b>Gross Pension Expense Subtotal</b>	<b>411,001</b>	<b>419,529</b>
Less State Funding	(362,472)	(362,472)
<b>Net Township Pension Cost</b>	<b>48,529</b>	<b>57,057</b>
Less Township Prefunding (9 months) NU	(142,771)	(144,306)
<b>Refund due to General Fund</b>	<b>-\$94,242</b>	<b>-\$87,249</b>
Total State Funding	362,472	362,472
Less Police MMO	(220,640)	(227,121)
Non Uniform State Funding	141,832	135,351

### 389 MISCELLANEOUS REVENUES

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>389.000 Miscellaneous Revenue</b>	<b>\$145</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This line item represents miscellaneous revenues not recorded in other accounts.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>389.010 Employer Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This line item represents employer contributions toward the police pension plan.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>389.020 Employee Contributions</b>	<b>\$68,266</b>	<b>\$86,798</b>	<b>\$60,000</b>	<b>\$90,245</b>

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

<b>401.240 General Expense</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account reflects miscellaneous expenditures not specified in other accounts.

<b>401.340 Advertising &amp; Printing</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account reflects any costs related to advertising and printing for the pension.

#### **404 LEGAL**

<b>404.180 Legal Fees</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$594</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>

Professional services for the account include legal fees. Typical expenditures relate to bargaining agreement activities or Police Association issues.

#### **410 PUBLIC SAFETY**

<b>410.197 Retired Payroll</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
	<b>\$201,662</b>	<b>\$262,878</b>	<b>\$279,700</b>	<b>\$288,000</b>

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
Timothy Stringer	25,116
<b>Total</b>	<b>\$287,994</b>

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>410.210 Office Supplies</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>	<b>\$100</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>410.229 Meeting Expenses</b>	<b>\$202</b>	<b>\$350</b>	<b>\$250</b>	<b>\$350</b>

This account provides for the quarterly meeting expenses related to the administration of the Police Pension plan and any ad hoc meetings called.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>410.310 Actuarial Fees</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$8,500</b>	<b>\$0</b>

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.

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>410.311 Payroll Processing Fees</b>	<b>\$303</b>	<b>\$700</b>	<b>\$700</b>	<b>\$700</b>

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

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>410.312 Broker Fees</b>	<b>\$20,292</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$37,500</b>

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 \$5M, the annual fee would be \$37,500

***FUND 65***  
***NON-UNIFORM PENSION FUND***

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## 65 NON-UNIFORMED PENSION TRUST FUND

### REVENUES

#### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue- Banks</b>	<b>\$159</b>	<b>\$0</b>	<b>\$25</b>	<b>\$25</b>

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 1.00% annually at Jersey Shore State Bank.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.010 Interest Revenue- ICMA-RC-Pension</b>	<b>\$186,037</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

These funds are maintained with the ICMA-RC investment trust under individual accounts for each employee. This account reflects investment earnings on these accounts.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.020 Interest Revenue ICMA-RC-Retirement Health Savings</b>	<b>\$3,782</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account represents the investment and earnings in the ICMA-RC Retirement Health Savings Account.

#### 355 STATE SHARED PAYMENTS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>355.050 Act 205 Funding</b>	<b>\$111,634</b>	<b>\$111,833</b>	<b>\$141,832</b>	<b>\$135,351</b>

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

Description	2017	2018
Police MMO	220,640	227,121
Non-Uniform MMO	190,361	192,408
<b>Gross Pension Expense Subtotal</b>	<b>411,001</b>	<b>419,529</b>
Less State Funding	(362,472)	(362,472)
<b>Net Township Pension Cost</b>	<b>48,529</b>	<b>57,057</b>
Less Township Prefunding (9 months) NU	(142,771)	(144,306)
<b>Refund due to General Fund</b>	<b>-\$94,242</b>	<b>-\$87,249</b>
Total State Funding	362,472	362,472
Less Police MMO	(220,640)	(227,121)
Non Uniform State Funding	141,832	135,351

### 389 PENSION FUNDING

389.000 Employer Contributions (gross)	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$56,058	\$158,634	\$142,800	\$144,500

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	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$0	\$0	\$0	\$0

This account reflects employee fund from service before fully vesting.

389.020 Forfeiture Revenue	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$0	\$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	2016 Actual	2017 Budget	2017 Projected	2018 Budget
	\$11,000	\$5,500	\$10,500	\$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**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>483.300 Pension Distributions</b>	<b>\$138,592</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**

	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Projected</b>	<b>2018 Budget</b>
<b>492.001 Refund of Employers Contributions</b>	<b>\$0</b>	<b>\$80,106</b>	<b>\$94,250</b>	<b>\$87,250</b>

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.

