



# 2020 Comprehensive Budget



*Township of*  
**FERGUSON**  
*Pennsylvania*

# Ferguson Township Budget Key Personnel

## ***Board of Supervisors***

Steve Miller, Chair

Richard Killian, Vice Chair

Laura Dininni

Ford Stryker

Lisa Strickland



## ***Department Managers***

David G. Pribulka, Township Manager

Centrice Martin, Assistant to the Manager

David J. Modricker, Director of Public Works

Eric R. Endresen, Director of Finance

Christopher Albright, Chief of Police

Jenna Wargo, AICP, Director of Planning & Zoning

# TABLE OF CONTENTS

# TABLE OF CONTENTS

<b>Budget Messages</b>	8
Provides some highlights of the budget from the perspective of the Township Manager and the Finance Director	
<b>GFOA Budget Award</b>	14
The award document from the GFOA budget submission	
<b>Community Profile</b>	15
Provides background and historical information of the Township	
<b>Form of Government</b>	16
Describes the legal structure of the Township government	
<b>Township Map</b>	17
The official map identifies the various zoning districts in the Township	
<b>Voting Wards</b>	18
The voting wards provide a map of the current electoral districts of the Township	
<b>Board of Supervisors</b>	19
The board of supervisors identifies the current officials of the five-member board	
<b>Mission, Vision &amp; Values</b>	20
The mission, vision & values are the guiding statements for the Township officials and staff	
<b>Township Organizational Chart</b>	22
The organizational chart depicts the management chain of command within the Township	
<b>Personnel Schedule</b>	23
The personnel schedule provides readers with the general level of Township staffing by department	
<b>Basis of Budgeting</b>	25
The basis of budgeting describes the accounting basis for the budget figures and the different methods available	
<b>Budget Process &amp; Overview</b>	26
The budget overview details the process to produce, approve and revise the budget	
<b>Description of Township Funds</b>	29
This section describes and defines the various funds of the Township	

<b>Changes in 2020 Budget Accounts</b>	<b>30</b>
This section describes changes to the account structure for the current budget	
<b>Financial Summary</b>	<b>31</b>
This section provides information on fund balances, revenues, expenditures and changes in fund balances	
<b>Summary Fund Balances, Revenue &amp; Expenditures</b>	<b>32</b>
Summary by type and fund of the previous year, the current year and the budget year	
<b>Revenue &amp; Expenditures by Fund and Department</b>	<b>35</b>
Detail of the revenues and expenditures accounts by fund and department	
<b>General Fund (01)</b>	<b>71</b>
The general fund is the primary operating fund of the Township. the following sections are departments within the fund	
<b>Revenues</b>	<b>71</b>
the revenue section provides detailed information related to all general fund revenues	
<b>General Government</b>	<b>92</b>
The general government department relates the board of supervisors' expenses.	
<b>Executive Administration</b>	<b>95</b>
the administration department relates to the Township manager office expenses and supporting staff	
<b>Finance &amp; Tax</b>	<b>101</b>
the finance and tax departments relate to the finance office expenses	
<b>Legal</b>	<b>111</b>
The Township legal expenditures budget.	
<b>CRCOG Administration</b>	<b>112</b>
The Township's share of the Centre Region Council of Governments regional administration costs.	
<b>Information Technology</b>	<b>114</b>
the IT department relates to computer support services and hardware replacements	
<b>Public Works-Engineering</b>	<b>118</b>
the engineering department relates to the public works directors office expenses	
<b>Buildings &amp; Grounds</b>	<b>128</b>
the Buildings & Grounds department relates to the maintenance of Township facilities	

Public Safety the public safety department relates to police, EMS and other safety expenses	133
Fire The Township's share of regional fire services.	149
Planning & Zoning the P&Z department relates to the planning office expenses	151
EMS/Health The Township's share of regional emergency & health services.	160
Public Works-Roads the PW department relates to recycling, road maintenance, and equipment repair	162
Transit System The Townships share of the regional CATA (Centre Region Transportation Authority bus service	175
Parks & Recreation The P&R department relates to park and street tree maintenance and recreation expenses.	176
Public Works-Street Trees The Township plants and maintains street trees.	180
Schlow Public Library The Township's share of the Schlow regional public library.	185
Other Services This relates to various services such as seniors, natural resource conservation and economic development.	186
Taxes, Insurance, Benefits and Other These sections relate to personnel benefits, risk management, and other expenses.	188
Interfund Transfers Out The general fund transfers out supporting other funds	194
 <b>Special Revenue Funds</b>	
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) the SL fund is a dedicated fund to assess costs to those who benefit directly from the lights	196
Hydrant Fund (03) the Hydrant fund is a dedicated fund to assess costs to those who benefit directly from the hydrants	199

Liquid Fuels Fund (35) 202  
the LF fund is required by the state to account for state liquid fuels  
funding for the maintenance of roads and bridges

## **Debt Service Fund**

This section details the township debt proceeds and related debt service.

General Obligation Fund (16) 206  
the GOA fund is used to manage the long-term debt service needs of  
the Township

## **Capital Projects Funds**

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

Ag Preservation Fund (19) 209  
the AP fund is restricted for agricultural easement purchases to protect  
ag land in the Township

Capital Reserve Fund (30) 211  
the CR fund is restricted for the purchase of capital equipment

## **Capital Improvement Plan 221**

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. The CIP includes estimates for operational costs as well to better predict the financial sustainability of the Township over the mid-term.

Regional Capital Recreation Projects Fund (31) 300  
the RCRP fund is dedicated to the capital costs of regional parks

Transportation Improvement Fund (32) 303  
the TIF fund is restricted for capital road projects through a dedicated  
tax

Pine Grove Mills Streetlight Fund (33) 309  
the Pine Grove Mills streetlight fund is restricted for the installation of  
street lights in the village

Park Improvement Fund (34) 311  
the Park Improvement fund is restricted for use on specific park projects

## **Fiduciary Funds**

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.

<b>Police Pension Trust Fund (60)</b>	313
the Police Pension Trust fund is a trust fund for the police officers pension plan	
<b>Non-Uniform Trust Fund (65)</b>	319
the Non-Uniform Pension Trust fund is a trust fund for the benefit of the non-uniform pension plan	
<b>Tom Tudek Memorial Trust Fund (93)</b>	323
the Tom Tudek Memorial Trust is a trust fund for the benefit of the Tudek Trust park	
<b>Glossary</b>	329
The Glossary provides definitions of key terms for the report to make reading and understanding this document easier.	
<b>Financial Policies</b>	336
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*

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

## **Introduction**

I am honored to be able to present to the Board of Supervisors and public the 2020 Ferguson Township Operating Budget. This document is one of several that guide Township staff and elected and appointed officials in their formulation and implementation of the policies that advance the mission and vision of our community. Other guiding documents include the Capital Improvement Program Budget, the Recreation, Parks and Open Space Plan; Centre Region Comprehensive Plan; and, most importantly, the Ferguson Township Strategic Plan. What makes the Operating Budget unique is that it is the formal authorization for the expenditure of public funds on projects and initiatives. As Township Manager, it is my fiduciary responsibility to ensure that expenditures by the fund are within the established limits set by the Board of Supervisors in this Budget. Effective government budgeting is transparent, sustainable, and ties directly to the goals and objectives outlined in the Strategic Plan. I am proud to state with confidence that the 2020 Operating Budget meets that test, and 2020 promises to be a year of progress in Ferguson Township.

Ferguson Township is a thriving community in that we have been able to rely on the steady growth of income and real estate values that drive our tax base. The growth has allowed the Township to prosper without increasing taxes since 2006. Real estate tax revenue is predicted to increase slightly at \$1,484,290 (net of collection fees). Real estate transfer tax, or taxes paid when a property is sold, is predicted to be \$1,450,000. The transfer tax is a challenging source of revenue to predict with a high degree of accuracy since it is dependent on conditions that fluctuate year-to-year. Earned income tax is budgeted to increase slightly to \$6,832,600 (net of collection fees). Earned income tax is the Township's single largest source of revenue and rises with higher levels of employment and wages paid.

In 2020, the total expenditures across all funds including pension and the Tudek Trust is budgeted at \$33,754,772 (including interfund transfers). The total expenditures for all governmental funds in 2020 is \$33,278,838. In the General Fund, the Township's operating fund, expenditures are projected to be \$12,982,185. Expenditures are budgeted to increase \$271,741, or 2.1% above the 2019 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 2020 - 2024 Capital Improvement Program Budget and with significant input from department heads.

## 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 robust and 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.

## 2019 Accomplishments

- ✓ Completed the second phase of a Township Stormwater Fee Feasibility Study;
- ✓ Concluded the design and bidding of the new Public Works Maintenance Facility;
- ✓ Established a Sourcewater Protection Overlay District;
- ✓ Adopted the rewrites of the Zoning and Subdivision and Land Development ordinances;
- ✓ Completed capital projects including roadway resurfacing, parkland improvements, and more;
- ✓ Adopted the Pine Grove Mills Small Area Plan;
- ✓ Began working on a strategy to achieve environmental sustainability in accordance with the Board's direction;
- ✓ Began work on renovations to the Township municipal building to accommodate current and future staffing needs and improve the efficiency of our operations;
- ✓ Concluded the Northland Area Transportation Mobility Study;
- ✓ Adopted a Parental Leave of Absence and Remote Work Policies;
- ✓ Facilitated land development reviews and zoning amendments to allow for planned, sustainable growth in the community; and
- ✓ Hired new staff, including a Planning & Zoning Director, Community Planner, and Communications Coordinator.

## 2020 Initiatives

The following are **some** of the primary initiatives planned in 2020:

- ✓ Update the Recreation, Parks and Open Space Plan;

- ✓ Complete rewrite of Zoning and Subdivision and Land Development Ordinances and substantially complete revisions to the Terraced Streetscape District;
- ✓ Construct the Public Works Maintenance Facility;
- ✓ Comprehensive plan reviews for Pine Hall Traditional Town Development and Harner Farms;
- ✓ Implement traffic signal optimization software;
- ✓ Update the Ferguson Township Strategic Plan;
- ✓ Conduct a salary survey to ensure the organization remains competitive with a modern workforce;
- ✓ Enhance e-Government services with a redesigned webpage, robust citizen services, electronic document management, and more;
- ✓ Bring closure to the friends and families of the victims of the unsolved cases in the Township by dedicating additional resources and personnel to their investigations;
- ✓ Complete Phases II and III of the Stormwater Fee Feasibility Study; and
- ✓ Begin the implementation of the Pine Grove Mills Small Area Plan.

## A Vision for the Future

2019 was a year of accomplishment for the Township. Staff, the Board of Supervisors, and appointed officials and volunteers concluded a multi-year effort to update and modernize its Zoning and Subdivision and Land Development ordinances. Additionally, a Sourcewaer Protection Overlay District was developed and adopted that provides additional protections for groundwater from intense land uses. Other significant Township initiatives that concluded in 2019 include the Northland Area Transportation Mobility Study and the Pine Grove Mills Small Area Plan. Both of these projects represent many hours of hard work from Township staff, elected and appointed officials, and civic-minded community members, and will be valuable planning tools as the Township develops in the coming years.

As exciting as 2019 was, this year promises to bring even more. With the adoption of a new Zoning and Subdivision and Land Development Ordinance, the Township can improve its service delivery and be ready for new land uses and regulations that have adjusted to the time. A new Planning & Zoning staff, including a new Director and Community Planner, will bring a fresh perspective and ideas to the community.

This year, the construction of the new Public Works Maintenance Facility and the conclusion of the renovations to the Municipal Building will set the stage for projected growth for decades to come. The new Maintenance Facility will bring a modernized wash bay and fueling facility, and add additional storage and maintenance areas that can lengthen the useful life of the millions of dollars of capital equipment used to improve Township infrastructure and provide for public safety. These investments are not small dollars, but they promise a return on investment that will allow the Township to continue to wisely utilize taxpayer resources for public services that are second to none.

A goal of the Board of Supervisors and staff in 2020 and beyond is improved community engagement. Local government cannot stay entrenched in traditional approaches that do not evolve with the times. That is not to say the Township cannot continue to provide the same services that residents have come to expect, but we must take a fresh approach to service delivery that is considerate of new trends and emerging technology. This means using our existing software solutions to provide the capability to conduct business electronically, such as the submission of permit applications and online payment functionality. In 2020, we will continue to make strides toward becoming an organization that offers these services and more. Additionally, we will continue to host the civic engagement events that provide citizens an opportunity to be a part of the conversation with their government and community.

This budget document is a critical component of the betterment of our community, but it is *only* one component. We need the input from an active and informed citizenry to help guide the policy-making process and ensure that taxpayer money is being well-spent in a strategic and planned manner. I invite and challenge anyone reading this document to become involved in your local government and allow our residents, businesses, and visitors to benefit from your knowledge and expertise. Thank you for all you do to make Ferguson Township a special place to live!

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'D. Pribulka', written in a cursive style.

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 in this document is straightforward 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 critical 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 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 development and 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 healthy fund balances, wages are competitive, pensions are adequately funded, and the capital needs are being met. The Township board monitors the financial operations monthly and quarterly. Cash balances are healthy, and cash is generally accumulated before purchasing assets to mitigate the use of debt and potential tax increases. Sinking funds are used in some cases to accumulate funds in preparation for future expenditures.

The township is in the process of designing and constructing additional space for public works vehicles and equipment maintenance. The maintenance building is a substantial project for the township estimated to cost \$7.0 million. The facility is planned to be completed in late 2020.

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, currently over \$2.0 million annually. These fees include two completed regional aquatics centers, and three are parks.

The costs are shared among the regional municipalities to make sure services affordable. The fee is based on a specific formula derived from population, assessed property values, and income tax collections. Ferguson Township has historically grown faster than some other members in these areas leading to a larger share of regional costs for the Township.

Ferguson's share is somewhat derived from the Earned Income Tax rate, which is one of the highest in the region.

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 essential to track the debt service levels and ensure the debt levels are kept within Township financial guidelines.

There are also 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 increases have slowed in the past year. The township has been able to absorb the additional costs, yet it has affected the bottom line. In addition to salaries, the gross cost of healthcare surpassed \$900,000, worker's compensation, pension 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 in the past few years alone.

It is important to note that overall, the Township finances remain stable 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 management and staff working as a team to be good stewards of the taxpayers' money.

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, 2019**

*Christopher P. Morrill*

Executive Director

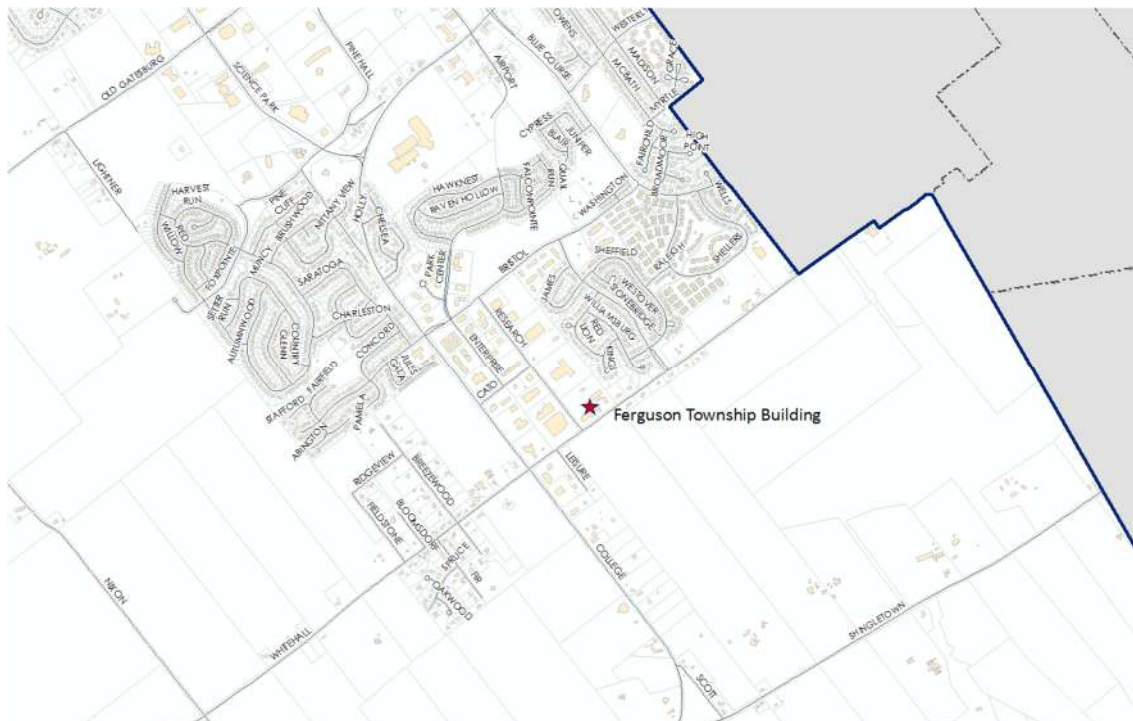
# Community Profile

Since its formation in 1801, Ferguson Township has grown into a diverse community, combining the characteristics of suburban 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, Parks, and Recreation Committee, 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 a Charter outlining how the Township would be governed. Home Rule in Pennsylvania permits the municipality to enact regulations except where explicitly superseded by state or federal law. This form of government 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.

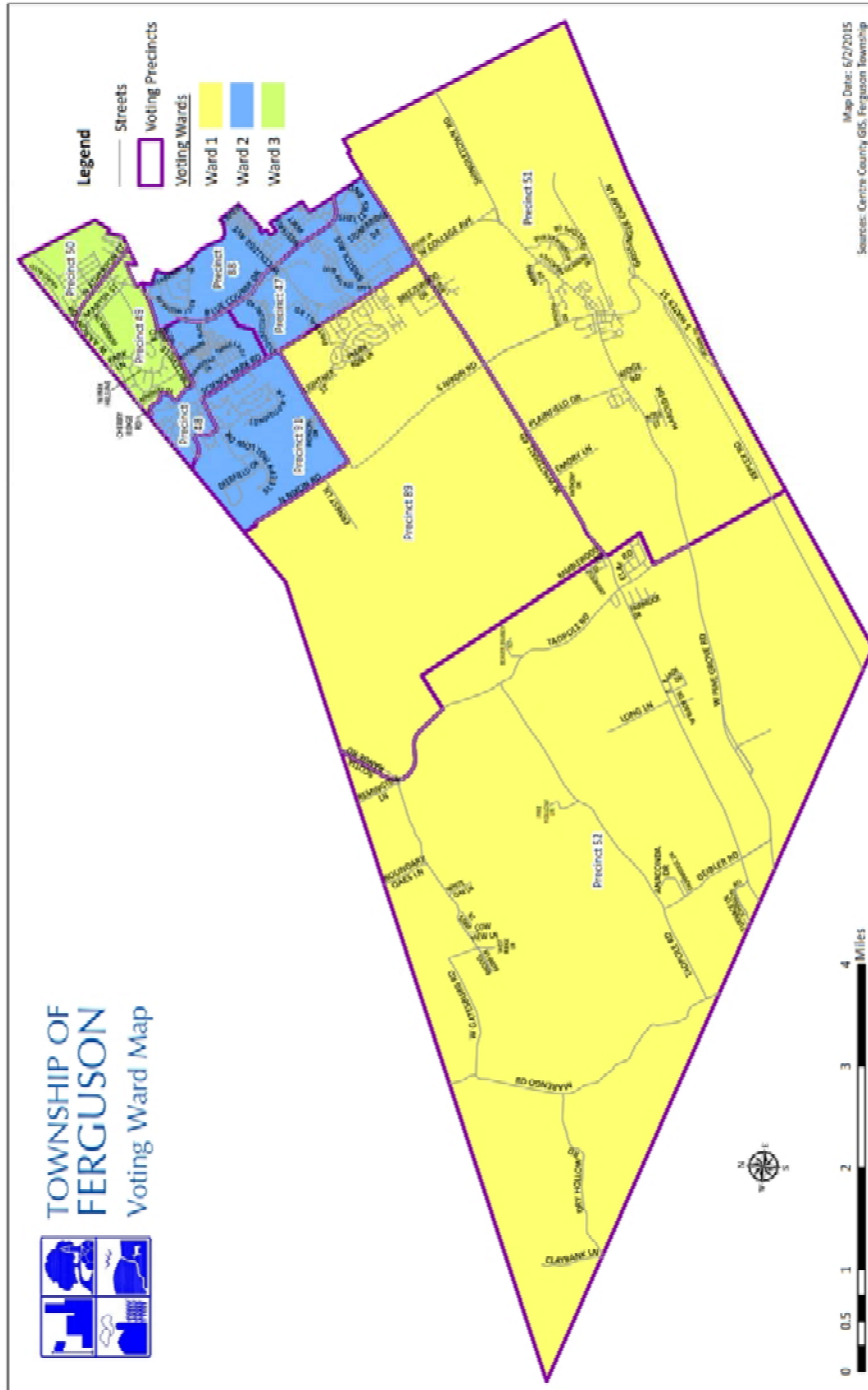
Since the late 1960s, Ferguson Township has been an active participant in the Centre Region Council of Governments (CRCOG). The Centre Region COG is a voluntary association of the Borough of State College and the Townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering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

# Township Official Map

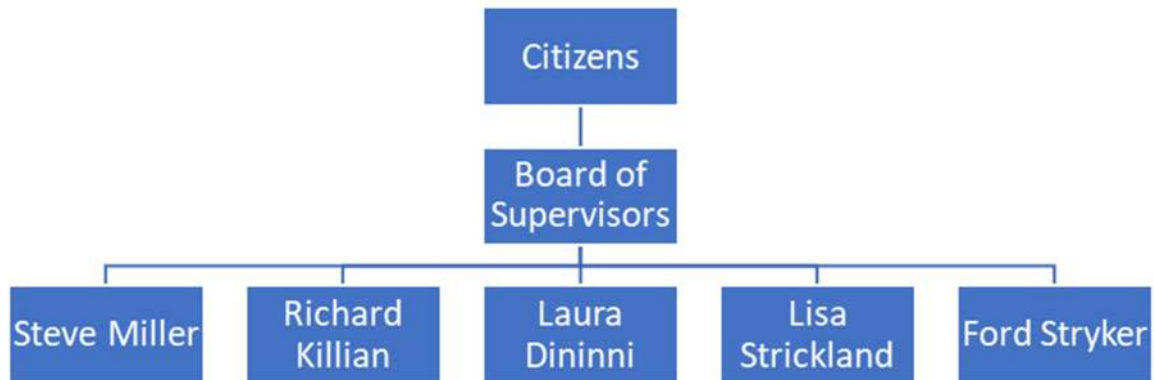


# Voting Wards

-100The 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



## 2019 Ferguson Township Board of Supervisors



**Chair**  
**Steve Miller**  
Supervisor-at-Large

**Vice Chair**  
**Richard Killian**  
Ward III

**Laura Dininni**  
Ward I

**Lisa Strickland**  
Ward II

**Ford Stryker**  
Supervisor-at-Large

The Board of Supervisors is 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 three 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 robust, 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

### **Competent, efficient, professionalism in delivering services to our residents.**

Residents, elected and appointed officials expect the highest quality service delivery from Township staff. Strive 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 gives 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 most efficiently. It is our responsibility to continuously review and refine our practices to improve the management of public resources to provide the highest quality of service delivery.

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

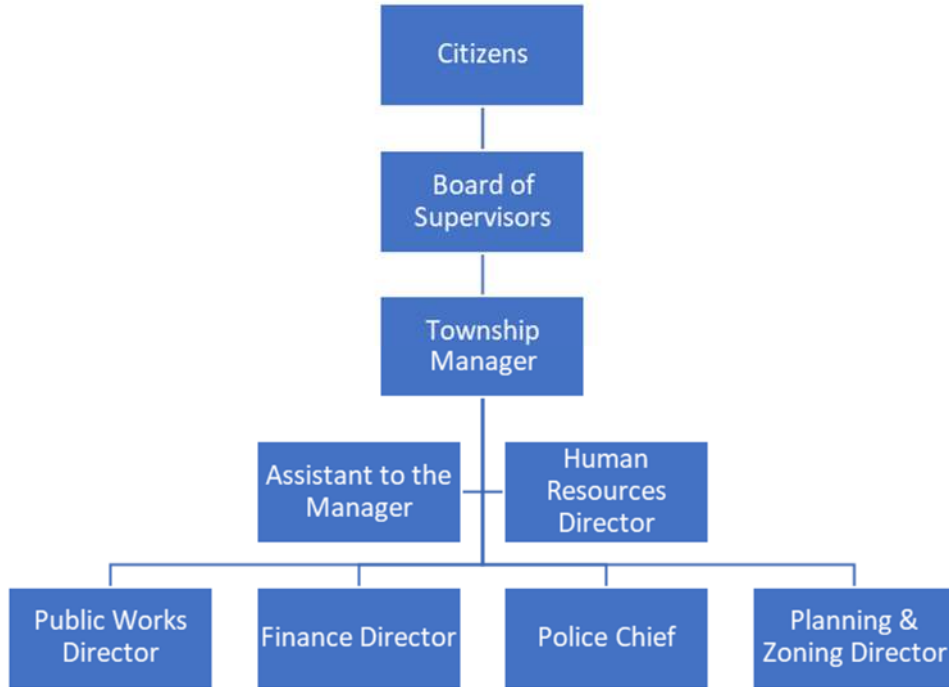
The Centre Region is home to one of the premier and oldest Council of Governments in the Commonwealth. For decades, the municipalities that comprise the Centre Region have recognized the benefits of regional cooperation to improve the effectiveness and efficiency of service delivery. It is our responsibility 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 ethically and honestly. 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 to the Manager	1	1	1
Human Resource Administrator	1	1	1
Administration Staff	1.5	1.5	1.5
<b>FINANCE &amp; TAX</b>			
Finance Director	1	1	1
Finance Staff	1.5	1.5	2
Tax Staff	1	1	1
<b>PUBLIC WORKS-ENGINEERING SECTION</b>			
Public Works Director	1	1	1
Township Engineer	1	1	1
Asst. Township Engineer	1	1	1
Engineering Assistant	1	1	1
Engineering Tech	1	1	1
GIS Tech	2	2	2
<b>PUBLIC WORKS-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
Receptionist	1	1	1
PZ Administrative Asst.	1	1	1
<b>PUBLIC WORKS-ROAD MAINTENANCE SECTION</b>			
Public Works Superintendent	1	1	1
Public Works Foreman	2	2	2
Road Workers	11	12	12
Mechanic	2	2	2
Mechanic Helper	.5	.5	.5
Seasonal Road Workers	1.5	1.5	1.5
<b>PUBLIC WORKS-ARBORIST SECTION</b>			
Arborist	1	1	2
Seasonal Landscape Laborers	1	1	1
<b>Total</b>	<b>68.75</b>	<b>69.75</b>	<b>71.25</b>

## The Basis of Budgeting

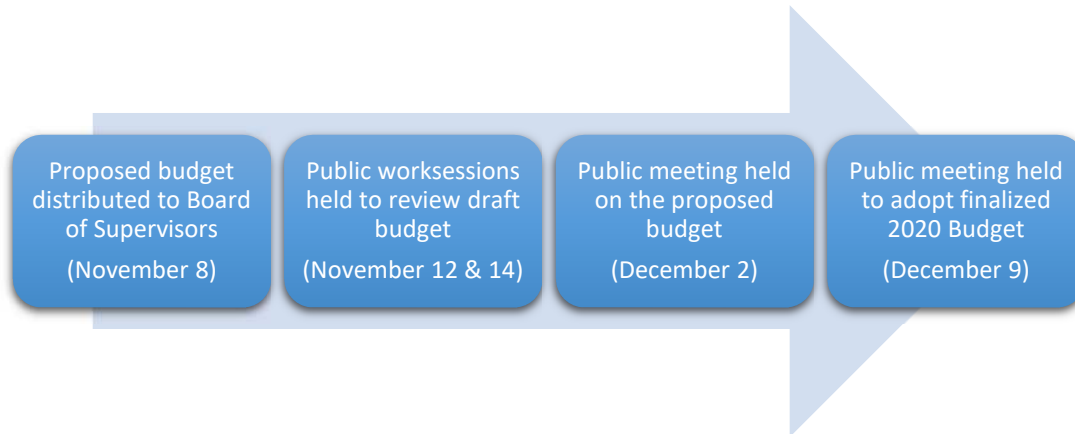
The accounts of the Ferguson Township are based on fund accounting precepts. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Funds maintain separate records of cash and other resources, together with all related liabilities, obligations, reserves, and equities. The purpose of a fund is to carry out specific activities or attain particular objectives in accordance with special financial regulations, restrictions, or limitations. The budget covers the activities and expenditures for a given time or fiscal year. Ferguson Township operates on a calendar year basis. This budget includes 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 the close of the 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 the department, and the Board suggests changes and discusses 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 adoption at the second regular meeting of the Board of Supervisors in December.

The Township Budget is an important 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 submitted to the Board of Supervisors and the public (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

By August 31	Finance Director creates a SharePoint website with narrative from the current year budget for updating by the Department Heads.
By September 6	Finance Director provides an excel worksheet of projected expenses for the current year and the new year's budget from the Springbrook system to the SharePoint site Department Heads to update.
By October 25	The due date for the current year projected and the budget year entries in the spreadsheet by Department Heads.  **Please note that the spreadsheet amounts take precedence over the numbers in the narrative The Finance Director can input them for staff as needed.
By October 25	The due date for the narrative revisions by the Department Heads.  **Please note that I have created a short document explaining how to add/modify tables using MS Word.
October 30- November 1	The Manager and Finance Director meet with the Department Heads individually to review each department budget submission
November 8	The draft budget is submitted to the Board of Supervisors for review. The public meetings are advertised. The draft budget is uploaded to the township website.
Mid-November	The Board of Supervisors holds two public meetings to review the draft budget. The budget approval is placed on the Board of Supervisors' meetings for December.
December 2	Board of Supervisors meeting to approve Proposed Budget.
December 9	Board of Supervisors meeting to adopt 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 thirteen (13) funds in its portfolio.

These include the **General Fund**,  
three (3) **Special Revenue Funds**,  
six (5) **Capital Projects funds**,  
three (3) **Fiduciary Funds**  
and one (1) **Debt Service Fund**

The **General Fund** is the largest Township fund and is the primary 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, and the Pine Grove Mills Streetlight Fund.

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

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

Details of the specific funds follow in the following section.



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## Changes in 2020 Budget

No general tax increases have been proposed.

For 2020, the Agricultural Preservation Fund (34) has been closed. All monies were disbursed, and it is no longer active.

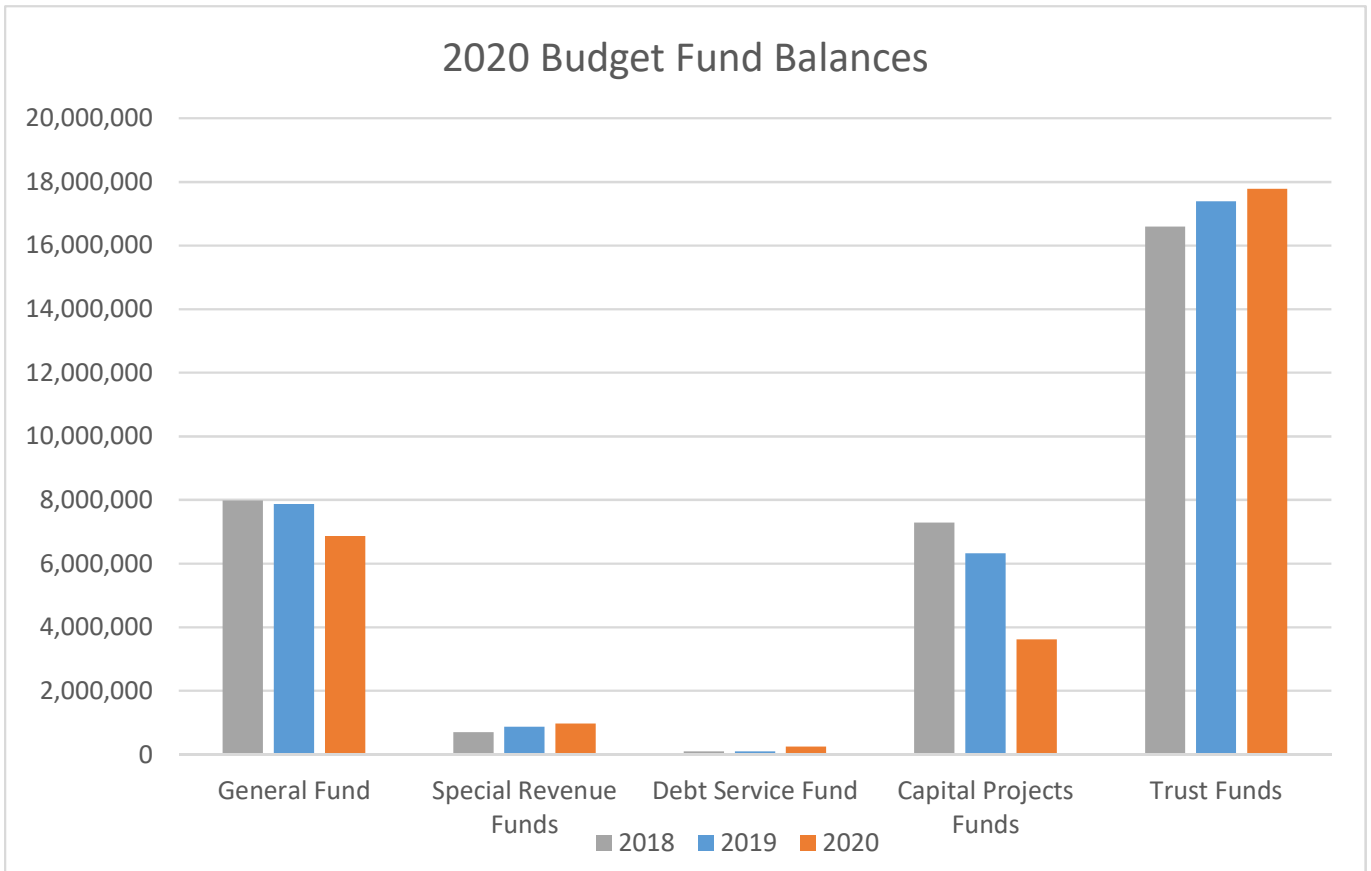
The Hydrant Fund (03) assessment has been increased.

## *FINANCIAL SUMMARY*

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# FUND BALANCES CHART



this is for the summary keep

SUMMARY BY FUND

ALL FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Beginning Balance</b>	33,201,012	32,686,119	32,686,119	32,595,249
Revenues	15,545,784	28,413,272	17,933,772	30,662,229
Expenditure	-16,060,677	-32,363,801	-18,024,642	-33,754,772
<b>Net Change</b>	-514,893	-3,950,529	-90,870	-3,092,543
<b>Ending Balance</b>	32,686,119	28,735,590	32,595,249	29,502,706

<b>Fund Balance % of Expenditures</b>	204%	89%	181%	87%
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GENERAL FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>General Fund (01)</b>				
<b>Beginning Balance</b>	7,939,426	7,985,283	7,985,283	7,880,176
Revenues	11,728,344	11,736,850	12,027,555	11,971,851
Expenditure	-11,682,487	-12,710,444	-12,132,662	-12,982,185
<b>Net Change</b>	45,857	-973,594	-105,107	-1,010,334
<b>Ending Balance</b>	7,985,283	7,011,689	7,880,176	6,869,842

<b>Fund Balance % of Expenditures</b>	68%	55%	65%	53%
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SPECIAL REVENUE FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Streetlight Fund (02)</b>				
<b>Beginning Balance</b>	-6,807	-11,092	-11,092	-8,942
Revenues	15,489	23,040	23,150	23,150
Expenditure	-19,774	-22,500	-21,000	-22,500
<b>Net Change</b>	-4,285	540	2,150	650
<b>Ending Balance</b>	-11,092	-10,552	-8,942	-8,292

	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Hydrant Fund (03)</b>				
<b>Beginning Balance</b>	-15,732	-18,701	-18,701	-49,601
Revenues	36,195	48,135	50,500	85,500
Expenditure	-39,164	-41,375	-81,400	-85,000
<b>Net Change</b>	-2,969	6,760	-30,900	500
<b>Ending Balance</b>	-18,701	-11,941	-49,601	-49,101

	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Liquid Fuels Fund (35)</b>				
<b>Beginning Balance</b>	543,750	735,537	735,537	939,111
Revenues	681,517	639,782	702,174	710,174
Expenditure	-489,730	-585,300	-498,600	-618,000
<b>Net Change</b>	191,787	54,482	203,574	92,174
<b>Ending Balance</b>	735,537	790,019	939,111	1,031,285

DEBT SERVICE FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>General Obligation Fund (16)</b>				
<b>Beginning Balance</b>	2,443	104,959	104,959	106,959
Revenues	102,516	5,505,000	502,000	7,336,578
Expenditure	0	-6,001,000	-500,000	-7,187,422
<b>Net Change</b>	102,516	-496,000	2,000	149,156
<b>Ending Balance</b>	104,959	-391,041	106,959	256,115

TRUST FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Police Pension (60)</b>				
<b>Beginning Balance</b>	5,467,122	5,157,393	5,157,393	5,297,287
Revenues	-18,205	471,144	471,144	506,583
Expenditure	-291,524	-327,650	-331,250	-327,650
<b>Net Change</b>	-309,729	143,494	139,894	178,933
<b>Ending Balance</b>	5,157,393	5,300,887	5,297,287	5,476,220

	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Non-Uniform Pension (65)</b>				
<b>Beginning Balance</b>	3,265,723	3,143,726	3,143,726	3,375,832
Revenues	-14,250	283,664	352,942	326,643
Expenditure	-107,747	-56,500	-120,836	-70,766
<b>Net Change</b>	-121,997	227,164	232,106	255,877
<b>Ending Balance</b>	3,143,726	3,370,890	3,375,832	3,631,709

	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Tudek Trust (93)</b>				
<b>Beginning Balance</b>	8,732,845	8,301,119	8,301,119	8,728,876
Revenues	-32,455	21,725	443,125	24,250
Expenditure	-399,271	-24,018	-15,368	-77,518
<b>Net Change</b>	-431,726	-2,293	427,757	-53,268
<b>Ending Balance</b>	8,301,119	8,298,826	8,728,876	8,675,608

ALL GOVERNMENTAL FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Beginning Balance</b>	15,735,322	16,083,881	16,083,881	15,193,254
Revenues	15,610,694	27,636,739	16,666,561	29,804,753
Expenditure	-15,262,135	-31,955,633	-17,557,188	-33,278,838
<b>Net Change</b>	348,559	-4,318,894	-890,627	-3,474,085
<b>Ending Balance</b>	16,083,881	11,764,987	15,193,254	11,719,169

<b>Fund Balance % of Expenditures</b>	105%	37%	87%	35%
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CAPITAL PROJECTS FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Ag Preservation Fund (19)</b>				
<b>Beginning Balance</b>	71,842	63,713	63,713	80,363
Revenues	886	26,000	25,750	25,750
Expenditure	-9,015	-60,000	-9,100	-53,250
<b>Net Change</b>	-8,129	-34,000	16,650	-27,500
<b>Ending Balance</b>	63,713	29,713	80,363	52,863

	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Capital Reserve Fund (30)</b>				
<b>Beginning Balance</b>	1,250,833	1,234,278	1,234,278	858,473
Revenues	1,029,161	7,075,632	1,464,245	7,380,450
Expenditure	-1,045,716	-7,654,638	-1,840,050	-8,923,450
<b>Net Change</b>	-16,555	-579,006	-375,805	-1,543,000
<b>Ending Balance</b>	1,234,278	655,272	858,473	-684,527

	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Reg Cap Rec Projects Fund (31)</b>				
<b>Beginning Balance</b>	946,639	1,264,092	1,264,092	1,574,716
Revenues	421,591	420,000	415,000	15,000
Expenditure	-104,138	-149,376	-104,376	-156,031
<b>Net Change</b>	317,453	270,624	310,624	-141,031
<b>Ending Balance</b>	1,264,092	1,534,716	1,574,716	1,433,685

	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Transportation Imp Fund (32)</b>				
<b>Beginning Balance</b>	4,839,656	4,581,975	4,581,975	3,665,975
Revenues	1,593,271	2,161,000	1,454,000	2,255,000
Expenditure	-1,850,952	-4,731,000	-2,370,000	-3,251,000
<b>Net Change</b>	-257,681	-2,570,000	-916,000	-996,000
<b>Ending Balance</b>	4,581,975	2,011,975	3,665,975	2,669,975

	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>PGM Streetlight Fund (33)</b>				
<b>Beginning Balance</b>	21,720	19,784	19,784	20,084
Revenues	264	300	300	300
Expenditure	-2,200	0	0	0
<b>Net Change</b>	-1,936	300	300	300
<b>Ending Balance</b>	19,784	20,084	20,084	20,384

	2018 Actual	2019 Budget	2019 Project	2020 Budget
<b>Park Improvement Fund (34)</b>				
<b>Beginning Balance</b>	141,552	124,053	124,053	125,940
Revenues	1,460	1,000	1,887	1,000
Expenditure	-18,959	0	0	0
<b>Net Change</b>	-17,499	1,000	1,887	1,000
<b>Ending Balance</b>	124,053	125,053	125,940	126,940