***FUND 93***  
***TOM TUDEK MEMORIAL PARK FUND***

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## 93 TOM TUDEK MEMORIAL PARK TRUST FUND

### REVENUE

#### 341 INTEREST REVENUE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.000 Interest Revenue- Banks</b>	<b>\$2,209</b>	<b>\$100</b>	<b>\$75</b>	<b>\$75</b>

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 1.00% annually at Jersey Shore State Bank.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>341.020 Interest Revenue-FNB Wealth Management</b>	<b>\$2,767</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>

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. Net of broker fees.

#### 342 RENTS & ROYALTIES

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>342.200 Rental Payments – Farmhouse</b>	<b>\$3,850</b>	<b>\$9,450</b>	<b>\$5,000</b>	<b>\$15,000</b>

The Trust rents the former Dreibelbis Farmstead home to recoup some of the expenses to maintain the home. This assumes 10 months of rent @ \$1,500 per month net of fees.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>342.220 Horse Boarding Fees</b>	<b>\$3,000</b>	<b>\$3,200</b>	<b>\$0</b>	<b>\$3,200</b>

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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>387.000 Other Contributions</b>	<b>\$2,814</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>

The Trust participates in the Centre Gives campaign to obtain contributions towards capital projects.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>387.020 Butterfly Gardens Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>

This account represents donations/contributions restricted to the butterfly gardens

### EXPENDITURES

#### 402 AUDITING SERVICES

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>402.311 Auditing Services</b>	<b>\$1,000</b>	<b>\$1,200</b>	<b>\$2,000</b>	<b>\$1,200</b>

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.

#### 452 PARK CAPITAL IMPROVEMENTS

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>452.373 Rental House Improvements</b>	<b>\$588</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$4,000</b>

This account is used to fund capital improvements to the Tudek rental house.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>452.376 Implement Shed</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>

Potential miscellaneous expenses related to the implement shed.

#### 454 PARK OPERATING EXPENSES

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>454.220 Park Operating Supplies</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>

This account is used to record miscellaneous operating expenditures.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>454.239 Butterfly Gardens</b>	<b>\$0</b>	<b>\$500</b>	<b>\$250</b>	<b>\$750</b>

The Trust has funded the maintenance and plant purchases for the Butterfly Garden and other small maintenance items as enhancements to the park. New fundraising efforts targeted at Butterfly Garden improvements in 2018 are expected.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>454.372 Dog Park Maintenance</b>	<b>\$40</b>	<b>\$0</b>	<b>\$125</b>	<b>\$100</b>

This account represents expenditures for maintaining the dog park.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>454.373 Farmhouse (Rental) House</b>	<b>\$4,967</b>	<b>\$1,550</b>	<b>\$1,410</b>	<b>\$1,550</b>

The Trust pays for refuse removal (\$160) and sewage services by UAJA (University Area Joint Authority \$440) and the code rental permit (\$40), fire extinguisher inspection, backflow preventer inspection and furnace cleaning.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>454.375 Barn (Horse Barn)</b>	<b>\$463</b>	<b>\$300</b>	<b>\$275</b>	<b>\$300</b>

Water for the barn and electrical power is included in this account.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>454.376 Implement Shed Maintenance</b>	<b>\$0</b>	<b>\$500</b>	<b>\$250</b>	<b>\$250</b>

This account reflects costs related to the maintenance of the implement shed.

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>454.800 Depreciation Expense</b>	<b>\$3,218</b>	<b>\$3,218</b>	<b>\$3,218</b>	<b>\$3,218</b>

Since this is a non-profit trust, accounting guidelines specify that fixed assets be depreciated over their useful lives. This represents the annual cost of depreciation of the fixed assets of the Trust. This is a non-monetary amount in compliance with GAAP (generally accepted accounting principles). This is considered an expense in the financial statements.

#### 486 INSURANCE

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>486.352 General Liability Insurance</b>	<b>\$3,216</b>	<b>\$3,000</b>	<b>\$1,365</b>	<b>\$3,000</b>

Insurance coverage for property and liability limited to the rental house and the barn. Renters of occupied buildings are required to carry their own contents or 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

	2016 Actual	2017 Budget	2017 Projected	2018 Budget
<b>489.240 Contingency</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>

This account represents unforeseen and unanticipated expenditures.

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## ***GLOSSARY***

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# 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***

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# 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 measurable 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 reviews investment returns on a regular basis and adjusts 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 to maintain sufficient monetary reserves to fulfill current and future service needs.

The Township strives 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 scrutinizes 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.