capital project expenditures -4,323,526 -12,383,731

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
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 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 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	-1,394,319.36	-1,422,850.00	-1,440,000.00	-1,484,220.00	0.00	0.00
01-300-301-020	DELINQUENT REAL ESTATE TAXES	-11,666.86	-10,000.00	-8,800.00	-10,000.00	0.00	0.00
01-300-301-210	CLEAN & GREEN REAL ESTATE TAX	0.00	0.00	0.00	0.00	0.00	0.00
01-300-301-600	REAL ESTATE SUPPLEMENTAL	0.00	0.00	0.00	0.00	0.00	0.00
<b>301</b>	<b>REAL PROPERTY TAX REVENUE</b>	<b>1,405,986.22</b>	<b>1,432,850.00</b>	<b>1,448,800.00</b>	<b>1,494,220.00</b>	<b>0.00</b>	<b>0.00</b>
<b>310</b>	<b>LOCAL ENABLING TAX REVENUE</b>						
01-300-310-010	REAL ESTATE TRANSFER TAX	-1,298,498.70	-1,450,000.00	-1,350,000.00	-1,450,000.00	0.00	0.00
01-300-310-021	EARNED INCOME TAXES	-6,909,302.56	-6,929,600.00	-6,929,600.00	-7,000,000.00	0.00	0.00
01-300-310-051	LOCAL SERVICES TAX	-356,248.99	-330,000.00	-330,000.00	-330,000.00	0.00	0.00
<b>310</b>	<b>LOCAL ENABLING TAX REVENUE</b>	<b>8,564,050.25</b>	<b>8,709,600.00</b>	<b>8,609,600.00</b>	<b>8,780,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>321</b>	<b>BUSINESS LICENSES &amp; PERMITS</b>						
01-300-321-061	TRANSIENT RETAILER PERMITS	-420.00	-500.00	-1,200.00	-1,200.00	0.00	0.00
01-300-321-062	HOME OCCUPATION PERMITS	-150.00	-200.00	-200.00	-200.00	0.00	0.00
01-300-321-080	CABLE TV FRANCHISE FEES	-265,255.47	-250,000.00	-250,000.00	-250,000.00	0.00	0.00
01-300-321-081	WINDSTREAM FRANCHISE FEE	-3,200.00	-3,200.00	-4,700.00	-4,700.00	0.00	0.00
01-300-321-082	CELLULAR FRANCHISE FEES	0.00	0.00	0.00	0.00	0.00	0.00
<b>321</b>	<b>BUSINESS LICENSES &amp; PERMITS</b>	<b>269,025.47</b>	<b>253,900.00</b>	<b>256,100.00</b>	<b>256,100.00</b>	<b>0.00</b>	<b>0.00</b>
<b>322</b>	<b>NON-BUSINESS LICENSESPERMITS</b>						
01-300-322-030	MUNICIPAL LIENS-GRASSWEEDS	-70.00	0.00	-52.00	0.00	0.00	0.00
01-300-322-081	ON-LOT SEWAGE PERMITS	-2,000.00	0.00	-2,000.00	0.00	0.00	0.00
01-300-322-082	SIGN PERMITS	-17,225.00	-11,000.00	-11,000.00	-11,000.00	0.00	0.00
01-300-322-083	CONDITIONAL USE PERMITS	-600.00	-300.00	-800.00	-500.00	0.00	0.00
01-300-322-300	DRIVEWAY PERMITS	-1,400.00	-2,000.00	-1,500.00	-1,500.00	0.00	0.00
01-300-322-500	PAVE CUT PERMITS	-4,950.00	-4,000.00	-5,500.00	-5,500.00	0.00	0.00
01-300-322-900	FIBEROPTIC LICENSE FEES	-27,451.80	-27,452.00	-27,452.00	-27,452.00	0.00	0.00
<b>322</b>	<b>NON-BUSINESS LICENSESPERMITS</b>	<b>53,696.80</b>	<b>44,752.00</b>	<b>48,304.00</b>	<b>45,952.00</b>	<b>0.00</b>	<b>0.00</b>
<b>331</b>	<b>FINES</b>						
01-300-331-010	MAGISTRATE FINES	-36,048.06	0.00	0.00	0.00	0.00	0.00
01-300-331-110	DUI FINES	-23,129.42	-39,000.00	-50,000.00	-45,000.00	0.00	0.00
01-300-331-120	FALSE ALARM FINES	-300.00	-825.00	-300.00	-300.00	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
01-300-331-140	PARKINGSNOWWEEDS FINES	-24,401.41	-50,000.00	-20,000.00	-20,000.00	0.00	0.00
<b>331</b>	<b>FINES</b>	<b>83,878.89</b>	<b>89,825.00</b>	<b>70,300.00</b>	<b>65,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>332</b>	<b>FOREFEITS</b>						
01-300-332-000	FLEX 125 PLAN FOREFEITURES	0.00	0.00	0.00	0.00	0.00	0.00
01-300-332-010	INT & PEN-SIDEWALK REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
01-300-332-020	INT & PEN-SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00
01-300-332-030	MISC WRITEOFFSADJUSTMENTS	44.30	0.00	0.00	0.00	0.00	0.00
01-300-332-040	DOJ PAYMENTS	-3,249.90	0.00	0.00	0.00	0.00	0.00
<b>332</b>	<b>FOREFEITS</b>	<b>3,205.60</b>	<b>0.00</b>	<b>0.00</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	-84,971.95	-65,000.00	-68,800.00	-65,000.00	0.00	0.00
01-300-341-010	INTEREST REVENUE-EIT ACCT	0.00	-1,000.00	-1,000.00	-1,000.00	0.00	0.00
01-300-341-020	INTEREST REVENUE-RE ACCT	0.00	-200.00	-200.00	-200.00	0.00	0.00
01-300-341-100	INTEREST REVENUE-MORG STANLEY	-11,409.84	0.00	0.00	0.00	0.00	0.00
01-300-341-110	DIVIDENDS-MORGAN STANLEY	175.00	0.00	0.00	0.00	0.00	0.00
01-300-341-120	UNREALIZED GL MORGAN STANLEY	941.88	0.00	0.00	0.00	0.00	0.00
01-300-341-130	REALIZED GL-MORGAN STANLEY	0.00	0.00	0.00	0.00	0.00	0.00
01-300-341-200	INTEREST REVENUE-MORG STANLEY	0.00	0.00	0.00	0.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>95,264.91</b>	<b>66,200.00</b>	<b>70,000.00</b>	<b>66,200.00</b>	<b>0.00</b>	<b>0.00</b>
<b>342</b>	<b>RENTS &amp; ROYALTIES</b>						
01-300-342-200	RENT OF TOWNSHIP PROPERTY	-272.00	0.00	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	0.00	0.00
01-300-342-220	MOBILE COMM POST STORAGE RENT	0.00	-1,280.00	-1,280.00	-1,280.00	0.00	0.00
<b>342</b>	<b>RENTS &amp; ROYALTIES</b>	<b>43,100.52</b>	<b>44,109.00</b>	<b>44,109.00</b>	<b>44,109.00</b>	<b>0.00</b>	<b>0.00</b>
<b>351</b>	<b>FEDERAL GRANTS</b>						
01-300-351-030	DUI GRANT REVENUE	-36,526.99	-40,000.00	-43,435.00	-40,000.00	0.00	0.00
01-300-351-120	FEMA GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>351</b>	<b>FEDERAL GRANTS</b>	<b>36,526.99</b>	<b>40,000.00</b>	<b>43,435.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>354</b>	<b>STATE GRANTS</b>						
01-300-354-021	EVOC DRIVER TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
01-300-354-022	BUCKLE UP REVENUE	-2,606.88	-2,600.00	-2,600.00	-2,600.00	0.00	0.00
01-300-354-023	DARE INSTRUCTOR REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
01-300-354-024	POLICE ACADEMY GRANT REVENUE	-23,706.68	-5,439.00	0.00	-17,159.00	0.00	0.00
01-300-354-025	DRIVE SAFE GRANT REVENUE	-4,964.49	-3,000.00	-4,200.00	-4,200.00	0.00	0.00
01-300-354-026	SAFETY RELATED GRANT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
01-300-354-027	BNI LOCAL TASK FORCE REVENUE	-22,763.55	-13,500.00	-13,500.00	-13,500.00	0.00	0.00
01-300-354-030	WINTER SNOW AGREEMENT	-3,503.91	-3,539.00	-3,622.00	-3,622.00	0.00	0.00
01-300-354-070	DCNR GRANT REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
01-300-354-160	MISC STATE GRANT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
<b>354</b>	<b>STATE GRANTS</b>	<b>57,545.51</b>	<b>28,078.00</b>	<b>23,922.00</b>	<b>41,081.00</b>	<b>0.00</b>	<b>0.00</b>
<b>355</b>	<b>STATE SHARED REVENUES</b>						
01-300-355-000	STATE POLICE FINES	-10,666.02	-10,000.00	-10,000.00	-10,000.00	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
01-300-355-010	PURTA REVENUE	-10,894.89	-11,142.00	-11,142.00	-11,142.00	0.00	0.00
01-300-355-040	LIQUOR LICENSE REVENUE	-3,900.00	-3,600.00	-3,900.00	-3,900.00	0.00	0.00
01-300-355-050	ACT 205 STATE AID REVENUE	-360,697.91	-360,698.00	-425,001.00	-425,001.00	0.00	0.00
01-300-355-070	FOREIGN FIRE RELIEF AID	-118,417.15	-118,417.00	-127,838.00	-127,838.00	0.00	0.00
01-300-355-080	STATE GAMING REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
01-300-355-090	MARCELLUS SHALE IMPACT FEE	-5,107.34	-5,107.00	-4,703.00	-4,703.00	0.00	0.00
<b>355</b>	<b>STATE SHARED REVENUES</b>	<b>509,683.31</b>	<b>508,964.00</b>	<b>582,584.00</b>	<b>582,584.00</b>	<b>0.00</b>	<b>0.00</b>
<b>356</b>	<b>STATE PAYMENT IN-LIEU OF TAX</b>						
01-300-356-010	STATE FOREST LAND REVENUE	-4,862.06	-4,862.00	-4,862.00	-4,862.00	0.00	0.00
01-300-356-020	STATE GAME COMMISSION REVENUE	-3,064.20	-3,064.00	-3,064.00	-3,064.00	0.00	0.00
<b>356</b>	<b>STATE PAYMENT IN-LIEU OF TAX</b>	<b>7,926.26</b>	<b>7,926.00</b>	<b>7,926.00</b>	<b>7,926.00</b>	<b>0.00</b>	<b>0.00</b>
<b>357</b>	<b>LOCAL GRANTS</b>						
01-300-357-030	LIQUID FUELS TAX GRANT REVENUE	0.00	-30,000.00	-30,000.00	0.00	0.00	0.00
<b>357</b>	<b>LOCAL GRANTS</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>358</b>	<b>LOCAL SHARED PAYMENTS</b>						
01-300-358-300	SHARED CUSTODIAN REVENUE	-33,845.88	-33,840.00	-33,840.00	-35,000.00	0.00	0.00
<b>358</b>	<b>LOCAL SHARED PAYMENTS</b>	<b>33,845.88</b>	<b>33,840.00</b>	<b>33,840.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>359</b>	<b>LOCAL PAYMENTS IN-LIEU OF TAX</b>						
01-300-359-000	PENN STATE SETTLEMENT REVENUE	-152,279.92	-155,671.00	-155,671.00	-160,398.00	0.00	0.00
<b>359</b>	<b>LOCAL PAYMENTS IN-LIEU OF TAX</b>	<b>152,279.92</b>	<b>155,671.00</b>	<b>155,671.00</b>	<b>160,398.00</b>	<b>0.00</b>	<b>0.00</b>
<b>361</b>	<b>DEPARTMENTAL EARNINGS</b>						
01-300-361-000	NSF CHARGES REVENUE	-184.32	-100.00	-100.00	-100.00	0.00	0.00
01-300-361-300	MISCELLANEOUS PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
01-300-361-310	SUBDIVISION PLAN FEES	-1,750.00	-2,200.00	-2,200.00	-2,200.00	0.00	0.00
01-300-361-320	SITE PLAN REVIEW FEES	-250.00	-300.00	-300.00	-300.00	0.00	0.00
01-300-361-321	TOWNSHIP ENGINEER REVIEW FEES	-20,473.64	-15,000.00	-15,000.00	-15,000.00	0.00	0.00
01-300-361-322	OUTSIDE ENGINEER REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
01-300-361-323	ZONING REVIEW FEES	-4,266.82	0.00	0.00	0.00	0.00	0.00
01-300-361-330	ZONING PERMITS	-11,237.50	-12,000.00	-40,000.00	-35,000.00	0.00	0.00
01-300-361-331	RENTAL PERMITS	-6,200.00	-9,210.00	-5,800.00	-6,000.00	0.00	0.00
01-300-361-332	HOME OCCUPATION PERMITS	0.00	0.00	0.00	0.00	0.00	0.00
01-300-361-340	HEARING VARIANCE FEES	-6,750.00	-5,000.00	-2,500.00	-2,500.00	0.00	0.00
01-300-361-410	LIGHTING PLAN APPLICATION FEE	-450.00	-400.00	-300.00	-300.00	0.00	0.00
01-300-361-510	ZONING MAP SALES	-66.00	0.00	0.00	0.00	0.00	0.00
01-300-361-520	CODE OF ORDINANCE SALES	0.00	0.00	0.00	0.00	0.00	0.00
01-300-361-560	STREET SIGN SALES	0.00	0.00	0.00	0.00	0.00	0.00
01-300-361-630	SCASD TAX COLLECTION REVENUE	-21,229.69	-38,400.00	-53,920.00	-42,000.00	0.00	0.00
01-300-361-650	TAX CERTIFICATION REVENUE	-5,935.00	-7,000.00	-7,000.00	-7,000.00	0.00	0.00
01-300-361-710	MISCELLANEOUS BID FEES	-50.00	-50.00	-50.00	-50.00	0.00	0.00
01-300-361-750	ORDINANCE AMENDMENT FEES	0.00	0.00	0.00	0.00	0.00	0.00
<b>361</b>	<b>DEPARTMENTAL EARNINGS</b>	<b>78,842.97</b>	<b>89,660.00</b>	<b>127,170.00</b>	<b>110,450.00</b>	<b>0.00</b>	<b>0.00</b>
<b>362</b>	<b>PUBLIC SAFETY</b>						

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
01-300-362-000	MISCELLANEOUS POLICE REVENUE	-12,450.75	0.00	-5,968.00	0.00	0.00	0.00
01-300-362-010	AG PROGRESS DAYS REVENUE	0.00	-5,825.00	-5,825.00	-5,825.00	0.00	0.00
01-300-362-100	POLICE BIKE RODEO REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
01-300-362-101	POLICE ASSISTANCE AT PSU	-42,860.73	-37,350.00	-37,350.00	-37,350.00	0.00	0.00
01-300-362-110	ACCIDENT REPORT SALES	-3,540.00	-3,600.00	-3,600.00	-3,600.00	0.00	0.00
01-300-362-111	LOCAL BACKGROUND CHECKS	-22.00	0.00	-200.00	-100.00	0.00	0.00
01-300-362-112	POLICE OFFICER TEST FEES	-1,275.00	0.00	0.00	0.00	0.00	0.00
01-300-362-220	PARKING PERMITS	-143.00	-250.00	-250.00	-250.00	0.00	0.00
01-300-362-450	SPECIAL EVENTS PERMITS	-25.00	-50.00	-40.00	-40.00	0.00	0.00
<b>362</b>	<b>PUBLIC SAFETY</b>	<b>60,316.48</b>	<b>47,075.00</b>	<b>53,233.00</b>	<b>47,165.00</b>	<b>0.00</b>	<b>0.00</b>
<b>363</b>	<b>PUBLIC WORKS SERVICE REVENUE</b>						
01-300-363-100	SIDEWALK REPAIRSREPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00
01-300-363-500	PUBLIC WORKS SERVICES REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
01-300-363-510	MISCELLANEOUS PROJECT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
01-300-363-520	STREET TREE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
<b>363</b>	<b>PUBLIC WORKS SERVICE REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00
01-300-364-800	WEEDREFUSE CLEAN-UP FEES	0.00	0.00	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>0.00</b>	<b>0.00</b>
<b>365</b>	<b>HEALTH SERVICES REVENUE</b>						
01-300-365-200	HEALTH INSPECTION FEES	-7,802.70	-8,500.00	-8,500.00	-8,500.00	0.00	0.00
<b>365</b>	<b>HEALTH SERVICES REVENUE</b>	<b>7,802.70</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>367</b>	<b>CULTURERECREATION</b>						
01-300-367-800	PARK CONTRIBUTIONS	0.00	0.00	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>0.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>						
01-300-389-000	MISCELLANEOUS REVENUE	-4,283.84	-2,000.00	-2,600.00	-2,600.00	0.00	0.00
01-300-389-010	UNEMPLOYMENT COMP REFUNDS	-3,722.00	0.00	-3,611.00	0.00	0.00	0.00
01-300-389-015	ELECTRICITY REFUNDS	0.00	0.00	-2,700.00	0.00	0.00	0.00
01-300-389-020	INSURANCE CLAIMSREFUNDS	-37,709.32	-10,000.00	-28,000.00	-10,000.00	0.00	0.00
01-300-389-030	ONLINE PAYMENT CHARGESFEES	0.00	0.00	0.00	0.00	0.00	0.00
01-300-389-040	SAFETY PROGRAM AWARD REVENUE	-1,170.01	-2,000.00	-2,000.00	-2,000.00	0.00	0.00
01-300-389-050	HEALTH INSURANCE REFUNDS	-165,884.74	-75,000.00	-249,709.00	-100,000.00	0.00	0.00
01-300-389-060	PCARD REBATES	-287.66	-400.00	-787.00	-500.00	0.00	0.00
01-300-389-070	FLEX PLAN FOREFEITURES	0.00	0.00	0.00	0.00	0.00	0.00
01-300-389-080	WORKERS COMP REFUNDS	-6,149.00	0.00	-2,818.00	0.00	0.00	0.00
01-300-389-090	WELLNESS FUND GRANTS	-1,000.00	0.00	-1,000.00	-1,000.00	0.00	0.00
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>220,206.57</b>	<b>89,400.00</b>	<b>293,225.00</b>	<b>116,100.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00
01-300-392-030	TRANSFER IN CAPITAL RES FUND	0.00	0.00	0.00	0.00	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
01-300-392-031	TRANSFER IN-REG CAP REC PROJS	0.00	0.00	0.00	0.00	0.00	0.00
01-300-392-035	TRANSFER FROM LIQUID FUELS	0.00	0.00	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	0.00	0.00
01-300-392-065	TRANSFER IN NU PENSION FUND	0.00	-56,500.00	-120,836.00	-70,766.00	0.00	0.00
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>56,500.00</b>	<b>120,836.00</b>	<b>70,766.00</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	-45,158.75	0.00	0.00	0.00	0.00	0.00
<b>395</b>	<b>REFUNDS OF PRIOR YR'S EXPENSES</b>	<b>45,158.75</b>	<b>0.00</b>	<b>0.00</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	20,625.00	20,625.00	20,625.00	20,625.00	0.00	0.00
01-400-400-240	GENERAL EXPENSE	4,306.93	5,000.00	4,800.00	5,000.00	0.00	0.00
01-400-400-320	CNET CONTRIBUTIONS	23,319.00	21,745.00	21,745.00	26,106.00	0.00	0.00
01-400-400-330	TRANSPORTATION	0.00	250.00	0.00	250.00	0.00	0.00
01-400-400-340	ADVERTISING & PRINTING	410.78	0.00	0.00	0.00	0.00	0.00
01-400-400-420	DUESSUBSCRIPTIONSMEMBERSHIPS	6,646.24	10,000.00	5,000.00	7,800.00	0.00	0.00
<b>400</b>	<b>LEGISLATIVE BODY</b>	<b>55,307.95</b>	<b>57,620.00</b>	<b>52,170.00</b>	<b>59,781.00</b>	<b>0.00</b>	<b>0.00</b>
<b>401</b>	<b>EXECUTIVE</b>						
01-400-401-110	TOWNSHIP MANAGERS SALARY	108,378.60	111,110.00	111,110.00	116,303.00	0.00	0.00
01-400-401-112	ASSISTANT MANAGER SALARY	24,257.70	57,400.00	57,400.00	126,742.00	0.00	0.00
01-400-401-114	ADMINISTRATIVE STAFF SALARY	111,214.61	114,300.00	114,300.00	36,861.00	0.00	0.00
01-400-401-210	OFFICE SUPPLIES	1,245.97	2,500.00	1,100.00	2,000.00	0.00	0.00
01-400-401-240	GENERAL EXPENSE	1,882.74	5,500.00	2,000.00	4,000.00	0.00	0.00
01-400-401-252	COMPUTER COSTS	5,023.66	6,200.00	4,500.00	4,500.00	0.00	0.00
01-400-401-320	COMMUNICATIONS	13,537.47	21,300.00	13,500.00	20,500.00	0.00	0.00
01-400-401-329	COMMUNITY ENGAGEMENT	0.00	9,500.00	5,500.00	7,500.00	0.00	0.00
01-400-401-330	TRANSPORTATION	0.00	250.00	225.00	250.00	0.00	0.00
01-400-401-340	ADVERTISING AND PRINTING	13,971.54	24,000.00	15,000.00	24,000.00	0.00	0.00
01-400-401-350	BONDING	625.00	625.00	625.00	625.00	0.00	0.00
01-400-401-370	USE 401.252	0.00	0.00	0.00	0.00	0.00	0.00
01-400-401-420	DUESSUBSCRIPTIONSMEMBERSHIPS	5,622.95	12,150.00	10,500.00	12,700.00	0.00	0.00
01-400-401-450	CONTRACTED SERVICES	0.00	25,000.00	24,050.00	0.00	0.00	0.00
01-400-401-460	EDUCATION	150.00	0.00	0.00	0.00	0.00	0.00
01-400-401-750	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
<b>401</b>	<b>EXECUTIVE</b>	<b>285,910.24</b>	<b>389,835.00</b>	<b>359,810.00</b>	<b>355,981.00</b>	<b>0.00</b>	<b>0.00</b>
<b>402</b>	<b>FINANCE</b>						
01-400-402-110	FINANCE DIRECTORS SALARY	87,048.93	89,274.00	89,274.00	93,256.00	0.00	0.00
01-400-402-114	FINANCE STAFF SALARIES	70,574.32	72,297.00	72,297.00	92,974.00	0.00	0.00
01-400-402-115	FINANCE OVERTIME	0.00	0.00	0.00	500.00	0.00	0.00
01-400-402-210	OFFICE SUPPLIES	515.48	1,500.00	1,500.00	1,500.00	0.00	0.00
01-400-402-240	GENERAL EXPENSE	36.00	150.00	150.00	150.00	0.00	0.00
01-400-402-252	COMPUTER MAINTENANCE	2,802.30	10,750.00	10,750.00	11,000.00	0.00	0.00
01-400-402-311	FEES FOR ANNUAL AUDIT	27,284.46	28,250.00	28,250.00	29,100.00	0.00	0.00
01-400-402-320	COMMUNICATIONS	239.98	250.00	200.00	260.00	0.00	0.00
01-400-402-330	TRANSPORTATION	0.00	150.00	0.00	150.00	0.00	0.00



Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
01-400-402-340	ADVERTISING AND PRINTING	119.88	1,500.00	1,500.00	1,500.00	0.00	0.00
01-400-402-370	USE 402.252	24,290.82	0.00	0.00	0.00	0.00	0.00
01-400-402-420	DUESSUBSCRIPTIONSMEMBERSHIPS	2,408.04	1,615.00	2,000.00	3,750.00	0.00	0.00
01-400-402-460	EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
01-400-402-750	OFFICE EQUIPMENT	0.00	0.00	0.00	350.00	0.00	0.00
<b>402</b>	<b>FINANCE</b>	<b>215,320.21</b>	<b>205,736.00</b>	<b>205,921.00</b>	<b>234,490.00</b>	<b>0.00</b>	<b>0.00</b>
<b>403</b>	<b>TAX OFFICE</b>						
01-400-403-114	TAX DEPARTMENT SALARY	34,897.54	34,302.00	40,346.00	35,167.00	0.00	0.00
01-400-403-180	TAX STAFF OVERTIME	689.13	500.00	150.00	500.00	0.00	0.00
01-400-403-210	OFFICE SUPPLIES	425.01	500.00	250.00	300.00	0.00	0.00
01-400-403-240	GENERAL EXPENSE	185.34	50.00	50.00	50.00	0.00	0.00
01-400-403-252	COMPUTERS & IT	68.88	250.00	312.00	500.00	0.00	0.00
01-400-403-317	TCC COSTS	0.00	0.00	0.00	0.00	0.00	0.00
01-400-403-320	POSTAGE	3,123.24	3,650.00	5,000.00	5,000.00	0.00	0.00
01-400-403-330	TRANSPORTATION	28.34	50.00	0.00	0.00	0.00	0.00
01-400-403-340	ADVERTISING AND PRINTING	1,862.93	1,000.00	1,000.00	1,000.00	0.00	0.00
01-400-403-350	BONDING	703.00	500.00	700.00	700.00	0.00	0.00
01-400-403-370	REPAIRSMAINTENANCE AGREEMENTS	36.65	0.00	0.00	0.00	0.00	0.00
01-400-403-420	DUESSUBSCRIPTIONSMEMBERSHIPS	36.19	500.00	0.00	250.00	0.00	0.00
01-400-403-450	CONTRACTED SERVICES	2,990.72	3,600.00	3,600.00	3,700.00	0.00	0.00
01-400-403-750	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
<b>403</b>	<b>TAX OFFICE</b>	<b>45,046.97</b>	<b>44,902.00</b>	<b>51,408.00</b>	<b>47,167.00</b>	<b>0.00</b>	<b>0.00</b>
<b>404</b>	<b>LEGAL</b>						
01-400-404-310	SOLICITORS SERVICES	9,863.22	30,000.00	25,370.00	35,000.00	0.00	0.00
01-400-404-314	LEGAL SERVICES-SPEC COUNCIL	612.00	12,000.00	7,500.00	32,000.00	0.00	0.00
01-400-404-315	LEGAL SERVICES-OTHER	17,258.09	0.00	500.00	0.00	0.00	0.00
01-400-404-317	CABLE FRANCHISE CONSORTIUM	11,954.50	2,000.00	0.00	0.00	0.00	0.00
<b>404</b>	<b>LEGAL</b>	<b>39,687.81</b>	<b>44,000.00</b>	<b>33,370.00</b>	<b>67,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>406</b>	<b>OTHER GOVT ADMINISTRATION</b>						
01-400-406-530	ADMINISTRATION & GENERAL	105,766.00	102,025.00	102,025.00	137,600.00	0.00	0.00
01-400-406-532	CRCOG BUILDING CAPITAL	8,381.00	9,105.00	9,105.00	5,503.00	0.00	0.00
01-400-406-533	CRCOG CONTINGENCY	0.00	0.00	0.00	3,912.00	0.00	0.00
<b>406</b>	<b>OTHER GOVT ADMINISTRATION</b>	<b>114,147.00</b>	<b>111,130.00</b>	<b>111,130.00</b>	<b>147,015.00</b>	<b>0.00</b>	<b>0.00</b>
<b>407</b>	<b>IT-NETWORKING</b>						
01-400-407-240	GENERAL EXPENSE	0.71	500.00	100.00	500.00	0.00	0.00
01-400-407-252	COMPUTER REPAIRS & MAINTENANCE	0.00	99,200.00	75,000.00	92,158.00	0.00	0.00
01-400-407-370	USE 407.252	49,242.30	0.00	0.00	0.00	0.00	0.00
01-400-407-420	DUESSUBSCRIPTIONSMEMBERSHIPS	0.00	50.00	0.00	50.00	0.00	0.00
01-400-407-452	COMPUTER SERVICES	75,960.95	77,000.00	77,000.00	79,310.00	0.00	0.00
01-400-407-750	REPLACEMENT EQUIPMENT	8,929.28	16,500.00	18,500.00	20,000.00	0.00	0.00
<b>407</b>	<b>IT-NETWORKING</b>	<b>134,133.24</b>	<b>193,250.00</b>	<b>170,600.00</b>	<b>192,018.00</b>	<b>0.00</b>	<b>0.00</b>
<b>408</b>	<b>ENGINEERING</b>						
01-400-408-110	PUBLIC WORKS DIRECTOR SALARY	98,430.75	101,151.00	101,151.00	105,917.00	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
01-400-408-112	TOWNSHIP ENGINEER SALARY	170,905.95	214,124.00	214,124.00	227,041.00	0.00	0.00
01-400-408-114	ENGINEERING STAFF SALARIES	93,406.00	96,897.00	96,897.00	93,940.00	0.00	0.00
01-400-408-115	ENGINEERING INTERN WAGES	60,078.55	26,000.00	26,000.00	27,000.00	0.00	0.00
01-400-408-210	OFFICE SUPPLIES	2,193.84	2,600.00	2,200.00	2,300.00	0.00	0.00
01-400-408-238	PERSONAL PROTECTIVE EQUIPMENT	0.00	1,400.00	1,200.00	1,400.00	0.00	0.00
01-400-408-240	GENERAL EXPENSE	460.26	1,350.00	3,000.00	3,000.00	0.00	0.00
01-400-408-251	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	2,000.00	0.00	0.00
01-400-408-252	COMPUTERS & IT	6,885.79	5,500.00	5,500.00	5,500.00	0.00	0.00
01-400-408-313	ENGINEERING PROJECTS	-4,343.20	10,000.00	0.00	0.00	0.00	0.00
01-400-408-317	ENGINEERING - SPECIALTIES	5,997.15	12,000.00	12,000.00	12,000.00	0.00	0.00
01-400-408-320	COMMUNICATIONS	6,208.56	6,300.00	5,100.00	5,100.00	0.00	0.00
01-400-408-330	TRANSPORTATION	0.00	150.00	150.00	150.00	0.00	0.00
01-400-408-340	ADVERTISING AND PRINTING	5,539.90	6,000.00	3,000.00	5,500.00	0.00	0.00
01-400-408-370	USE 408.252	206.41	0.00	0.00	0.00	0.00	0.00
01-400-408-420	DUES SUBSCRIPTIONS MEMBERSHIPS	6,808.45	15,500.00	12,000.00	15,505.00	0.00	0.00
01-400-408-450	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
01-400-408-460	EDUCATION	477.80	1,500.00	0.00	5,000.00	0.00	0.00
01-400-408-750	OFFICE EQUIPMENT	0.00	2,500.00	0.00	1,500.00	0.00	0.00
<b>408</b>	<b>ENGINEERING</b>	<b>453,256.21</b>	<b>502,972.00</b>	<b>482,322.00</b>	<b>512,853.00</b>	<b>0.00</b>	<b>0.00</b>
<b>409</b>	<b>BUILDINGS &amp; GROUNDS</b>						
01-400-409-114	CUSTODIANS SALARY	72,130.54	74,713.00	74,713.00	78,233.00	0.00	0.00
01-400-409-180	CUSTODIAN OVERTIME	0.00	500.00	0.00	500.00	0.00	0.00
01-400-409-210	USE 486.300	42.45	0.00	0.00	0.00	0.00	0.00
01-400-409-220	OPERATING SUPPLIES	5,739.75	3,600.00	3,600.00	3,600.00	0.00	0.00
01-400-409-226	CLEANING SUPPLIES	934.11	2,000.00	2,400.00	2,400.00	0.00	0.00
01-400-409-239	PERSONAL PROTECTIVE EQUIPMENT	0.00	0.00	0.00	500.00	0.00	0.00
01-400-409-250	REPAIR & MAINTENANCE	33,388.58	30,300.00	30,300.00	30,300.00	0.00	0.00
01-400-409-361	ELECTRICITY	28,762.60	44,620.00	30,000.00	44,620.00	0.00	0.00
01-400-409-362	NATURAL GAS	13,747.87	21,000.00	13,000.00	21,000.00	0.00	0.00
01-400-409-366	WATER	2,303.30	2,200.00	2,400.00	2,400.00	0.00	0.00
01-400-409-367	REFUSE & RECYCLING & SHREDDING	3,292.01	3,300.00	3,300.00	3,300.00	0.00	0.00
01-400-409-450	CONTRACTED SERVICES	450.00	0.00	0.00	0.00	0.00	0.00
<b>409</b>	<b>BUILDINGS &amp; GROUNDS</b>	<b>160,791.21</b>	<b>182,233.00</b>	<b>159,713.00</b>	<b>186,853.00</b>	<b>0.00</b>	<b>0.00</b>
<b>410</b>	<b>POLICE</b>						
01-400-410-110	POLICE CHIEFS SALARY	97,688.54	99,840.00	101,406.00	104,516.00	0.00	0.00
01-400-410-112	POLICE OFFICERS SALARIES	1,532,368.41	1,588,392.00	1,588,392.00	1,665,085.00	0.00	0.00
01-400-410-114	POLICE STAFF SALARY	83,708.24	80,044.00	88,409.00	87,202.00	0.00	0.00
01-400-410-115	PART TIME WAGES	0.00	8,091.00	0.00	8,229.00	0.00	0.00
01-400-410-178	HEART N LUNG PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
01-400-410-179	LONGEVITY PAY	15,453.00	18,223.00	18,223.00	19,393.00	0.00	0.00
01-400-410-180	GENERAL OVERTIME	138,694.00	154,000.00	138,900.00	154,000.00	0.00	0.00
01-400-410-191	UNIFORMS AND EQUIPMENT	24,868.88	35,000.00	31,900.00	37,500.00	0.00	0.00
01-400-410-210	OFFICE SUPPLIES	2,686.79	3,500.00	3,100.00	3,500.00	0.00	0.00
01-400-410-225	CRIMINAL INVESTIGATIONS	3,346.19	6,500.00	5,800.00	6,500.00	0.00	0.00
01-400-410-231	VEHICLE FUEL - GASOLINE	43,163.70	48,830.00	31,000.00	45,710.00	0.00	0.00
01-400-410-233	VEHICLE FUEL - CNG	0.00	500.00	0.00	0.00	0.00	0.00
01-400-410-234	OIL LUBRICANTS AND FLUIDS	5,944.13	8,000.00	5,100.00	8,000.00	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
01-400-410-240	GENERAL EXPENSE	2,228.73	16,400.00	12,500.00	11,000.00	0.00	0.00
01-400-410-242	AMMUNITION & RELATED SUPPLIES	14,891.24	17,000.00	16,100.00	17,250.00	0.00	0.00
01-400-410-249	COMMUNITY RELATIONS SUPPLIES	2,554.15	2,750.00	2,500.00	2,750.00	0.00	0.00
01-400-410-251	VEHICLE PARTS	26,774.83	31,500.00	22,500.00	30,000.00	0.00	0.00
01-400-410-252	COMPUTERS & IT	31,009.84	59,300.00	55,100.00	75,754.00	0.00	0.00
01-400-410-260	BATTERIES	825.00	1,500.00	1,300.00	1,500.00	0.00	0.00
01-400-410-315	DNA TESTING	0.00	10,000.00	0.00	10,000.00	0.00	0.00
01-400-410-317	OTHER AGENCY (DUI) CHARGES	28,241.17	26,410.00	26,300.00	26,410.00	0.00	0.00
01-400-410-320	COMMUNICATIONS	10,213.90	9,500.00	9,600.00	9,750.00	0.00	0.00
01-400-410-327	RADIO MAINTENANCE	35.00	1,000.00	0.00	1,000.00	0.00	0.00
01-400-410-330	TRANSPORTATION	3,204.74	4,300.00	4,400.00	4,500.00	0.00	0.00
01-400-410-340	ADVERTISING AND PRINTING	2,661.61	4,000.00	1,500.00	4,000.00	0.00	0.00
01-400-410-370	USE 410.252	1,866.90	0.00	0.00	0.00	0.00	0.00
01-400-410-380	OUTSIDE VEHICLE REPAIRS	6,711.22	8,000.00	6,900.00	8,000.00	0.00	0.00
01-400-410-420	DUESSUBSCRIPTIONSMEMBERSHIPS	21,162.77	37,000.00	30,300.00	37,000.00	0.00	0.00
01-400-410-450	CONTRACTED SERVICES	14,979.68	25,200.00	24,200.00	26,565.00	0.00	0.00
01-400-410-460	EDUCATION	3,372.64	12,500.00	0.00	0.00	0.00	0.00
01-400-410-461	USE 410.462	348.00	0.00	0.00	0.00	0.00	0.00
01-400-410-462	ACADEMY TRAINING	0.00	17,159.00	0.00	17,159.00	0.00	0.00
01-400-410-750	OFFICE EQUIPMENT	30,793.19	24,275.00	24,200.00	28,393.00	0.00	0.00
<b>410</b>	<b>POLICE</b>	<b>2,149,796.49</b>	<b>2,358,714.00</b>	<b>2,249,630.00</b>	<b>2,450,666.00</b>	<b>0.00</b>	<b>0.00</b>
<b>411</b>	<b>FIRE</b>						
01-400-411-530	CRCOG FIRE CONTRIBUTION	314,753.00	334,292.00	334,292.00	358,259.00	0.00	0.00
01-400-411-540	WARRIORS MARK FIRE CONT	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0.00
01-400-411-541	PORT MATILDA FIRE CONTRIBUTION	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0.00
01-400-411-750	CRCOG FIRE CAPITAL CONT	91,189.00	91,189.00	91,189.00	94,303.00	0.00	0.00
01-400-411-990	FOREIGN FIRE RELIEF	118,417.15	118,417.00	127,838.00	127,838.00	0.00	0.00
<b>411</b>	<b>FIRE</b>	<b>531,359.15</b>	<b>550,898.00</b>	<b>560,319.00</b>	<b>587,400.00</b>	<b>0.00</b>	<b>0.00</b>
<b>412</b>	<b>AMBULANCE</b>						
01-400-412-541	PORT MATILDA EMS CONTRIBUTIONS	500.00	500.00	500.00	500.00	0.00	0.00
<b>412</b>	<b>AMBULANCE</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>413</b>	<b>CODE ENFORCEMENT</b>						
01-400-413-364	SEWAGE ENFORCEMENT SERVICES	600.00	300.00	300.00	300.00	0.00	0.00
<b>413</b>	<b>CODE ENFORCEMENT</b>	<b>600.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>414</b>	<b>PLANNING &amp; ZONING</b>						
01-400-414-110	PLANZONING DIRECTOR SALARY	79,413.39	81,443.00	78,000.00	80,886.00	0.00	0.00
01-400-414-112	ZONING ADMINISTRATOR SALARY	64,549.89	66,205.00	63,871.00	69,324.00	0.00	0.00
01-400-414-114	P & Z STAFF SALARIES	127,170.29	128,266.00	123,860.00	132,870.00	0.00	0.00
01-400-414-115	ORDINANCE ENFORCEMENT SALARY	23,000.44	19,500.00	19,847.00	19,500.00	0.00	0.00
01-400-414-191	UNIFORM EQUIPMENT PURCHASES	487.85	500.00	1,250.00	1,000.00	0.00	0.00
01-400-414-210	OFFICE SUPPLIES	-217.10	1,000.00	1,250.00	1,500.00	0.00	0.00
01-400-414-240	GENERAL EXPENSE	493.08	400.00	500.00	500.00	0.00	0.00
01-400-414-252	COMPUTERS & IT	378.86	500.00	250.00	250.00	0.00	0.00
01-400-414-310	PROFESSIONAL SERVICES	13,310.00	12,750.00	14,750.00	20,000.00	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
01-400-414-320	COMMUNICATIONS	643.47	600.00	600.00	1,000.00	0.00	0.00
01-400-414-330	TRANSPORTATION	75.21	50.00	170.00	200.00	0.00	0.00
01-400-414-340	ADVERTISING AND PRINTING	4,158.36	14,250.00	14,250.00	14,250.00	0.00	0.00
01-400-414-370	REPAIRS & MAINTENANCE	201.58	0.00	0.00	0.00	0.00	0.00
01-400-414-420	DUES/SUBSCRIPTIONS/MEMBERSHIPS	7,623.59	15,600.00	10,000.00	17,200.00	0.00	0.00
01-400-414-450	CONTRACTED SERVICES	0.00	500.00	500.00	0.00	0.00	0.00
01-400-414-460	EDUCATION	0.00	6,000.00	0.00	0.00	0.00	0.00
01-400-414-461	TRAINING/SEMINARS	958.43	0.00	0.00	0.00	0.00	0.00
01-400-414-530	CRCOG - CR PLANNING AGENCY	76,154.00	81,725.00	81,725.00	51,920.00	0.00	0.00
01-400-414-531	CRCOG - METRO PLANNING ORG	28,966.00	29,499.00	29,499.00	30,715.00	0.00	0.00
01-400-414-750	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	0.00	300.00	0.00	0.00
<b>414</b>	<b>PLANNING &amp; ZONING</b>	<b>427,367.34</b>	<b>458,788.00</b>	<b>440,322.00</b>	<b>441,415.00</b>	<b>0.00</b>	<b>0.00</b>
<b>415</b>	<b>EMERGENCY MANAGEMENT</b>						
01-400-415-530	CRCOG EMS CONTRIBUTION	33,851.00	33,986.00	33,986.00	36,239.00	0.00	0.00
01-400-415-531	CRCOG - EMS CONTINGENCY	311.00	331.00	331.00	331.00	0.00	0.00
<b>415</b>	<b>EMERGENCY MANAGEMENT</b>	<b>34,162.00</b>	<b>34,317.00</b>	<b>34,317.00</b>	<b>36,570.00</b>	<b>0.00</b>	<b>0.00</b>
<b>421</b>	<b>HEALTH &amp; WELFARE</b>						
01-400-421-318	HEALTH OFFICER SERVICES	9,411.89	9,500.00	9,750.00	9,500.00	0.00	0.00
<b>421</b>	<b>HEALTH &amp; WELFARE</b>	<b>9,411.89</b>	<b>9,500.00</b>	<b>9,750.00</b>	<b>9,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>426</b>	<b>RECYCLING</b>						
01-400-426-368	RECYCLING - LEAVES & GRASS	33,005.00	33,005.00	33,005.00	33,005.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>430</b>	<b>PUBLIC WORKS ADMINISTRATION</b>						
01-400-430-191	UNIFORM SERVICE	5,961.64	7,000.00	7,000.00	7,000.00	0.00	0.00
01-400-430-210	OFFICE SUPPLIES	314.62	0.00	0.00	0.00	0.00	0.00
01-400-430-231	GASOLINE	11,310.15	11,000.00	19,250.00	19,250.00	0.00	0.00
01-400-430-232	DIESEL FUEL	37,451.38	36,000.00	45,650.00	45,650.00	0.00	0.00
01-400-430-234	OIL/LUBRICANTS/FLUIDS	8,405.19	8,500.00	9,500.00	9,500.00	0.00	0.00
01-400-430-238	PERSONAL PROTECTIVE EQUIPMENT	9,488.18	10,325.00	10,325.00	10,325.00	0.00	0.00
01-400-430-240	GENERAL EXPENSE	14,950.24	17,000.00	9,000.00	15,000.00	0.00	0.00
01-400-430-252	COMPUTERS & IT	904.47	2,200.00	2,038.00	2,050.00	0.00	0.00
01-400-430-260	SMALL TOOLS AND EQUIPMENT	12,379.02	8,500.00	8,500.00	8,500.00	0.00	0.00
01-400-430-320	COMMUNICATIONS	1,679.91	1,920.00	1,920.00	1,920.00	0.00	0.00
01-400-430-327	RADIO MAINTENANCE	2,204.13	2,500.00	500.00	2,000.00	0.00	0.00
01-400-430-370	USE 430.252	0.00	0.00	0.00	0.00	0.00	0.00
01-400-430-384	EQUIPMENT RENTALS	5,564.74	5,500.00	2,000.00	5,000.00	0.00	0.00
01-400-430-420	DUES/SUBSCRIPTIONS/MEMBERSHIPS	3,700.56	3,810.00	1,000.00	3,810.00	0.00	0.00
01-400-430-450	CONTRACTED SERVICES	-6,208.81	2,000.00	1,000.00	2,000.00	0.00	0.00
01-400-430-750	OFFICE EQUIPMENT	0.00	500.00	0.00	500.00	0.00	0.00
<b>430</b>	<b>PUBLIC WORKS ADMINISTRATION</b>	<b>108,105.42</b>	<b>116,755.00</b>	<b>117,683.00</b>	<b>132,505.00</b>	<b>0.00</b>	<b>0.00</b>
<b>432</b>	<b>WINTER MAINTENANCE</b>						
01-400-432-222	CHEMICAL AND SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
01-400-432-240	GENERAL EXPENSE	32.64	1,000.00	1,000.00	1,000.00	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
01-400-432-250	USE 432.251	0.00	0.00	0.00	0.00	0.00	0.00
01-400-432-251	REPAIRS & MAINTENANCE	4,121.69	6,000.00	5,000.00	6,000.00	0.00	0.00
01-400-432-450	CONTRACTED SNOW REMOVAL	6,483.30	14,300.00	10,000.00	14,300.00	0.00	0.00
<b>432</b>	<b>WINTER MAINTENANCE</b>	<b>10,637.63</b>	<b>21,300.00</b>	<b>16,000.00</b>	<b>21,300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>433</b>	<b>TRAFFIC CONTROL DEVICES</b>						
01-400-433-245	STREET SIGNS AND SUPPLIES	13,035.86	20,000.00	15,000.00	20,000.00	0.00	0.00
01-400-433-361	TRAFFIC SIGNAL CHARGES	13,705.65	14,000.00	14,000.00	14,250.00	0.00	0.00
01-400-433-372	TRAFFIC SIGNAL REPAIRS	6,329.58	8,000.00	1,000.00	7,000.00	0.00	0.00
<b>433</b>	<b>TRAFFIC CONTROL DEVICES</b>	<b>33,071.09</b>	<b>42,000.00</b>	<b>30,000.00</b>	<b>41,250.00</b>	<b>0.00</b>	<b>0.00</b>
<b>437</b>	<b>TOOLS &amp; EQUIPMENT MAINTENANCE</b>						
01-400-437-114	MECHANICS SALARY	59,846.17	109,110.00	109,110.00	113,976.00	0.00	0.00
01-400-437-180	MECHANIC OVERTIME	968.40	1,000.00	0.00	1,000.00	0.00	0.00
01-400-437-238	PERSONAL PROTECTION EQUIPMENT	0.00	1,000.00	500.00	1,000.00	0.00	0.00
01-400-437-240	MECHANICS SMALL TOOLS	3,100.96	4,100.00	4,100.00	4,100.00	0.00	0.00
01-400-437-250	USE 437.251	-8,537.67	0.00	0.00	0.00	0.00	0.00
01-400-437-251	REPAIRS & MAINTENANCE	76,453.71	75,000.00	75,000.00	77,250.00	0.00	0.00
01-400-437-370	OUTSIDE REPAIRS	12,084.99	11,300.00	16,000.00	16,000.00	0.00	0.00
01-400-437-420	DUES/SUBSCRIPTIONS/MEMBERSHIPS	1,064.25	4,300.00	4,000.00	4,300.00	0.00	0.00
<b>437</b>	<b>TOOLS &amp; EQUIPMENT MAINTENANCE</b>	<b>144,980.81</b>	<b>205,810.00</b>	<b>208,710.00</b>	<b>217,626.00</b>	<b>0.00</b>	<b>0.00</b>
<b>438</b>	<b>ROAD &amp; BRIDGE MAINTENANCE</b>						
01-400-438-112	ROAD SUPERINTENDENT SALARIES	75,336.13	77,261.00	77,261.00	80,901.00	0.00	0.00
01-400-438-114	ROAD CREW SALARIES	554,915.96	570,140.00	570,140.00	598,297.00	0.00	0.00
01-400-438-115	PART-TIME HELP WAGES	24,470.87	49,500.00	40,000.00	103,927.00	0.00	0.00
01-400-438-180	ROAD CREW OVERTIME	19,529.33	40,000.00	20,000.00	30,000.00	0.00	0.00
01-400-438-245	MATERIALS/SUPPLIES (NON-LF)	8,586.37	10,000.00	9,000.00	9,500.00	0.00	0.00
<b>438</b>	<b>ROAD &amp; BRIDGE MAINTENANCE</b>	<b>682,838.66</b>	<b>746,901.00</b>	<b>716,401.00</b>	<b>822,625.00</b>	<b>0.00</b>	<b>0.00</b>
<b>447</b>	<b>TRANSIT SYSTEM</b>						
01-400-447-530	CATA-TRANSPORTATION	128,437.50	131,032.00	131,032.00	128,638.00	0.00	0.00
<b>447</b>	<b>TRANSIT SYSTEM</b>	<b>128,437.50</b>	<b>131,032.00</b>	<b>131,032.00</b>	<b>128,638.00</b>	<b>0.00</b>	<b>0.00</b>
<b>452</b>	<b>PARTICIPANT RECREATION</b>						
01-400-452-530	CRCOG - PARKS & RECREATION	382,191.00	404,448.00	404,448.00	472,082.00	0.00	0.00
01-400-452-531	CRCOG - REGION AQUATICS CONTR	0.00	0.00	0.00	0.00	0.00	0.00
01-400-452-532	CRCOG - REGION POOLS CAPITAL	134,972.00	136,275.00	136,275.00	136,781.00	0.00	0.00
01-400-452-533	CRCOG - NATURE CENTRE	22,022.00	24,861.00	24,861.00	25,764.00	0.00	0.00
01-400-452-534	CRCOG - PARKS/REC CAPITAL CONT	43,107.00	45,058.00	45,058.00	40,081.00	0.00	0.00
01-400-452-535	CRCOG - REGION PARKS CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
01-400-452-536	CRCOG NATURE CENTER CAPITAL	6,969.00	13,830.00	13,830.00	25,764.00	0.00	0.00
<b>452</b>	<b>PARTICIPANT RECREATION</b>	<b>589,261.00</b>	<b>624,472.00</b>	<b>624,472.00</b>	<b>700,472.00</b>	<b>0.00</b>	<b>0.00</b>
<b>453</b>	<b>SPECTATOR RECREATION</b>						
01-400-453-540	SPECTATOR RECREATION	10,593.11	8,650.00	6,600.00	12,000.00	0.00	0.00
<b>453</b>	<b>SPECTATOR RECREATION</b>	<b>10,593.11</b>	<b>8,650.00</b>	<b>6,600.00</b>	<b>12,000.00</b>	<b>0.00</b>	<b>0.00</b>

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>454</b>	<b>PARKS</b>						
01-400-454-220	TWP PARK OPERATING EXPENSES	294.20	0.00	100.00	250.00	0.00	0.00
01-400-454-340	PARKS & REC ADVERTISING	0.00	0.00	150.00	150.00	0.00	0.00
01-400-454-372	PARKS MINOR IMPROVEMENTS	16.74	0.00	0.00	0.00	0.00	0.00
01-400-454-720	TWP PARKS PLAYGROUND EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
<b>454</b>	<b>PARKS</b>	<b>310.94</b>	<b>0.00</b>	<b>250.00</b>	<b>400.00</b>	<b>0.00</b>	<b>0.00</b>
<b>455</b>	<b>SHADE TREES</b>						
01-400-455-114	ARBORIST SALARY	58,398.82	59,892.00	59,892.00	107,714.00	0.00	0.00
01-400-455-115	PART-TIME HELP WAGES	29,383.11	49,900.00	24,000.00	22,200.00	0.00	0.00
01-400-455-220	OPERATING SUPPLIES	536.60	500.00	0.00	500.00	0.00	0.00
01-400-455-238	PERSONAL PROTECTION EQUIPMENT	0.00	500.00	300.00	1,500.00	0.00	0.00
01-400-455-240	GENERAL EXPENSE	2,889.24	1,000.00	1,500.00	2,000.00	0.00	0.00
01-400-455-245	SUPPLIES & MATERIALS	0.00	1,000.00	100.00	5,000.00	0.00	0.00
01-400-455-260	SMALL TOOLS	1,282.03	2,500.00	1,500.00	3,500.00	0.00	0.00
01-400-455-370	REPAIRS & MAINTENANCE	713.12	1,000.00	700.00	1,000.00	0.00	0.00
01-400-455-372	STREET TREES - NEW	20,400.00	0.00	0.00	0.00	0.00	0.00
01-400-455-375	STREET TREE REPLACEMENTS	24,462.38	35,760.00	0.00	0.00	0.00	0.00
01-400-455-384	EQUIPMENT RENTAL-ARBORIST	0.00	0.00	0.00	1,000.00	0.00	0.00
01-400-455-420	DUES/SUBSCRIPTIONS/MEMBERSHIPS	1,710.35	4,400.00	3,500.00	5,550.00	0.00	0.00
01-400-455-450	CONTRACTED SERVICES	44,871.82	66,250.00	66,250.00	58,000.00	0.00	0.00
01-400-455-461	TRAINING/SEMINARS	0.00	0.00	0.00	0.00	0.00	0.00
<b>455</b>	<b>SHADE TREES</b>	<b>184,647.47</b>	<b>222,702.00</b>	<b>157,742.00</b>	<b>207,964.00</b>	<b>0.00</b>	<b>0.00</b>
<b>456</b>	<b>LIBRARIES</b>						
01-400-456-530	CRCOG - SCHLOW LIBRARY	425,817.00	442,080.00	442,080.00	475,730.00	0.00	0.00
01-400-456-531	CRCOG - SCHLOW LIBRARY	23,032.00	22,992.00	22,992.00	24,626.00	0.00	0.00
<b>456</b>	<b>LIBRARIES</b>	<b>448,849.00</b>	<b>465,072.00</b>	<b>465,072.00</b>	<b>500,356.00</b>	<b>0.00</b>	<b>0.00</b>
<b>458</b>	<b>SENIOR CITIZENS</b>						
01-400-458-530	CRCOG - SENIOR CENTER	37,546.00	42,581.00	42,581.00	43,800.00	0.00	0.00
01-400-458-540	FERGUSON SENIOR CITIZENS	0.00	0.00	0.00	0.00	0.00	0.00
<b>458</b>	<b>SENIOR CITIZENS</b>	<b>37,546.00</b>	<b>42,581.00</b>	<b>42,581.00</b>	<b>43,800.00</b>	<b>0.00</b>	<b>0.00</b>
<b>461</b>	<b>NATURAL RESOURCE CONSERVATION</b>						
01-400-461-540	SPRING CRK WTRSHD COMMISSION	1,769.00	1,769.00	1,769.00	1,769.00	0.00	0.00
01-400-461-541	SPRING CREEK MONITORING	4,840.00	5,000.00	4,840.00	4,840.00	0.00	0.00
<b>461</b>	<b>NATURAL RESOURCE CONSERVATION</b>	<b>6,609.00</b>	<b>6,769.00</b>	<b>6,609.00</b>	<b>6,609.00</b>	<b>0.00</b>	<b>0.00</b>
<b>462</b>	<b>LAND &amp; HOUSING</b>						
01-400-462-540	LAND & HOUSING	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
01-400-462-541	SUSTAINABLE COMMUNITIES	0.00	3,000.00	1,000.00	3,000.00	0.00	0.00
01-400-462-542	SLAB CABIN RUN INITIATIVE	0.00	0.00	0.00	0.00	0.00	0.00
<b>462</b>	<b>SLAB CABIN RUN INITIATIVE</b>	<b>5,000.00</b>	<b>8,000.00</b>	<b>6,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>463</b>	<b>COMMUNITY DEVELOPMENT</b>						
01-400-463-540	ECONOMIC DEVELOPMENT CONTRIBUT	14,500.00	35,000.00	48,500.00	40,000.00	0.00	0.00
<b>463</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>14,500.00</b>	<b>35,000.00</b>	<b>48,500.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.00</b>

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>472</b>	<b>DEBT SERVICE INTEREST</b>						
01-400-472-390	INTEREST ON ESCROW DEPOSITS	25,941.94	500.00	300.00	500.00	0.00	0.00
<b>472</b>	<b>DEBT SERVICE INTEREST</b>	<b>25,941.94</b>	<b>500.00</b>	<b>300.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>481</b>	<b>PAYROLL TAXES</b>						
01-400-481-192	EMPLOYER SOCIAL SECURITY	295,211.55	302,100.00	293,650.00	312,952.00	0.00	0.00
01-400-481-194	UMEMPLOYMENT COMPENSATION	5,178.90	10,185.00	10,000.00	10,027.00	0.00	0.00
<b>481</b>	<b>PAYROLL TAXES</b>	<b>300,390.45</b>	<b>312,285.00</b>	<b>303,650.00</b>	<b>322,979.00</b>	<b>0.00</b>	<b>0.00</b>
<b>483</b>	<b>PENSIONS</b>						
01-400-483-197	NON UNIFORM PENSION EXPENSE	402,811.73	504,165.00	504,165.00	566,235.00	0.00	0.00
<b>483</b>	<b>PENSIONS</b>	<b>402,811.73</b>	<b>504,165.00</b>	<b>504,165.00</b>	<b>566,235.00</b>	<b>0.00</b>	<b>0.00</b>
<b>486</b>	<b>PROPERTY INSURANCE</b>						
01-400-486-300	SAFETY IMPROVEMENT EXPENSES	0.00	3,200.00	1,000.00	3,200.00	0.00	0.00
01-400-486-350	INSURANCE CLAIM EXPENSES	16,861.72	0.00	2,000.00	0.00	0.00	0.00
01-400-486-351	PROPERTY INSURANCE	40,585.13	47,360.00	57,761.00	57,761.00	0.00	0.00
01-400-486-352	POLICE LIABILITY INSURANCE	13,269.84	16,200.00	23,795.00	23,795.00	0.00	0.00
01-400-486-353	PUBLIC OFFICIALS INSURANCE	10,923.78	13,350.00	19,777.00	19,777.00	0.00	0.00
01-400-486-354	WORKERS COMPENSATION	131,600.00	186,900.00	146,700.00	182,216.00	0.00	0.00
01-400-486-355	VEHICLE INSURANCE	17,448.74	21,300.00	28,800.00	28,800.00	0.00	0.00
01-400-486-356	CRIME INSURANCE	557.58	760.00	1,200.00	1,200.00	0.00	0.00
<b>486</b>	<b>PROPERTY INSURANCE</b>	<b>231,246.79</b>	<b>289,070.00</b>	<b>281,033.00</b>	<b>316,749.00</b>	<b>0.00</b>	<b>0.00</b>
<b>487</b>	<b>HEALTH INSURANCE</b>						
01-400-487-187	HEALTH INSURANCE WAIVERS	72,407.54	52,200.00	53,500.00	37,109.00	0.00	0.00
01-400-487-195	VISION INSURANCE	8,251.47	8,000.00	8,200.00	8,200.00	0.00	0.00
01-400-487-196	HEALTH INSURANCE	956,561.93	872,380.00	893,788.00	909,198.00	0.00	0.00
01-400-487-197	RETIREMENT HEALTH SAVINGS	4,000.00	5,000.00	4,000.00	5,000.00	0.00	0.00
01-400-487-198	DENTAL INSURANCE	42,744.41	39,500.00	39,500.00	40,177.00	0.00	0.00
01-400-487-199	LIFE INSURANCE	7,212.10	6,100.00	6,100.00	6,100.00	0.00	0.00
01-400-487-200	DISABILITY INSURANCE	7,399.22	7,900.00	7,900.00	7,900.00	0.00	0.00
01-400-487-300	EMPLOYEE WELLNESS	3,937.02	3,500.00	3,500.00	5,000.00	0.00	0.00
<b>487</b>	<b>HEALTH INSURANCE</b>	<b>1,102,513.69</b>	<b>994,580.00</b>	<b>1,016,488.00</b>	<b>1,018,684.00</b>	<b>0.00</b>	<b>0.00</b>
<b>489</b>	<b>MISCELLANEOUS EXPENSE</b>						
01-400-489-112	SALARIES & WAGES MERIT INCREAS	0.00	20,100.00	0.00	43,483.00	0.00	0.00
01-400-489-113	SALARIES & WAGES MARKET ADJ	0.00	0.00	0.00	0.00	0.00	0.00
01-400-489-117	SALARIESWAGES DEFERRED COMP	0.00	0.00	0.00	0.00	0.00	0.00
01-400-489-160	EMPLOYEE SERVICE AWARDS	950.00	1,000.00	750.00	1,000.00	0.00	0.00
01-400-489-300	UNCOMMITTED EXPENSE RESERVE	850.72	25,000.00	0.00	25,000.00	0.00	0.00
<b>489</b>	<b>MISCELLANEOUS EXPENSE</b>	<b>1,800.72</b>	<b>46,100.00</b>	<b>750.00</b>	<b>69,483.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00
01-400-491-430	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>

<b>Acct #</b>	<b>Description</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Requested</b>	<b>2020 Proposed</b>	<b>2020 Adopted</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	0.00	0.00
01-400-492-003	TRANSFER TO HYDRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
01-400-492-016	TRANSFER TO GOA FUND	500,000.00	500,000.00	500,000.00	500,000.00	0.00	0.00
01-400-492-019	TRANSFER TO AG PRES FUND	0.00	25,000.00	25,000.00	25,000.00	0.00	0.00
01-400-492-030	TRANSFER TO CAP RES FUND	595,000.00	750,000.00	595,000.00	500,000.00	0.00	0.00
01-400-492-031	TRANSFER TO RCRP FUND	0.00	0.00	0.00	0.00	0.00	0.00
01-400-492-032	TRANSFER TO TIF FUND	1,420,994.95	1,404,000.00	1,344,037.00	1,416,496.00	0.00	0.00
01-400-492-033	TRANSFER TO AG PRESERVATION	0.00	0.00	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	0.00	0.00
01-400-492-035	TRANSFER TO LIQUID FUELS FUND	7,380.00	30,000.00	30,000.00	0.00	0.00	0.00
01-400-492-060	TRANSFER TO POLICE PENSION FUN	0.00	0.00	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	0.00	0.00
01-400-492-093	TRANSFER TO TUDEK TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>	<b>2,523,374.95</b>	<b>2,709,000.00</b>	<b>2,494,037.00</b>	<b>2,441,496.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>11,728,344.00</b>	<b>11,736,850.00</b>	<b>12,027,555.00</b>	<b>11,971,851.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b>11,683,270.61</b>	<b>12,710,444.00</b>	<b>12,132,662.00</b>	<b>12,982,185.00</b>	<b>0.00</b>	<b>0.00</b>
<b>01</b>	<b>GENERAL FUND</b>	<b>-45,073.39</b>	<b>973,594.00</b>	<b>105,107.00</b>	<b>1,010,334.00</b>	<b>0.00</b>	<b>0.00</b>



# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
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 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>02</b>	<b>STREET LIGHT FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
02-300-341-000	INTEREST REVENUE	-73.89	-40.00	-150.00	-150.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>73.89</b>	<b>40.00</b>	<b>150.00</b>	<b>150.00</b>	<b>0.00</b>	<b>0.00</b>
<b>383</b>	<b>SPECIAL ASSESSMENTS</b>						
02-300-383-110	STREET LIGHT ASSESSMENTS	-15,415.27	-23,000.00	-23,000.00	-23,000.00	0.00	0.00
<b>383</b>	<b>SPECIAL ASSESSMENTS</b>	<b>15,415.27</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>						
02-300-392-001	TRANSFER IN GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>434</b>	<b>STREET LIGHTING</b>						
02-400-434-361	STREET LIGHT SERVICE	17,623.52	20,000.00	20,000.00	20,000.00	0.00	0.00
02-400-434-372	STREET LIGHT MAINTENANCE	2,150.15	2,500.00	1,000.00	2,500.00	0.00	0.00
<b>434</b>	<b>STREET LIGHTING</b>	<b>19,773.67</b>	<b>22,500.00</b>	<b>21,000.00</b>	<b>22,500.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>15,489.16</b>	<b>23,040.00</b>	<b>23,150.00</b>	<b>23,150.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b>19,773.67</b>	<b>22,500.00</b>	<b>21,000.00</b>	<b>22,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>02</b>	<b>STREET LIGHT FUND</b>	<b>4,284.51</b>	<b>-540.00</b>	<b>-2,150.00</b>	<b>-650.00</b>	<b>0.00</b>	<b>0.00</b>

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
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 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>03</b>	<b>HYDRANT FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
03-300-341-000	INTEREST EARNINGS	-121.44	-135.00	-500.00	-500.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>121.44</b>	<b>135.00</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>383</b>	<b>SPECIAL ASSESSMENTS</b>						
03-300-383-020	HYDRANT ASSESSMENTS	-36,073.19	-48,000.00	-50,000.00	-85,000.00	0.00	0.00
<b>383</b>	<b>SPECIAL ASSESSMENTS</b>	<b>36,073.19</b>	<b>48,000.00</b>	<b>50,000.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>						
03-300-392-001	TRANSFER IN GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>448</b>	<b>WATER SYSTEMS</b>						
03-400-448-363	HYDRANT SERVICE	39,163.75	41,375.00	81,400.00	85,000.00	0.00	0.00
<b>448</b>	<b>WATER SYSTEMS</b>	<b>39,163.75</b>	<b>41,375.00</b>	<b>81,400.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>36,194.63</b>	<b>48,135.00</b>	<b>50,500.00</b>	<b>85,500.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b>39,163.75</b>	<b>41,375.00</b>	<b>81,400.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>03</b>	<b>HYDRANT FUND</b>	<b>2,969.12</b>	<b>-6,760.00</b>	<b>30,900.00</b>	<b>-500.00</b>	<b>0.00</b>	<b>0.00</b>

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>16</b>	<b>GOA FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
16-300-341-000	INTEREST EARNINGS	-2,516.01	-5,000.00	-2,000.00	-36,578.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>2,516.01</b>	<b>5,000.00</b>	<b>2,000.00</b>	<b>36,578.00</b>	<b>0.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>						
16-300-389-000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>0.00</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	-500,000.00	-500,000.00	-500,000.00	-500,000.00	0.00	0.00
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>393</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>						
16-300-393-110	BOND PROCEEDS	0.00	-5,000,000.00	0.00	-6,800,000.00	0.00	0.00
16-300-393-200	BOND PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00
<b>393</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>	<b>0.00</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>6,800,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>401</b>	<b>EXECUTIVE</b>						
16-400-401-240	GENERAL EXPENSE	0.00	500.00	0.00	8,643.00	0.00	0.00
<b>401</b>	<b>EXECUTIVE</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>8,643.00</b>	<b>0.00</b>	<b>0.00</b>
<b>404</b>	<b>LEGAL</b>						
16-400-404-310	LEGAL FEES	0.00	30,000.00	0.00	90,935.00	0.00	0.00
<b>404</b>	<b>LEGAL</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>	<b>90,935.00</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	0.00	0.00	0.00	0.00	0.00	0.00
16-400-471-731	PRINCIPAL PAYMENTS-2009 BOND	0.00	0.00	0.00	0.00	0.00	0.00
16-400-471-732	PRINCIPAL PMTS- 2014 PNC LOAN	0.00	0.00	0.00	0.00	0.00	0.00
<b>471</b>	<b>DEBT SERVICE PRINCIPAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>472</b>	<b>DEBT SERVICE INTEREST</b>						
16-400-472-730	INTEREST PAYMENT-COG BLDG	0.00	0.00	0.00	0.00	0.00	0.00
16-400-472-731	INTEREST PAYMENT-2009 BOND	0.00	0.00	0.00	0.00	0.00	0.00
16-400-472-732	INTEREST PMTS-2014 PNC LOAN	0.00	0.00	0.00	160,844.00	0.00	0.00
<b>472</b>	<b>DEBT SERVICE INTEREST</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>160,844.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Acct #</b>	<b>Description</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Requested</b>	<b>2020 Proposed</b>	<b>2020 Adopted</b>
<b>475</b>	<b>FISCAL AGENT FEES</b>						
16-400-475-000	BOND ISSUE COSTS	0.00	20,000.00	0.00	85,000.00	0.00	0.00
<b>475</b>	<b>FISCAL AGENT FEES</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>486</b>	<b>PROPERTY INSURANCE</b>						
16-400-486-353	BOND INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
<b>486</b>	<b>PROPERTY INSURANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>						
16-400-492-030	TRANSFERS OUT-CAP RES FUND	400,000.00	5,950,500.00	500,000.00	6,842,000.00	0.00	0.00
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>	<b>400,000.00</b>	<b>5,950,500.00</b>	<b>500,000.00</b>	<b>6,842,000.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>502,516.01</b>	<b>5,505,000.00</b>	<b>502,000.00</b>	<b>7,336,578.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b>400,000.00</b>	<b>6,001,000.00</b>	<b>500,000.00</b>	<b>7,187,422.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16</b>	<b>GOA FUND</b>	<b>-102,516.01</b>	<b>496,000.00</b>	<b>-2,000.00</b>	<b>-149,156.00</b>	<b>0.00</b>	<b>0.00</b>

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>19</b>	<b>AG PRESERVATION FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
19-300-341-000	INTEREST EARNED	-886.15	-1,000.00	-750.00	-750.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>886.15</b>	<b>1,000.00</b>	<b>750.00</b>	<b>750.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>						
19-300-392-001	TRANSFER IN-GENERAL FUND	0.00	-25,000.00	-25,000.00	-25,000.00	0.00	0.00
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>461</b>	<b>NATURAL RESOURCE CONSERVATION</b>						
19-400-461-070	AG EASEMENT PURCHASES	9,015.00	60,000.00	9,100.00	53,250.00	0.00	0.00
<b>461</b>	<b>NATURAL RESOURCE CONSERVATION</b>	<b>9,015.00</b>	<b>60,000.00</b>	<b>9,100.00</b>	<b>53,250.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>886.15</b>	<b>26,000.00</b>	<b>25,750.00</b>	<b>25,750.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b>9,015.00</b>	<b>60,000.00</b>	<b>9,100.00</b>	<b>53,250.00</b>	<b>0.00</b>	<b>0.00</b>
<b>19</b>	<b>AG PRESERVATION FUND</b>	<b>8,128.85</b>	<b>34,000.00</b>	<b>-16,650.00</b>	<b>27,500.00</b>	<b>0.00</b>	<b>0.00</b>

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

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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	-19,446.47	-30,000.00	-22,500.00	-22,500.00	0.00	0.00
30-300-341-020	UNREALIZED GL	0.00	0.00	0.00	0.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>19,446.47</b>	<b>30,000.00</b>	<b>22,500.00</b>	<b>22,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>342</b>	<b>RENTS &amp; ROYALTIES</b>						
30-300-342-210	CODES FIRE TRAILER BLDG LEASE	-10,000.00	-10,000.00	-10,000.00	-10,000.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>354</b>	<b>STATE GRANTS</b>						
30-300-354-010	DCNR GRANT REVENUE	0.00	-100,000.00	0.00	0.00	0.00	0.00
30-300-354-020	SAFETY EQUIP GRANT REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
30-300-354-150	RECYCLING EQUIPMENT	0.00	-233,132.00	-167,745.00	0.00	0.00	0.00
30-300-354-160	MISC STATE GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>354</b>	<b>STATE GRANTS</b>	<b>0.00</b>	<b>333,132.00</b>	<b>167,745.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>355</b>	<b>STATE SHARED REVENUES</b>						
30-300-355-080	MARCELLUS SHALE IMPACT FEES	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>357</b>	<b>LOCAL GRANTS</b>						
30-300-357-020	CNG GRANT REVENUE	0.00	0.00	0.00	-3,950.00	0.00	0.00
<b>357</b>	<b>LOCAL GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,950.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>						
30-300-387-000	DEVELOPER CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</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	-10.00	0.00	0.00	0.00	0.00	0.00
30-300-389-010	MC POST REVENUE - CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>391</b>	<b>SALE OF FIXED ASSETS</b>						
30-300-391-100	SALE OF FIXED ASSETS	-4,705.00	-2,000.00	-169,000.00	-2,000.00	0.00	0.00
<b>391</b>	<b>SALE OF FIXED ASSETS</b>	<b>4,705.00</b>	<b>2,000.00</b>	<b>169,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>						
30-300-392-001	TRANSFER IN GENERAL FUND	-595,000.00	-750,000.00	-595,000.00	-500,000.00	0.00	0.00
30-300-392-016	TRANSFER IN GOA FUND	-400,000.00	0.00	-500,000.00	-6,842,000.00	0.00	0.00
30-300-392-030	TRANSFER IN CAPITAL RESERVE	0.00	-5,950,500.00	0.00	0.00	0.00	0.00
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>995,000.00</b>	<b>6,700,500.00</b>	<b>1,095,000.00</b>	<b>7,342,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>393</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>						
30-300-393-100	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>395</b>	<b>REFUNDS OF PRIOR YR'S EXPENSES</b>						
30-300-395-000	REFUND OF PRIOR YEARS EXP	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>401</b>	<b>EXECUTIVE</b>						
30-400-401-750	CAPITAL EQUIPMENT PURCHASES	-999.00	25,000.00	5,000.00	65,000.00	0.00	0.00
<b>401</b>	<b>EXECUTIVE</b>	<b>-999.00</b>	<b>25,000.00</b>	<b>5,000.00</b>	<b>65,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>402</b>	<b>FINANCE</b>						
30-400-402-750	CAPITAL EQUIPMENT PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00
<b>402</b>	<b>FINANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>407</b>	<b>IT-NETWORKING</b>						
30-400-407-750	CAPITAL EQUIPMENT PURCHASES	7,466.99	81,500.00	50,000.00	75,000.00	0.00	0.00
<b>407</b>	<b>IT-NETWORKING</b>	<b>7,466.99</b>	<b>81,500.00</b>	<b>50,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>408</b>	<b>ENGINEERING</b>						
30-400-408-750	CAPITAL EQUIPMENT PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00
<b>408</b>	<b>ENGINEERING</b>	<b>0.00</b>	<b>0.00</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	190,718.98	5,638,300.00	400,000.00	7,252,300.00	0.00	0.00
30-400-409-760	BUILDING MAINTENANCE FUND	0.00	14,700.00	0.00	2,200.00	0.00	0.00
30-400-409-770	WELLNESS/FITNESS FUND	0.00	2,500.00	5,000.00	4,000.00	0.00	0.00
<b>409</b>	<b>BUILDINGS &amp; GROUNDS</b>	<b>190,718.98</b>	<b>5,655,500.00</b>	<b>405,000.00</b>	<b>7,258,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>410</b>	<b>POLICE</b>						
30-400-410-374	MOBILE COMM POST-CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00
30-400-410-750	POLICE CAPITAL PURCHASES	96,540.38	226,200.00	147,000.00	244,400.00	0.00	0.00
30-400-410-760	POLICE/RADIO SYSTEM	64,358.39	0.00	0.00	0.00	0.00	0.00
<b>410</b>	<b>POLICE</b>	<b>160,898.77</b>	<b>226,200.00</b>	<b>147,000.00</b>	<b>244,400.00</b>	<b>0.00</b>	<b>0.00</b>
<b>414</b>	<b>PLANNING &amp; ZONING</b>						
30-400-414-750	CAPITAL EQUIPMENT PURCHASES	16,155.05	33,200.00	14,000.00	250,000.00	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>414</b>	<b>PLANNING &amp; ZONING</b>	<b>16,155.05</b>	<b>33,200.00</b>	<b>14,000.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>430</b>	<b>PUBLIC WORKS ADMINISTRATION</b>						
30-400-430-750	NEW EQUIPMENT	15,101.66	324,086.00	325,000.00	42,300.00	0.00	0.00
30-400-430-760	REPLACEMENT EQUIPMENT	313,427.12	436,652.00	390,000.00	479,400.00	0.00	0.00
<b>430</b>	<b>PUBLIC WORKS ADMINISTRATION</b>	<b>328,528.78</b>	<b>760,738.00</b>	<b>715,000.00</b>	<b>521,700.00</b>	<b>0.00</b>	<b>0.00</b>
<b>434</b>	<b>STREET LIGHTING</b>						
30-400-434-372	STREET LIGHT IMPROVEMENTS	0.00	32,000.00	0.00	32,000.00	0.00	0.00
<b>434</b>	<b>STREET LIGHTING</b>	<b>0.00</b>	<b>32,000.00</b>	<b>0.00</b>	<b>32,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>438</b>	<b>ROAD &amp; BRIDGE MAINTENANCE</b>						
30-400-438-245	GAS IMPACT FEE EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>439</b>	<b>ROAD CONSTRUCTION</b>						
30-400-439-610	CAPITAL CONSTRUCTION	15,201.53	0.00	0.00	0.00	0.00	0.00
30-400-439-620	PGM STREETScape PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
30-400-439-710	ROW ACQUISITION COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>439</b>	<b>ROAD CONSTRUCTION</b>	<b>15,201.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>446</b>	<b>STORMWATER</b>						
30-400-446-313	STORM WATER ENGINEERING	0.00	375,000.00	275,000.00	75,000.00	0.00	0.00
30-400-446-610	STORMWATER PROJECTS	56,032.59	123,000.00	24,000.00	120,000.00	0.00	0.00
<b>446</b>	<b>STORMWATER</b>	<b>56,032.59</b>	<b>498,000.00</b>	<b>299,000.00</b>	<b>195,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>452</b>	<b>PARTICIPANT RECREATION</b>						
30-400-452-610	REGIONAL PARK PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
30-400-452-750	MISC PARK EXPENDITURES	156,122.40	0.00	0.00	0.00	0.00	0.00
<b>452</b>	<b>PARTICIPANT RECREATION</b>	<b>156,122.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>454</b>	<b>PARKS</b>						
30-400-454-313	TOWNSHIP PARK ENGINEERING	0.00	10,000.00	5,500.00	0.00	0.00	0.00
30-400-454-750	TWP PARKS CAPITAL IMPROVEMENTS	111,644.57	326,500.00	178,800.00	212,500.00	0.00	0.00
<b>454</b>	<b>PARKS</b>	<b>111,644.57</b>	<b>336,500.00</b>	<b>184,300.00</b>	<b>212,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>455</b>	<b>SHADE TREES</b>						
30-400-455-372	USE 30.455.375	0.00	0.00	0.00	0.00	0.00	0.00
30-400-455-375	STREET TREES-NEW & REPLACEMENT	0.00	0.00	18,000.00	28,350.00	0.00	0.00
30-400-455-450	CONTRACTED SERVICES	0.00	0.00	0.00	35,000.00	0.00	0.00
<b>455</b>	<b>SHADE TREES</b>	<b>0.00</b>	<b>0.00</b>	<b>18,000.00</b>	<b>63,350.00</b>	<b>0.00</b>	<b>0.00</b>
<b>486</b>	<b>PROPERTY INSURANCE</b>						
30-400-486-356	COMPUTER SELF-INSURANCE	3,945.09	6,000.00	2,750.00	6,000.00	0.00	0.00
<b>486</b>	<b>PROPERTY INSURANCE</b>	<b>3,945.09</b>	<b>6,000.00</b>	<b>2,750.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00
30-400-492-032	TRANSFER TO TIF FUND	0.00	0.00	0.00	0.00	0.00	0.00



<b>Acct #</b>	<b>Description</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Requested</b>	<b>2020 Proposed</b>	<b>2020 Adopted</b>
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Revenue Total</i>	1,029,161.47	7,075,632.00	1,464,245.00	7,380,450.00	0.00	0.00
	<i>Expense Total</i>	<u>1,045,715.75</u>	<u>7,654,638.00</u>	<u>1,840,050.00</u>	<u>8,923,450.00</u>	<u>0.00</u>	<u>0.00</u>
30	CAPITAL RESERVE FUND	16,554.28	579,006.00	375,805.00	1,543,000.00	0.00	0.00

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>31</b>	<b>REG CAP REC PROJECTS FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
31-300-341-000	INTEREST EARNED	-21,591.28	-20,000.00	-15,000.00	-15,000.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>21,591.28</b>	<b>20,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>						
31-300-387-000	DEVELOPER CONTRIBUTIONS	-400,000.00	-400,000.00	-400,000.00	0.00	0.00	0.00
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>						
31-300-389-000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>439</b>	<b>ROAD CONSTRUCTION</b>						
31-400-439-610	CONSTRUCTION COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>439</b>	<b>ROAD CONSTRUCTION</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00
31-400-452-535	CRCOG-REG PARKS CAPITAL	104,138.00	104,376.00	104,376.00	111,031.00	0.00	0.00
31-400-452-750	REGIONAL PARK CAPITAL IMP	0.00	45,000.00	0.00	45,000.00	0.00	0.00
<b>452</b>	<b>PARTICIPANT RECREATION</b>	<b>104,138.00</b>	<b>149,376.00</b>	<b>104,376.00</b>	<b>156,031.00</b>	<b>0.00</b>	<b>0.00</b>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>						
31-400-492-001	TRANSFERS OUT-GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>421,591.28</b>	<b>420,000.00</b>	<b>415,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b>104,138.00</b>	<b>149,376.00</b>	<b>104,376.00</b>	<b>156,031.00</b>	<b>0.00</b>	<b>0.00</b>
<b>31</b>	<b>REG CAP REC PROJECTS FUND</b>	<b>-317,453.28</b>	<b>-270,624.00</b>	<b>-310,624.00</b>	<b>141,031.00</b>	<b>0.00</b>	<b>0.00</b>

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>32</b>	<b>TRANSPORT IMPROVEMENT FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
32-300-341-000	INTEREST EARNINGS	-68,883.46	-95,000.00	-50,000.00	-50,000.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>68,883.46</b>	<b>95,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>351</b>	<b>FEDERAL GRANTS</b>						
32-300-351-030	PTCI GRANT REVENUE	-103,392.23	-756,000.00	0.00	-768,000.00	0.00	0.00
<b>351</b>	<b>FEDERAL GRANTS</b>	<b>103,392.23</b>	<b>756,000.00</b>	<b>0.00</b>	<b>768,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>354</b>	<b>STATE GRANTS</b>						
32-300-354-030	PTCI GRANT FUNDING	0.00	0.00	-80,000.00	0.00	0.00	0.00
<b>354</b>	<b>STATE GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>357</b>	<b>LOCAL GRANTS</b>						
32-300-357-000	UTILITY REIMBURSEMENTS	0.00	0.00	0.00	-50,000.00	0.00	0.00
<b>357</b>	<b>LOCAL GRANTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>						
32-300-387-000	DEVELOPER CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>						
32-300-389-000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>0.00</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	-1,420,994.95	-1,404,000.00	-1,344,037.00	-1,416,496.00	0.00	0.00
32-300-392-018	TRANSFER IN-GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
32-300-392-030	TRANSFER IN-CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>1,420,994.95</b>	<b>1,404,000.00</b>	<b>1,344,037.00</b>	<b>1,416,496.00</b>	<b>0.00</b>	<b>0.00</b>
<b>393</b>	<b>PROCEEDS FROM LONG TERM DEBT</b>						
32-300-393-100	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
<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>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	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>402</b>	<b>FINANCE</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<b>404</b>	<b>LEGAL</b>	<b>0.00</b>	<b>0.00</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	15,062.42	0.00	0.00	0.00	0.00	0.00
32-400-408-314	ENGINEERING DESIGN	38,129.64	120,000.00	0.00	120,000.00	0.00	0.00
<b>408</b>	<b>ENGINEERING</b>	<b>53,192.06</b>	<b>120,000.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>434</b>	<b>STREET LIGHTING</b>						
32-400-434-361	STREET LIGHT CONSTUCTION	0.00	0.00	0.00	0.00	0.00	0.00
<b>434</b>	<b>STREET LIGHTING</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00
32-400-439-311	PROF SERVICES - ROW ACQUISITIO	0.00	4,000.00	0.00	0.00	0.00	0.00
32-400-439-312	ROW LEGAL FEES	0.00	1,000.00	0.00	0.00	0.00	0.00
32-400-439-313	ROW ACQUISITION COSTS	22,667.01	16,000.00	0.00	0.00	0.00	0.00
32-400-439-360	UTILITY CONSTRUCTION COSTS	0.00	0.00	0.00	0.00	0.00	0.00
32-400-439-610	CONSTRUCTION COSTS	1,775,092.78	3,106,000.00	2,350,000.00	3,058,900.00	0.00	0.00
32-400-439-710	ROW COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>439</b>	<b>ROAD CONSTRUCTION</b>	<b>1,797,759.79</b>	<b>3,131,000.00</b>	<b>2,350,000.00</b>	<b>3,058,900.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>1,593,270.64</b>	<b>2,255,000.00</b>	<b>1,474,037.00</b>	<b>2,284,496.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b>1,850,951.85</b>	<b>3,251,000.00</b>	<b>2,350,000.00</b>	<b>3,178,900.00</b>	<b>0.00</b>	<b>0.00</b>
<b>32</b>	<b>TRANSPORT IMPROVEMENT FUND</b>	<b>257,681.21</b>	<b>996,000.00</b>	<b>875,963.00</b>	<b>894,404.00</b>	<b>0.00</b>	<b>0.00</b>

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>33</b>	<b>PGM STREETLIGHT FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
33-300-341-000	INTEREST EARNED	-264.10	-300.00	-300.00	-300.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>264.10</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>						
33-300-387-020	PRIVATE CONTRIBUTIONS	2,200.00	0.00	0.00	0.00	0.00	0.00
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>	<b>-2,200.00</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>434</b>	<b>STREET LIGHTING</b>						
33-400-434-372	STREET LIGHT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
<b>434</b>	<b>STREET LIGHTING</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<b>439</b>	<b>ROAD CONSTRUCTION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>-1,935.90</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b>0.00</b>	<b>0.00</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>1,935.90</b>	<b>-300.00</b>	<b>-300.00</b>	<b>-300.00</b>	<b>0.00</b>	<b>0.00</b>

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>34</b>	<b>PARK IMPROVEMENT FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
34-300-341-000	INTEREST EARNED-HAYMARKET	-1,073.32	-1,000.00	-1,500.00	0.00	0.00	0.00
34-300-341-010	INTEREST EARNED-HOMESTEAD	0.00	0.00	0.00	0.00	0.00	0.00
34-300-341-020	INTEREST EARNED-SUBURBAN	0.00	0.00	0.00	0.00	0.00	0.00
34-300-341-030	INTEREST EARNED-SAYBROOK	0.00	0.00	0.00	0.00	0.00	0.00
34-300-341-040	INTEREST EARNED-REGIONAL PARKS	0.00	0.00	0.00	0.00	0.00	0.00
34-300-341-050	INTEREST EARNED-AUTUMNWOOD	0.00	0.00	0.00	0.00	0.00	0.00
34-300-341-060	INTEREST EARNED-THISTLEWOOD	0.00	0.00	0.00	0.00	0.00	0.00
34-300-341-070	INTEREST EARNED-MEADOWS	0.00	0.00	0.00	0.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>1,073.32</b>	<b>1,000.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00
34-300-359-080	FEE IN LIEU-TBD	0.00	0.00	0.00	0.00	0.00	0.00
<b>359</b>	<b>LOCAL PAYMENTS IN-LIEU OF TAX</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00
34-300-367-010	CONTRIBUTIONS-HOMESTEAD	0.00	0.00	0.00	0.00	0.00	0.00
34-300-367-020	CONTRIBUTIONS-SUBURBAN	0.00	0.00	0.00	0.00	0.00	0.00
34-300-367-030	CONTRIBUTIONS-SAYBROOK	0.00	0.00	0.00	0.00	0.00	0.00
34-300-367-040	CONTRIBUTIONS-REGIONAL PARK	0.00	0.00	0.00	0.00	0.00	0.00
34-300-367-050	CONTRIBUTIONS-AUTUMNWOOD	0.00	0.00	0.00	0.00	0.00	0.00
34-300-367-060	CONTRIBUTIONS-THISTLEWOOD	0.00	0.00	0.00	0.00	0.00	0.00
34-300-367-070	CONTRIBUTIONS-MEADOWS	0.00	0.00	0.00	0.00	0.00	0.00
34-300-367-080	CONTRIBUTIONS CECIL IRVIN PARK	-387.00	0.00	-387.00	0.00	0.00	0.00
<b>367</b>	<b>CULTURERECREATION</b>	<b>387.00</b>	<b>0.00</b>	<b>387.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>0.00</b>	<b>0.00</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>						
34-300-392-001	TRANSFER IN-GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>

<u>Acct #</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Requested</u>	<u>2020 Proposed</u>	<u>2020 Adopted</u>
<b>454</b>	<b>PARKS</b>						
34-400-454-000	HAYMARKET IMPROVEMENTS	18,959.16	0.00	0.00	0.00	0.00	0.00
34-400-454-010	HOMESTEAD IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
34-400-454-020	SUBURBAN IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
34-400-454-030	SAYBROOK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
34-400-454-040	REGIONAL PARKS IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
34-400-454-050	AUTUMNWOOD IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
34-400-454-060	WESTFIELDHILLSIDE IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00
34-400-454-070	MEADOWS IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
34-400-454-080	SAYBROOK IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
34-400-454-090	use for new park	0.00	0.00	0.00	0.00	0.00	0.00
<b>454</b>	<b>PARKS</b>	<b>18,959.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>1,460.32</b>	<b>1,000.00</b>	<b>1,887.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b><u>18,959.16</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>34</b>	<b>PARK IMPROVEMENT FUND</b>	<b>17,498.84</b>	<b>-1,000.00</b>	<b>-1,887.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>35</b>	<b>LIQUID FUELS FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
35-300-341-000	INTEREST EARNED	-9,962.71	-16,000.00	-20,000.00	-20,000.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>9,962.71</b>	<b>16,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>355</b>	<b>STATE SHARED REVENUES</b>						
35-300-355-020	STATE GRANT REVENUE	-664,174.30	-664,174.00	-679,737.00	-679,737.00	0.00	0.00
<b>355</b>	<b>STATE SHARED REVENUES</b>	<b>664,174.30</b>	<b>664,174.00</b>	<b>679,737.00</b>	<b>679,737.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>						
35-300-392-001	TRANSFER IN-GENERAL FUND	-7,380.00	-30,000.00	0.00	0.00	0.00	0.00
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>	<b>7,380.00</b>	<b>30,000.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<b>403</b>	<b>TAX OFFICE</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<b>404</b>	<b>LEGAL</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<b>408</b>	<b>ENGINEERING</b>	<b>0.00</b>	<b>0.00</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	120,525.38	118,000.00	118,000.00	122,750.00	0.00	0.00
<b>432</b>	<b>WINTER MAINTENANCE</b>	<b>120,525.38</b>	<b>118,000.00</b>	<b>118,000.00</b>	<b>122,750.00</b>	<b>0.00</b>	<b>0.00</b>
<b>433</b>	<b>TRAFFIC CONTROL DEVICES</b>						
35-400-433-610	PAVEMENT MARKINGS	77,440.29	80,000.00	77,911.00	80,000.00	0.00	0.00
<b>433</b>	<b>TRAFFIC CONTROL DEVICES</b>	<b>77,440.29</b>	<b>80,000.00</b>	<b>77,911.00</b>	<b>80,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>438</b>	<b>ROAD &amp; BRIDGE MAINTENANCE</b>						
35-400-438-245	SUPPLIES & MATERIALS	32,339.96	45,000.00	45,000.00	45,000.00	0.00	0.00
35-400-438-610	CONTRACTED MAINTENANCE	221,444.08	247,000.00	255,985.00	247,000.00	0.00	0.00
<b>438</b>	<b>ROAD &amp; BRIDGE MAINTENANCE</b>	<b>253,784.04</b>	<b>292,000.00</b>	<b>300,985.00</b>	<b>292,000.00</b>	<b>0.00</b>	<b>0.00</b>



<u>Acct #</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Requested</u>	<u>2020 Proposed</u>	<u>2020 Adopted</u>
<b>439</b>	<b>ROAD CONSTRUCTION</b>						
35-400-439-610	CAPITAL CONSTRUCTION	37,979.32	128,000.00	125,000.00	98,000.00	0.00	0.00
<b>439</b>	<b>ROAD CONSTRUCTION</b>	<b>37,979.32</b>	<b>128,000.00</b>	<b>125,000.00</b>	<b>98,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>						
35-400-492-001	TRANSFERS TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>681,517.01</b>	<b>710,174.00</b>	<b>699,737.00</b>	<b>699,737.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b>489,729.03</b>	<b>618,000.00</b>	<b>621,896.00</b>	<b>592,750.00</b>	<b>0.00</b>	<b>0.00</b>
<b>35</b>	<b>LIQUID FUELS FUND</b>	<b>-191,787.98</b>	<b>-92,174.00</b>	<b>-77,841.00</b>	<b>-106,987.00</b>	<b>0.00</b>	<b>0.00</b>

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>60</b>	<b>POLICE PENSION TRUST FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
60-300-341-000	INTEREST EARNED	-149,008.82	-100,000.00	-100,000.00	-100,000.00	0.00	0.00
60-300-341-010	REALIZED GAINLOSS	-113,742.14	0.00	0.00	0.00	0.00	0.00
60-300-341-020	UNREALIZED GL	551,303.24	0.00	0.00	0.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>-288,552.28</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>355</b>	<b>STATE SHARED REVENUES</b>						
60-300-355-050	ACT 205 FUNDING	-227,121.00	-282,084.00	-282,084.00	-303,383.00	0.00	0.00
<b>355</b>	<b>STATE SHARED REVENUES</b>	<b>227,121.00</b>	<b>282,084.00</b>	<b>282,084.00</b>	<b>303,383.00</b>	<b>0.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>						
60-300-389-000	MISCELLANEOUS REVENUE	-784.46	0.00	0.00	0.00	0.00	0.00
60-300-389-010	EMPLOYER CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
60-300-389-020	EMPLOYEE CONTRIBUTIONS	-84,076.50	-89,060.00	-89,060.00	-103,200.00	0.00	0.00
60-300-389-030	MILITARY BUYBACK	0.00	0.00	0.00	0.00	0.00	0.00
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>84,860.96</b>	<b>89,060.00</b>	<b>89,060.00</b>	<b>103,200.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>						
60-300-392-001	TRANSFER IN-GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
<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>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	0.00	0.00
60-400-401-340	ADVERTISING & PRINTING	0.00	0.00	0.00	0.00	0.00	0.00
<b>401</b>	<b>EXECUTIVE</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<b>402</b>	<b>FINANCE</b>	<b>0.00</b>	<b>0.00</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	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
<b>404</b>	<b>LEGAL</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>410</b>	<b>POLICE</b>						
60-400-410-197	RETIRED PAYROLL	268,406.40	288,000.00	288,000.00	288,000.00	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
60-400-410-210	OFFICE SUPPLIES	0.00	100.00	100.00	100.00	0.00	0.00
60-400-410-229	MEETING EXPENSES	162.24	350.00	250.00	350.00	0.00	0.00
60-400-410-310	ACTUARIAL FEES	5,800.00	0.00	6,200.00	0.00	0.00	0.00
60-400-410-311	PAYROLL PROCESSING FEES	23,117.98	700.00	700.00	700.00	0.00	0.00
60-400-410-312	BROKER FEES	35,670.23	37,500.00	35,000.00	37,500.00	0.00	0.00
<b>410</b>	<b>POLICE</b>	<b>333,156.85</b>	<b>326,650.00</b>	<b>330,250.00</b>	<b>326,650.00</b>	<b>0.00</b>	<b>0.00</b>
<b>481</b>	<b>PAYROLL TAXES</b>						
60-400-481-192	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00	0.00
<b>481</b>	<b>PAYROLL TAXES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>						
60-400-492-001	TRANSFER OUT-GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>23,429.68</b>	<b>471,144.00</b>	<b>471,144.00</b>	<b>506,583.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b><u>333,156.85</u></b>	<b><u>327,650.00</u></b>	<b><u>331,250.00</u></b>	<b><u>327,650.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>60</b>	<b>POLICE PENSION TRUST FUND</b>	<b>309,727.17</b>	<b>-143,494.00</b>	<b>-139,894.00</b>	<b>-178,933.00</b>	<b>0.00</b>	<b>0.00</b>

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>65</b>	<b>NON-UNIFORM PENSION TRUST FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
65-300-341-000	INTEREST EARNED	-525.82	-50.00	-25.00	-25.00	0.00	0.00
65-300-341-010	ICMA RETIREMENT INVESTMENT-GL	214,805.71	0.00	0.00	0.00	0.00	0.00
65-300-341-020	ICMA HEALTH INVESTMENT GL	4,216.80	0.00	0.00	0.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>-218,496.69</b>	<b>50.00</b>	<b>25.00</b>	<b>25.00</b>	<b>0.00</b>	<b>0.00</b>
<b>355</b>	<b>STATE SHARED REVENUES</b>						
65-300-355-050	ACT 205 FUNDING	-187,146.35	-78,614.00	-142,917.00	-121,618.00	0.00	0.00
<b>355</b>	<b>STATE SHARED REVENUES</b>	<b>187,146.35</b>	<b>78,614.00</b>	<b>142,917.00</b>	<b>121,618.00</b>	<b>0.00</b>	<b>0.00</b>
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>						
65-300-389-000	EMPLOYER CONTRIBUTIONS	0.00	-200,000.00	-200,000.00	-200,000.00	0.00	0.00
65-300-389-010	EMPLOYEE ROLLOVERS	0.00	0.00	0.00	0.00	0.00	0.00
65-300-389-020	FOREFEITURES REVENUE	-13,526.08	0.00	0.00	0.00	0.00	0.00
65-300-389-030	EMPLOYER HEALTH CONTRIBUTIONS	-4,000.00	-5,000.00	-10,000.00	-5,000.00	0.00	0.00
65-300-389-050	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
<b>389</b>	<b>MISCELLANEOUS REVENUE</b>	<b>17,526.08</b>	<b>205,000.00</b>	<b>210,000.00</b>	<b>205,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>						
65-300-392-001	TRANSFER IN-GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
<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>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	0.00	0.00
65-400-401-250	RHS DISTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
65-400-401-310	RHS FEES	425.00	0.00	0.00	0.00	0.00	0.00
<b>401</b>	<b>EXECUTIVE</b>	<b>425.00</b>	<b>0.00</b>	<b>0.00</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	107,746.78	0.00	0.00	0.00	0.00	0.00
<b>483</b>	<b>PENSIONS</b>	<b>107,746.78</b>	<b>0.00</b>	<b>0.00</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	0.00	56,500.00	120,836.00	70,766.00	0.00	0.00
<b>492</b>	<b>INTERFUND TRANSFERS OUT</b>	<b>0.00</b>	<b>56,500.00</b>	<b>120,836.00</b>	<b>70,766.00</b>	<b>0.00</b>	<b>0.00</b>

<u>Acct #</u>	<u>Description</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Projected</u>	<u>2020 Requested</u>	<u>2020 Proposed</u>	<u>2020 Adopted</u>
<i>Revenue Total</i>		-13,824.26	283,664.00	352,942.00	326,643.00	0.00	0.00
<i>Expense Total</i>		<u>108,171.78</u>	<u>56,500.00</u>	<u>120,836.00</u>	<u>70,766.00</u>	<u>0.00</u>	<u>0.00</u>
65	NON-UNIFORM PENSION TRUST FUND	121,996.04	-227,164.00	-232,106.00	-255,877.00	0.00	0.00

# General Ledger

## 2020 Budget by Fund and Account



User: eendresen  
 Printed: 11/8/2019 9:42:46 AM  
 Period 01 - 15  
 Fiscal Year 2020

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>93</b>	<b>TUDEK PARK TRUST FUND</b>						
<b>341</b>	<b>INTEREST EARNED</b>						
93-300-341-000	INTEREST EARNED - PLGIT	-2,991.86	-125.00	-500.00	-500.00	0.00	0.00
93-300-341-010	INTEREST EARNED - FNB	-5,637.91	-2,700.00	-2,700.00	-2,700.00	0.00	0.00
93-300-341-020	UNREALIZED GL	13,445.31	0.00	0.00	0.00	0.00	0.00
93-300-341-030	INTEREST REV-CENTRE FOUNDATION	0.00	0.00	0.00	-2,600.00	0.00	0.00
<b>341</b>	<b>INTEREST EARNED</b>	<b>-4,815.54</b>	<b>2,825.00</b>	<b>3,200.00</b>	<b>5,800.00</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00
93-300-342-200	RENT RECD - FARMHOUSE	-13,494.03	-15,500.00	-13,500.00	-15,000.00	0.00	0.00
93-300-342-210	RENT RECD - OTHER FACILITIES	0.00	0.00	0.00	0.00	0.00	0.00
93-300-342-220	RENT RECD - HORSE BOARDING	-580.00	-2,400.00	-1,100.00	-1,200.00	0.00	0.00
<b>342</b>	<b>RENTS &amp; ROYALTIES</b>	<b>14,074.03</b>	<b>17,900.00</b>	<b>14,600.00</b>	<b>16,200.00</b>	<b>0.00</b>	<b>0.00</b>
<b>354</b>	<b>STATE GRANTS</b>						
93-300-354-070	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>354</b>	<b>STATE GRANTS</b>	<b>0.00</b>	<b>0.00</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	-2,104.86	0.00	-425,325.00	-2,000.00	0.00	0.00
93-300-387-010	DOG PARK CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
93-300-387-020	BUTTERFLY GARDEN CONTRIBUTIONS	0.00	-500.00	0.00	-250.00	0.00	0.00
93-300-387-030	ELSIE TUDEK MEMORIAL CONTRIBUT	-3,200.00	-500.00	0.00	0.00	0.00	0.00
<b>387</b>	<b>PRIVATE CONTRIBUTIONS</b>	<b>5,304.86</b>	<b>1,000.00</b>	<b>425,325.00</b>	<b>2,250.00</b>	<b>0.00</b>	<b>0.00</b>
<b>392</b>	<b>INTERFUND TRANSFERS IN</b>						
93-300-392-001	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<b>401</b>	<b>EXECUTIVE</b>						
93-400-401-340	ADVERTISING AND PRINTING	0.00	500.00	0.00	500.00	0.00	0.00
<b>401</b>	<b>EXECUTIVE</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>402</b>	<b>FINANCE</b>						
93-400-402-311	AUDITING SERVICES	1,100.00	1,200.00	1,200.00	1,200.00	0.00	0.00
93-400-402-312	BROKER FEES	672.38	0.00	0.00	0.00	0.00	0.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Proposed	2020 Adopted
<b>402</b>	<b>FINANCE</b>	<b>1,772.38</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>0.00</b>	<b>0.00</b>
<b>404</b>	<b>LEGAL</b>						
93-400-404-314	LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
93-400-404-317	LEGAL FEES - OTHER	0.00	0.00	0.00	0.00	0.00	0.00
<b>404</b>	<b>LEGAL</b>	<b>0.00</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00	0.00
<b>408</b>	<b>ENGINEERING</b>	<b>0.00</b>	<b>0.00</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	48.96	0.00	0.00	0.00	0.00	0.00
93-400-452-373	RENTAL HOUSE IMPROVEMENTS	3,423.81	4,000.00	0.00	30,000.00	0.00	0.00
93-400-452-376	IMPLEMENT SHED IMPROVEMENTS	330.34	500.00	0.00	500.00	0.00	0.00
93-400-452-750	GENERAL IMPROVEMENTS	0.00	3,500.00	880.00	30,000.00	0.00	0.00
<b>452</b>	<b>PARTICIPANT RECREATION</b>	<b>3,803.11</b>	<b>8,000.00</b>	<b>880.00</b>	<b>60,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>454</b>	<b>PARKS</b>						
93-400-454-220	PARK OPERATING SUPPLIES	0.00	500.00	-20.00	500.00	0.00	0.00
93-400-454-221	GARDEN PLOT SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
93-400-454-239	BUTTERFLY GARDENS	1,086.60	1,000.00	2,050.00	2,000.00	0.00	0.00
93-400-454-372	DOG PARK MAINTENANCE	286.98	250.00	220.00	250.00	0.00	0.00
93-400-454-373	RENTAL HOUSE MAINTENANCE	731.28	1,650.00	730.00	1,650.00	0.00	0.00
93-400-454-375	BANK BARN MAINTENANCE	406.99	450.00	420.00	450.00	0.00	0.00
93-400-454-376	IMPLEMENT SHED MAINTENANCE	-330.34	250.00	0.00	250.00	0.00	0.00
93-400-454-800	DEPRECIATION EXPENSE	4,827.33	3,218.00	3,218.00	3,218.00	0.00	0.00
<b>454</b>	<b>PARKS</b>	<b>7,008.84</b>	<b>7,318.00</b>	<b>6,618.00</b>	<b>8,318.00</b>	<b>0.00</b>	<b>0.00</b>
<b>486</b>	<b>PROPERTY INSURANCE</b>						
93-400-486-352	GENERAL LIABILITY EXPENSE	5,158.16	6,500.00	6,365.00	6,500.00	0.00	0.00
<b>486</b>	<b>PROPERTY INSURANCE</b>	<b>5,158.16</b>	<b>6,500.00</b>	<b>6,365.00</b>	<b>6,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>489</b>	<b>MISCELLANEOUS EXPENSE</b>						
93-400-489-240	GENERAL EXPENSE	0.00	500.00	305.00	500.00	0.00	0.00
<b>489</b>	<b>MISCELLANEOUS EXPENSE</b>	<b>0.00</b>	<b>500.00</b>	<b>305.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>491</b>	<b>REFUND OF PRIOR YR'S REVENUE</b>						
93-400-491-430	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
<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>0.00</b>	<b>0.00</b>
<i>Revenue Total</i>		<b>14,563.35</b>	<b>21,725.00</b>	<b>443,125.00</b>	<b>24,250.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Expense Total</i>		<b>17,742.49</b>	<b>24,018.00</b>	<b>15,368.00</b>	<b>77,518.00</b>	<b>0.00</b>	<b>0.00</b>
<b>93</b>	<b>TUDEK PARK TRUST FUND</b>	<b>3,179.14</b>	<b>2,293.00</b>	<b>-427,757.00</b>	<b>53,268.00</b>	<b>0.00</b>	<b>0.00</b>

*FUND 01*  
*GENERAL FUND*

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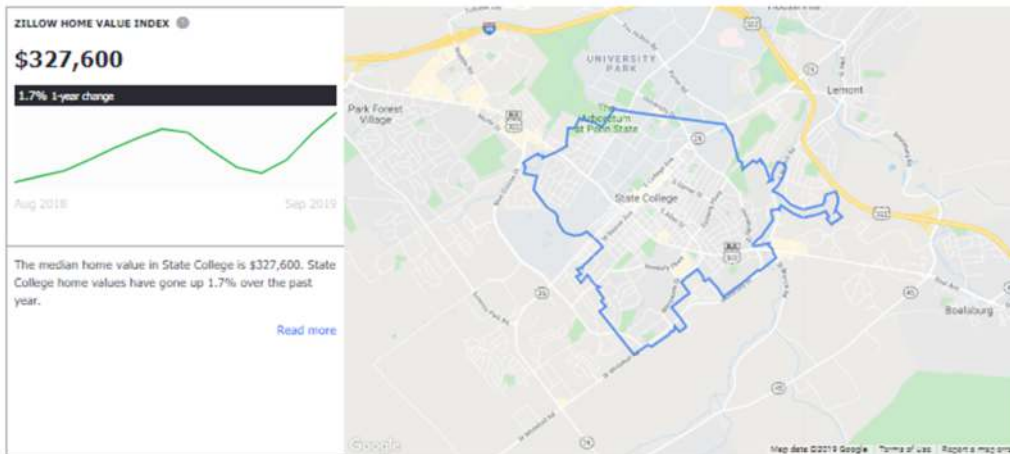


**GENERAL FUNDS**  
**FUND 1 - GENERAL OPERATING FUND**  
**REVENUE**  
**301 REAL ESTATE TAXES**

301.010 Real Estate Taxes (2.422 mills)	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$1,394,319	\$1,422,850	\$1,440,000	\$1,484,220

According to Trulia.com, the real estate sales website, as of October 28, 2019, the following housing data is submitted. Housing prices continue to increase, as well as the number of rental units.

**State College Home Prices & Values**



**State College Market Overview**

Data through Sep 30, 2019

**\$327,600** ZHVI

No data 1-yr forecast

No data Median listing price

No data Median sale price

Zillow Home Value Index | All homes | 1-yr | 5-yr | Max

Sep 2019 — State College \$327K



State College | Compare | Submit

[View Data Table](#)

**State College Market Health**

Data through Jun 30, 2018

**4.3%** Homes with negative equity (8.2% US Avg)

**0.3%** Delinquent on mortgage (1.1% US Avg)

1-yr | 5-yr | Max

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

For 2020, the Cottages are expecting 180 units to be online by August 2020. At \$150,000 per unit, this would add \$27 million to the assessed value for the township. Given a 50% taxable amount of \$13.5 million and our rate of 2.422 mils, this would provide \$33,000 in additional real estate revenue to the township each year.

The budget reflects that most of the Township real estate taxes are paid during the discount period, and the remaining are paid at face or penalty. The collection rate, including consideration of discount and penalty periods, is budgeted at 99% of the face amount.

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
2020 Estimate	2.422	\$ 612,836,704	\$ 19,434,027	\$ 1,484,290	\$ 47,069	3.28%
2019 Projected	2.422	\$ 593,402,677	\$ 5,875,274	\$ 1,437,221	\$ 14,230	1.00%
2018	2.422	\$ 587,527,403	\$ 4,822,408	\$ 1,422,991	\$ 11,680	0.83%
2017	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%

\*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

<b>301.020 Delinquent Real Estate Taxes (&lt;1.0% of above)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$11,667</b>	<b>\$10,000</b>	<b>\$8,800</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.

### 310 LOCAL ENABLING TAXES

<b>310.010 Real Estate Transfer Tax (1.25%):</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,298,499</b>	<b>\$1,450,000</b>	<b>\$1,350,000</b>	<b>\$1,450,000</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% assigned to the School District; and the remaining 1.25% allocated to the Township. This tax revenue varies with the number of real estate transfers in any given year. As the

market value of properties changes, 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
2020 Estimated	\$1,450,000	\$ 100,000	7.41%
2019 Projected	\$1,350,000	\$ 51,500	3.97%
2018	\$1,298,500	\$ (544,254)	-29.53%
2017	\$1,842,754	\$ (201,357)	-9.85%
2016	\$2,044,111	\$ 829,544	68.30%
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%

<b>310.021 Earned Income Tax (1.40%)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$6,909,303</b>	<b>\$6,929,600</b>	<b>\$6,929,600</b>	<b>\$7,000,000</b>

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.

A new Director of the Centre Tax Agency has been hired during 2018. The new Director was promoted from within with many years of experience working with the borough tax collection. Ferguson finance believes this a sound selection for the CTA.

Tax Year	Tax Rate	Gross Taxes	\$ Change	% Change	Fees	Net Taxes
2020 Estimated	1.40%	\$ 7,000,000	\$ 70,400	1.02%	\$ 168,000	\$ 6,832,000
2019 Projected	1.40%	\$ 6,929,600	\$ 20,280	0.29%	\$ 166,310	\$ 6,763,290
2018	1.40%	\$ 6,909,320	\$ 668,650	10.71%	\$ 165,824	\$ 6,743,496
2017	1.40%	\$ 6,240,670	\$ (605,366)	-8.84%	\$ 149,776	\$ 6,090,894
2016	1.40%	\$ 6,846,036	\$ 518,265	8.19%	\$ 164,305	\$ 6,681,731
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

<b>310.051 Local Services Tax (\$47 per person)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$356,249</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>

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, assigned to the Township. For amounts under \$12,000, any amount up to \$5 is assigned to the school district first, and any remaining amounts collected over the \$5 is assigned to the Township.

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

**321 BUSINESS LICENSES & PERMITS**

<b>321.061 Transient Retailers</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$420</b>	<b>\$500</b>	<b>\$1,200</b>	<b>\$1,200</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 company would like to perform an activity in the Township, and fees have been established in accordance with the current Township Fee Schedule as follows:

<b>TRANSIENT</b>	<b>PEDDLING</b>
\$50	\$10
\$250	\$40
\$500	\$80
\$1,000	\$200

<b>321.062 Home Occupation Permits</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$150</b>	<b>\$200</b>	<b>\$200</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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>321.080 Comcast Cable Franchise Fee</b>	<b>\$265,255</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%. The cable operator is also required to pay to the municipality these assessed revenues every quarter. This estimate is based on \$5,000,000 in annual gross revenues for all Comcast cable services in Ferguson Township.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>321.081 Windstream Franchise Fee</b>	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$4,700</b>	<b>\$4,700</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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>322.030 Municipal Liens</b>	<b>\$70</b>	<b>\$0</b>	<b>\$52</b>	<b>\$0</b>

The Township has outstanding municipal liens on file with the County Recorder of Deeds. At the time of a property transfer, these liens are paid in full with interest. When a property transfer occurs, funds are remitted to the Township. As of October 31, 2019, the township had \$13,113 in outstanding liens.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>322.081 On-Lot Sewage Permits</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$2,000</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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>322.082 Sign Permits &amp; Renewals</b>	<b>\$17,225</b>	<b>\$11,000</b>	<b>\$11,000</b>	<b>\$11,000</b>

Sign permits and licenses are 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 charges are based on current Township Fee Schedule that sets forth the current prices 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

<b>322.083 Conditional Use Hearing Permits</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$600</b>	<b>\$300</b>	<b>\$800</b>	<b>\$500</b>

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

<b>322.300 Driveway Permits</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,400</b>	<b>\$2,000</b>	<b>\$1,500</b>	<b>\$1,500</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 road 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>322.500 Pave Cut Application Fees</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$4,950</b>	<b>\$4,000</b>	<b>\$5,500</b>	<b>\$5,500</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>322.900 Fiber Optic License Fees</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$27,452</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>
Zayo Group (Northeast ITS)	1/1/2020 to 12/31/2029	\$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>331.010 Magistrate/Probation Fines</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$36,048</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Based on the format of the information provided by the county, beginning in 2020, this account is being combined with 01.331.110 DUI fines/Restitutions.

<b>331.110 DUI Fines/Restitution</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$23,129</b>	<b>\$39,000</b>	<b>\$50,000</b>	<b>\$45,000</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 charges 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). Beginning in 2020, All county/magistrate fines will be accounted for in this account.

<b>331.120 False Alarm Fees</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$300</b>	<b>\$825</b>	<b>\$300</b>	<b>\$300</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>331.140 Motor Vehicle/Parking/Grass &amp; Weeds / Snow Violations</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$24,401</b>	<b>\$50,000</b>	<b>\$20,000</b>	<b>\$20,000</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>332.XXX Miscellaneous Forfeitures</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$3,206</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account represents miscellaneous forfeitures received.

**341 INTEREST**

<b>341. Interest Earnings</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$95,265</b>	<b>\$66,200</b>	<b>\$70,000</b>	<b>\$66,200</b>

341.000	JSSB Bank Interest	\$50,000
341.000	AmeriServ Bank Interest	\$2,500
341.000	AmeriServ Bank CD Interest	\$2,500
341.010	JSSB Earned Income Tax Account Interest	\$1,000
341.020	JSSB Real Estate Tax Account Interest	\$200
341.100	PLGIT CDs	\$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 over 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.

During 2018, Morgan Stanley notified the township that they would no longer be serving specific governmental clients. As a result, the township moved the investments to PLGIT.

**342 RENTS & ROYALTIES**

<b>342.200 Rent of Township Property</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$272</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 the accounting of this.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>342.210 COG Building Rental Payment</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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>342.220 Mobile Command Post Storage Fees</b>	<b>\$0</b>	<b>\$1,280</b>	<b>\$1,280</b>	<b>\$1,280</b>

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

### 351 FEDERAL GRANTS

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>351.030 DUI &amp; Corridor Grant Reimbursements</b>	<b>\$36,527</b>	<b>\$40,000</b>	<b>\$43,435</b>	<b>\$40,000</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 participates in staffing the checkpoints. The current grant period ends on September 30, 2020. An item of note is that the state payments are received several months after submission.

### 354 STATE GRANTS

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>354.022 Buckle up Reimbursement</b>	<b>\$2,607</b>	<b>\$2,600</b>	<b>\$2,600</b>	<b>\$2,600</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>354.024 Police Academy Reimbursement</b>	<b>\$23,707</b>	<b>\$5,439</b>	<b>\$0</b>	<b>\$17,159</b>

This account provides for reimbursements from the state related to the cost of training officers at the police academy. For 2020, one officer may be attending the academy. The budget reflects reimbursement for one officer.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>354.025 20 Drive Safe Reimbursement</b>	<b>\$4,964</b>	<b>\$3,000</b>	<b>\$4,200</b>	<b>\$4,200</b>

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>354.027 BNI Local Drug Task Force</b>	<b>\$22,764</b>	<b>\$13,500</b>	<b>\$13,500</b>	<b>\$13,500</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. The reimbursement is based on Township costs.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>354.030 Winter Snow Agreement</b>	<b>\$3,504</b>	<b>\$3,539</b>	<b>\$3,622</b>	<b>\$3,622</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

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>354.070 DCNR Grant Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This line item accounts for miscellaneous grant revenues from DCNR. There are currently no applications for such grants.

**355 STATE SHARED REVENUE**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>355.000 State Police Fines</b>	<b>\$10,666</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</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 does not require State Police coverage. This amount is received semi-annually in June and December

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>355.010 Public Utility Realty Taxes (PURTA)</b>	<b>\$10,895</b>	<b>\$11,142</b>	<b>\$11,142</b>	<b>\$11,142</b>

PURTA is a grant that the Township annually applies for with 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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>355.040 Liquor License Tax</b>	<b>\$3,900</b>	<b>\$3,600</b>	<b>\$3,900</b>	<b>\$3,900</b>

The Township receives licensing fees for thirteen (13) hotels-/restaurants 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, American Legion Post 245, Hi-Way Pizza West, The Old Oak Tavern, Northland Recreation Center Inc., Westside Stadium, TGI Fridays (Metz Enterprises, Inc.), the Veterans Club 5825 Inc, Giant Food Store, Brewmeisters B&B, Quality Inn, and Weis Markets.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>355.050 Act 205 Pension State Aid</b>	<b>\$360,698</b>	<b>\$360,698</b>	<b>\$425,001</b>	<b>\$425,001</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>355.070 Foreign Fire Relief Funding</b>	<b>\$118,417</b>	<b>\$118,417</b>	<b>\$127,838</b>	<b>\$127,838</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 Volunteer Fire Relief Association.

<b>355.090 Marcellus Shale Impact Fee</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$5,107</b>	<b>\$5,107</b>	<b>\$4,703</b>	<b>\$4,703</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 named as a non-contiguous or non-host municipality and receives 13.5% of the Centre County funding based on this status

**Disbursements and Impact Fees**

For the given reporting year, the following charts illustrate the counties and municipalities that are to receive the largest disbursement amounts, as well as the producers paying the largest impact fee.



**356 STATE PAYMENTS IN-LIEU**

<b>356.010 State Forest Lands</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
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**\$4,862                      \$4,862                      \$4,862                      \$4,862**

The Commonwealth has 2,431.03 acres of State Forest within the Township. The Township receives an allocation of \$2.00 per acre as in-lieu-of-tax payments on State Forest Lands.

<b>356.020 Game Commission Lands</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</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 sanctioned amount.

**357 LOCAL GOVERNMENT GRANTS**

<b>357.030 County Liquid Fuels Tax Grant</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>

Grant funding may be requested from the county liquid fuels funding. According to the auditor general, these funds need to be deposited in the liquid fuels fund.

**358 LOCAL GOVERNMENT SHARED PAYMENTS**

<b>358.300 Custodian Services Revenue</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$33,846</b>	<b>\$33,840</b>	<b>\$33,840</b>	<b>\$35,000</b>

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

**359 LOCAL PAYMENTS IN-LIEU**

<b>359.000 Penn State Tax Settlement</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$152,280</b>	<b>\$155,671</b>	<b>155,671</b>	<b>\$160,398</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 Township's real estate tax rate multiplied by the taxable assessed value and paid at face amount.

Year	CPI	Impact Fee	Fee In-Lieu	Total
2020 Estimated	2.70%	\$ 156,466	\$ 3,932	\$ 160,398
2019 Projected	2.70%	\$ 152,352	\$ 3,932	\$ 156,284
2018	2.70%	\$ 148,347	\$ 3,932	\$ 152,279
2017	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

361.000 Administrative/NSF Fee Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$184	\$100	\$100	\$100

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

361.310 Subdivision Plan Submission Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$1,750	\$2,200	\$2,200	\$2,200

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

361.320 Site Plan/Land Development Plan Subdivision Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$250	\$300	\$300	\$300

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

361.321 Township Engineer Review Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$20,474	\$15,000	\$15,000	\$15,000

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

361.323 Township Zoning Review Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$4,267	\$0	\$0	\$0

The Township planning department bills time at a rate of two times base salary 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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$11,238</b>	<b>\$12,000</b>	<b>\$40,000</b>	<b>\$35,000</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:

Description	2016	2017	2018	2019 thru 9/30
New Homes	24	30	31	291
Multi-Unit Dwellings	0	0	0	1
Additions	81	89	90	53
Other (rental permits, signs, alterations)	378	229	227	180
Total	483	348	348	525

<b>361.331 Rental Permits</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$6,200</b>	<b>\$9,210</b>	<b>\$5,800</b>	<b>\$6,000</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 2018, the Township had 3,231 rental units, an increase of 193 units from October 2015. The rental permit fee was increased in 2018 to \$3.00 from \$2.00 previously.

<b>361.340 Hearing/Variance Fees</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$6,750</b>	<b>\$5,000</b>	<b>\$2,500</b>	<b>\$2,500</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>361.410 Lighting Plan Application Fee</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$450</b>	<b>\$400</b>	<b>\$300</b>	<b>\$300</b>

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

<b>361.630 State College Area School District Tax Collection Commission</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$21,230</b>	<b>\$38,400</b>	<b>\$53,920</b>	<b>\$42,000</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 agreed to Earned Income Tax and Real Estate Tax collection for 50% reimbursement based on actual costs.

<b>361.650 Tax Certifications</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$5,935</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>361.710 Miscellaneous Bid Fees</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$50</b>	<b>\$50</b>	<b>\$50</b>	<b>\$50</b>

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

**362 PUBLIC SAFETY REVENUE**

<b>362.000 Miscellaneous Police Revenue</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$6,551</b>	<b>\$0</b>	<b>\$5,968</b>	<b>\$0</b>

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

<b>362.010 Ag Progress Days Revenue</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$5,900</b>	<b>\$5,825</b>	<b>\$5,825</b>	<b>\$5,825</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 at \$75/hour.

<b>362.101 Police Assistance at PSU Football Games</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$42,861</b>	<b>\$37,350</b>	<b>\$37,350</b>	<b>\$37,350</b>



Revenues are received from Penn State University for assistance at sporting events by the Township Police Department. For 2018, there are six home games. This estimate is based on six games at \$6,225 each.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>362.110 Accident Reports</b>	<b>\$3,540</b>	<b>\$3,600</b>	<b>\$3,600</b>	<b>\$3,600</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>362.111 Local Background Checks</b>	<b>\$22</b>	<b>\$0</b>	<b>\$200</b>	<b>\$100</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>362.112 Police Officer Test Fees</b>	<b>\$1,275</b>	<b>\$0</b>	<b>\$0</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 the screening test.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>362.220 Residential Parking Permits</b>	<b>\$143</b>	<b>\$250</b>	<b>\$250</b>	<b>\$250</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>362.450 Special Events Permits</b>	<b>\$25</b>	<b>\$50</b>	<b>\$40</b>	<b>\$40</b>

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

**363 PUBLIC WORKS REVENUE**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>363.500-520 Public Works Services/Miscellaneous Project/Street Tree Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**365 HEALTH SERVICES**

<b>365.200 Health Inspection Fees</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$7,803</b>	<b>\$8,500</b>	<b>\$8,500</b>	<b>\$8,500</b>

According to the detail invoices received to September 2018, 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 health inspections.

<b>Quarter</b>	<b>Restaurants/Retail</b>	<b>Others</b>
4 <sup>th</sup> Qtr. 2018	9	4
1 <sup>st</sup> Qtr. 2019	4	8
2 <sup>nd</sup> Qtr. 2019	19	3
3rd Qtr. 2019	NA	NA

**389 MISCELLANEOUS REVENUE**

<b>389.000/ Miscellaneous Revenues</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$4,284</b>	<b>\$2,000</b>	<b>\$2,600</b>	<b>\$2,600</b>

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.

<b>389.010 Unemployment Comp Refund</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$3,722</b>	<b>\$0</b>	<b>\$3,611</b>	<b>\$0</b>

This line item provides for the refunds resulting from savings in the UCOMP program.

<b>389.015 Electricity Refunds</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$2,700</b>	<b>\$0</b>

This line item provides for the miscellaneous receipts from electricity refunds.

<b>389.020 Property Insurance Claims Payments</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$37,709</b>	<b>\$10,000</b>	<b>\$28,000</b>	<b>\$10,000</b>

This line item provides for the separate accounting of property insurance claim payments and refunds resulting from expenditures related to damage to township property.

<b>389.040 Safety Program Payments</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,170</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>

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

<b>389.050 Health Insurance Refunds</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$165,885</b>	<b>\$100,000</b>	<b>\$249,709</b>	<b>\$100,000</b>

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

<b>389.060 Purchase Card Rebates</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$288</b>	<b>\$400</b>	<b>\$787</b>	<b>\$500</b>

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

<b>389.080 Workers Comp Refunds</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$6,149</b>	<b>\$0</b>	<b>\$2,818</b>	<b>\$0</b>

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

<b>389.090 Wellness Fund Grants</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>

This line item provides for grant funding from Benecon for wellness initiatives.

**392 INTERFUND TRANSFERS IN**

<b>392.065 Transfers In-Non-Uniform Pension Plan</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$45,159</b>	<b>\$56,500</b>	<b>\$120,836</b>	<b>\$70,766</b>

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund pre-funding of the plan as the result of State Aid. A table is included for your reference

<b>FERGUSON TOWNSHIP</b>		
<b>ACT205 REFUND CALCULATION</b>		
<b>Description</b>	<b>2019</b>	<b>2020</b>
Police MMO	282,084	303,383
Non-Uniform MMO	222,081	250,852
<b>Gross Pension Expense Subtotal</b>	<b>504,165</b>	<b>554,235</b>
Less State Funding	(425,001)	(425,001)
<b>Net Township Pension Cost</b>	<b>79,164</b>	<b>129,234</b>
Less Township Funding (26 pays)	(200,000)	(200,000)
<b>Refund due to General Fund</b>	<b>-\$120,836</b>	<b>-\$70,766</b>
<b>Total State Funding</b>	<b>425,001</b>	<b>425,001</b>
Less Police MMO	(282,084)	(303,383)
<b>Non Uniform State Funding</b>	<b>142,917</b>	<b>121,618</b>

**395 REFUNDS OF PRIORS YEARS EXPENDITURES**

<b>395.000 Refunds of Prior Years' Expenditures</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**01 GENERAL FUND**

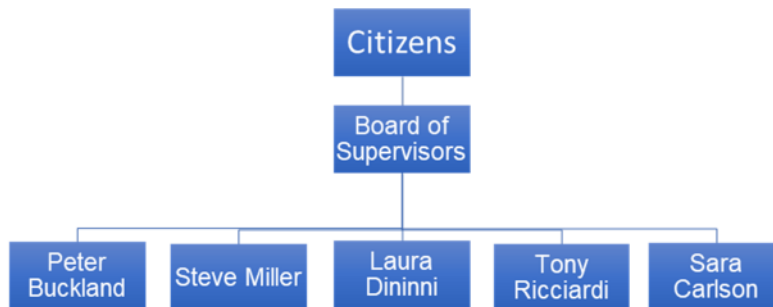
**EXPENDITURES**

**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. Merit pay is included in the current and past years on the document. 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 salary amounts.

**400 GENERAL GOVERNMENT**

*Elected Officials Organizational Chart*



400.105 Supervisors Salaries	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$20,625	\$20,625	\$20,625	\$20,625

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

400.240 General Expense	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$4,307	\$5,000	\$4,800	\$5,000

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

400.320 C-Net Contribution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$23,319	\$21,745	\$21,745	\$26,106

Since 2009, the Township has been a member of CNET, the local government channel that has recorded and broadcast the Board of Supervisors meetings. The Township has utilized C-NET for advertising all Board and Planning Commission agendas, sponsored Spring Creek Watershed

meetings, and used the bulletin board to announce employment opportunities, open houses, volunteer opportunities, and Coffee and Conversation and other special events. Since 2018, the Ferguson Township Planning Commission meetings have been covered by C-NET. This year's budget is the first year the additional coverage of the Planning Commission meetings will impact the Township's contribution due to the way the funding formula is calculated. Covering the planning commission meetings is the leading cause of the approximately 20% increase over the 2019 allocation. This contribution should remain stable in future years.

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. Other programs may be sponsored by the Township, including work-sessions and special meetings.

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
<b>400.330 Transportation</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>

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

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
<b>400.340 Advertising &amp; Printing</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>\$411</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This line item covers the cost of miscellaneous printing and advertising costs for the Board.

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
<b>400.420 Dues, Subscriptions, Memberships &amp; Conferences</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>\$6,646</b>	<b>\$10,000</b>	<b>\$5,000</b>	<b>\$7,800</b>

This expenditure item 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. This year's summit will be held in Pittsburgh, and an appropriation is allocated, assuming three Board members will attend. The budget provides for registration, meals, and hotel accommodations.

PML acts as our municipal voice in both the State Legislature and in Congress. In doing so, it keeps us informed about current legislation and carries our concerns to the state and federal lawmakers by educating our fellow members, and through professional lobbyists. The League continues to be an advocate for pension reform, Act 111 Collective Bargaining reform, local police use of RADAR, telecommunications legislation, and more. In addition to this vital aspect of the League, the League also provides programs designed that specifically address municipal concerns. The services include the PennPRIME Insurance Trust, which includes 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.

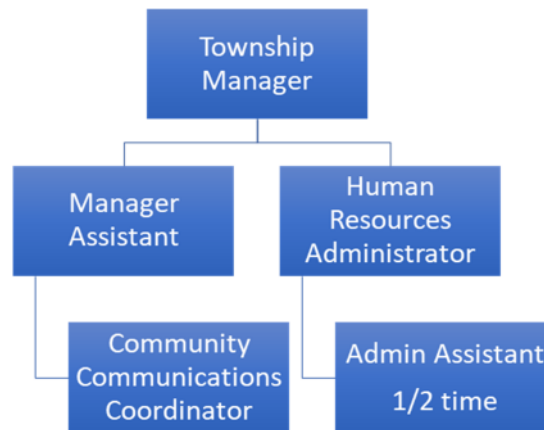
A new item to last year's budget is membership in the International Town and Gown Association Membership. Membership of this Association provides the Township with access to training, resources, and networking opportunities that are pertinent to communities' home to educational institutions.

This account includes the following:

PELRAS Membership (Public Employer Labor Relations Advisory Service	\$450	PML Annual Summit October 1-3, 2020 Pittsburgh, PA	\$3,000
Centre County Association of Township Officials	\$250	PML (Pennsylvania Municipal League)	\$2,270
CBICC (Chamber of Business and Industry for Centre County) dues	\$200	Miscellaneous Training	\$1,000
International Town/Gown Association Membership	\$600		

**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 Administration Department includes the Township Manager, Assistant to the Manager, Human Resources Administrator, and Communications Coordinator. Additionally, the Department shares one full-time Administrative Assistant with the Finance Department. The goal of this department is to provide efficient, effective oversight of the other municipal departments, as well as continuing to provide administrative support for “big-picture” initiatives and projects for Ferguson Township and the Board of Supervisors.

In 2019, the department concluded several large initiatives including a Park Master Plan update for Suburban Park; design and contract award for a building interior renovations project; replacement of several key positions; updates to the Personnel Policy Manual to improve the quality of life for Township employees; acquisition of the Township’s first electric vehicle and charging station; completion of an update to the Ferguson Township Community Survey that will provide valuable data for the future, and more.

The year 2020 promises continued progress on several big projects. These will include an update to the Township’s Recreation, Parks, and Open Space Plan; construction of a new Public Works Maintenance Facility; completion of the renovation of the Ferguson Township Municipal Building; conclusion of the Stormwater Fee Feasibility Study; oversight of several large land development plans; and a Fire Station Feasibility Study to evaluate options to improve fire service to Township residents.



	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>401.110 Township Manager Salary (does not include merit)</b>	<b>\$108,379</b>	<b>\$111,110</b>	<b>\$111,110</b>	<b>\$116,303</b>

This line item reflects the salary of the Township Manager.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>401.112 Assistants Salary (does not include merit)</b>	<b>\$24,258</b>	<b>\$57,400</b>	<b>\$57,400</b>	<b>\$126,742</b>

This line item reflects the salary of the Assistant to the Manager and the Human Resources Administrator (beginning in 2020). The Human Resources Administrator salary was previously included in staff salaries.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>401.114 Administrative Staff Salaries (does not include merit)</b>	<b>\$111,215</b>	<b>\$114,300</b>	<b>\$114,300</b>	<b>\$36,861</b>

This line item accounts for the salaries of the Community Communications Coordinator. Previously, this account included the Human Resources Administrator and ½ the salary of the Finance Assistant.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>401.210 Office Supplies</b>	<b>\$1,246</b>	<b>\$2,500</b>	<b>\$1,100</b>	<b>\$2,000</b>

The budget reflects a slight decrease in this appropriation. Items included in this account include the cost of Board packet supplies, budget binders, envelopes, printer and computer supplies, desk supplies, and other office supply needs for the administration of the Township.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>401.240 General Expense</b>	<b>\$1,883</b>	<b>\$5,500</b>	<b>\$2,000</b>	<b>\$4,000</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. The amount has been adjusted to reflect expectations of expenditures in 2020.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>401.252 Computer Maintenance</b>	<b>\$5,024</b>	<b>\$6,200</b>	<b>\$4,500</b>	<b>\$4,500</b>

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

TASKALFA 5052 copier lease (Great America) (\$218/month)	\$2,650	Pitney Bowes Postage Meter lease (\$122/month)	\$1,500
Taskalfa 5052 maintenance fees	\$350		

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>401.320 Communications</b>	<b>\$13,972</b>	<b>\$21,300</b>	<b>\$13,500</b>	<b>\$20,500</b>

This account covers the costs related to communications that improve operational systems that support productivity and informational updates to Township stakeholders. Communication costs for all departments except for the Public Works and Police Departments are covered under this account. The costs for cell phones, postage for routine mailing, and the semi-annual newsletter, as well as express mailings, are included. Also included in this account is \$750 to fund the purchase of a digital camera for the Communications Coordinator.

New expenditures added in 2019 are still supported to fund promotional publications and materials targeted at increasing civic engagement and participation in community events. Other unforeseen expenditures are budgeted at \$1,000.

Digital Camera	\$800	Verizon Wireless	\$725
Constant Contact	\$350	US Postal Service Routine Postage	\$7,000
Federal Express	\$200	Special Mailings	\$1,500
<b>Print Material</b>		<b>Online Material</b>	
Fall/spring print newsletters (black and white)	\$5,500	Adobe Creative Suites	\$600
Coffee & Conversation	\$100	Social Media Promotions	\$200
Misc. Promotional Material	\$1,000	Engagement Tools (Placespeak)	\$2,500

<b>401.329 Community Engagement</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$9,500	\$5,500	\$7,500

This account is reserved for costs associated with the Township’s community engagement initiatives. These include the cost of engaging the services of an intern to assist in community outreach related to actions within the Township; light refreshments for public meetings, and more.

Community Engagement Internship Program	\$5,000	Community Engagement Events	\$1,000
Meals for Events	\$1,500		

<b>401.330 Transportation</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$250	\$225	\$250

This line item covers the cost of mileage for the use of a personal vehicle by administrative 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.

<b>401.340 Advertising &amp; Printing</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$13,972	\$24,000	\$15,000	\$24,000

The Township’s Home Rule Charter requires that each Board meeting agenda be advertised in the legal section of the newspaper. Legal, classified and display advertising is used to inform residents of public works projects and municipal services and to meet legal advertising requirements. This account reflects an abnormally high cost of ordinance codification to supplement the anticipated codification of several lengthy ordinances in 2020. The costs associated with this budget account are anticipated as follows:

Codification Update	\$10,000	Printing Costs	\$2,000
Display & Legal Advertising	\$12,000		

<b>401.350 Bonding</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$625	\$625	\$625	\$625

The bond for the Township Manager/Secretary/Treasurer is paid for under 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 amount was required to be increased to \$750,000 to comply with the 2016 Liquid Fuels Audit. The amount will remain the same in 2020. The employees' blanket bond is included in general liability coverage.

<b>401.420 Dues, Subscriptions, Memberships &amp; Conferences</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2018 Projected</b>	<b>2020 Budget</b>
	<b>\$5,623</b>	<b>\$12,150</b>	<b>\$10,500</b>	<b>\$12,700</b>

Memberships in various professional organizations and attendance at conferences and training seminars are essential 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 to the 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)	\$350	Subscriptions (Governing, Pennsylvanian & PA Township News)	\$100
Conference APMM (May 19-21, 2020), PA; Manager and Asst. Mgr.	\$1,700	PELRAS (Three attendees - State College, PA; March 18 - 20, 2020) Manager, Asst. to the Mgr. and HR Admin.	\$700
Membership ICMA – Manager and Asst. to the Manager.	\$1,600	ICMA Conference (Toronto, CA; September 23 - 26) Manager and Asst. to the Manager.	\$3,800
APMM Executive Development Conference (February 7-8, 2019 Omni Bedford Springs Hotel)	\$500	International Town/Gown Council Annual Conference (Boulder, CO; May 1 - 3) Manager and Asst. to the Manager	\$2,000
Society for Human Resource	\$600	City-County Communications &	\$850

Management Membership & Certification (HR Admin.)		Marketing Association (3CMA) Membership (2)	
Workshops & miscellaneous training seminars	\$500		

<b>401.450 Contracted Services</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$25,000	\$24,050	\$0

Contracted services for planned activities in 2020 include a salary study and an update to the 2017 Ferguson Township Strategic Plan. Also, a line item from 2019 has been carried over to engage a consultant to complete a Fire Station Feasibility Study. A Request for Proposals for the study was issued in 2019; however, no responses were received. The scope of work was modified, and the Township intends to complete the study in 2020. These items have been accounted for in the Capital Reserve Fund (Fund 30).

<b>401.460 Education</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$150	\$0	\$0	\$0

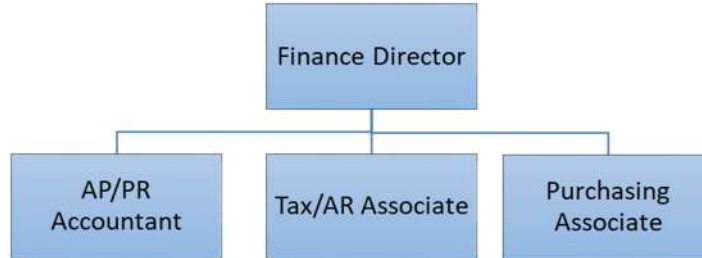
This account represents costs for formal education requests by the Administration staff.

<b>401.750 Non-Capital Equipment</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$0	\$0	\$0

This appropriation would be used for small equipment such as calculators, replacement of recording devices, etc. Beginning in 2018, non-capital 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, the school district, the Board of Supervisors and staff.

### *The Finance Department Budget Message*

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

The Finance Department activities include 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 essential responsibility of the Finance Department. Treasury management encompasses banking, 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. Efforts comprise 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 the 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. Grants supplement tax revenues and reduce 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. The modules include general ledger, accounts receivable, cash receipts, accounts payable, project management, fixed assets, clearinghouse, and bank reconciliation.

The Township has converted the requisition process to an electronic system. Staff complete an electronic form and save it in the Laserfiche document management system. This system emails the department head to approve or deny the requisition. If a formal purchase order is required, the finance department prepares it using the Springbrook accounting system. The requisition is then submitted electronically to the Manager using Laserfiche. Once approved, the item can be purchased.

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 information is missing requiring additional staff time to obtain the missing data.

With the recent addition of the Forms module in Laserfiche, many of the existing paper forms can be converted to electronic forms. Using such tools can save the township many hours of staff time in processing such documents over paper processes.

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 2019 include

- Obtained the GFOA (Government Finance Officers Association) budget presentation award for the 2019 annual operating budget
- Collected the Township and School District Real Estate Taxes over \$26 million
- Prepared billing and collected Township revenues; made payments to vendors and employees for services rendered, including the use of electronic vendor billing, vendor payments, and receipts.
- Transitioned police timesheets directly into the Keystone payroll system rather than using excel, significantly reducing duplication of input.
- Transitioned the Administration, Finance, Engineering, and Planning timesheets from paper directly into the Keystone payroll system.
- Prepared property insurance and workers comp renewals.
- Worked with Hinton & Associates to maintain IT inventory records.
- Ordered new computer hardware and software for Township.
- Worked with Baker Tilly to prepare the Comprehensive Annual Financial Report (CAFR) for the 2018 fiscal year and obtain the GFOA financial reporting award.
- Implemented the Springbrook upgrade to the current version 7.18 from version 7.16 with help from Springbrook, Hinton, and Associates.
- Worked with staff through the Township annual audit, the state pension audit, the liquid fuels audit, and the school district audit of the Township.



- Scanned invoice documents into the network for upload into the Springbrook system for 2018.
- Reported to the Board and public on quarterly financial results.
- Prepared the monthly Treasurer reports and the voucher reports.
- Implemented shared Capital Improvement Plan documents for 2020-2024 using Microsoft Sharepoint, allowing staff to work on one document rather than emailing back and forth, creating multiple documents.
- Maintained membership in American Fraud Examiners Association to mitigate potential weaknesses in the internal controls of the Township.
- Chaired the Finance Directors meetings, attended the CRCOG Finance Committee, Police Pension Committee, the newly formed Non-Uniform Pension Advisory Committee (NUPAC), and the Board of Supervisors.

### **Goals for 2020 include**

- Prepare the billing and collect revenues promptly.
- Make payments to vendors and employees for services rendered promptly
- Work with staff to sell retired fixed assets at a fair market price.
- Consider transitioning public works timesheets to electronic using the Keystone payroll system to capture labor categories.
- Continue to implement Laserfiche forms and workflow with the departments
- Work to achieve the Government Finance Officers Distinguished Budget Award for the 2020 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 2019 fiscal year.
- Work with Administration, professional service providers, and vendors, follow information technology trends as they can benefit the Township.
- Chair the Finance Directors meetings, attend the CRCOG Finance Committee, the Pension committees, and the Board of Supervisors (as needed).
- Collect the Township and School Real Estate Taxes
- Order computer systems hardware and software. Work with IT to maintain computer inventory.
- Work with vendor to replace copiers as needed and strive to improve speed and reduce costs
- Continue working with the Springbrook software. Manage fixed assets inventory for the Township, insurance, and auditors. Upload fixed assets photos into the Springbrook program.
- Work with staff through the Township annual audit, the worker's comp audit, the state pension audit, the liquid fuels audit, and the school district audit of the real estate tax collection.

- Report to the board and public on the quarterly financial results of the Township
- Prepare the monthly Treasurer reports and voucher reports.
- Prepare property insurance and workers comp renewals
- Prepare the Capital Improvement Plan for 2021-2025.
- Work with Administration and the Board on the Strategic Plan.

#### 402 FINANCE DEPARTMENT

<b>402.110 Finance Director Salary (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$87,049</b>	<b>\$89,274</b>	<b>\$89,274</b>	<b>\$93,256</b>

This account reflects the salary of the Finance Director.

<b>402.114 Finance Staff Salaries (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$70,574</b>	<b>\$72,297</b>	<b>\$72,297</b>	<b>\$92,974</b>

This account provides for the salaries of one Accountant and one Finance Assistant for 2020, an additional ½ FTE from prior years.

<b>402.114 Finance Staff Overtime</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>

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

<b>402.210 Office Supplies</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$515</b>	<b>\$1,500</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>402.240 General Expense:</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$36</b>	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>

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

<b>402.252 Computer Costs</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
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**\$2,802                      \$10,750                      \$10,750                      \$11,000**

This account provides for payroll processing and human resources software. Beginning in 2019, the Springbrook accounting software maintenance is included in the IT department (407).

Keystone Payroll Processing \$250 per pay	\$6,500	Keystone HR subscription fees	\$3,000
Keystone Payroll ACA reporting	\$1,250	Contingency	\$250

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>402.311 Annual Audit Fees</b>	<b>\$27,284</b>	<b>\$28,250</b>	<b>\$28,250</b>	<b>\$29,100</b>

Under the Township Home Rule Charter, a certified independent audit is required annually. The Township renewed a 3-year contract with Baker Tilly in 2018, ending with the 2020 annual financial statements. This line item also includes fees for completing and filing the Comprehensive Annual Financial Report for 2019 with the Government Finance Officers Association.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>402.320 Communications</b>	<b>\$240</b>	<b>\$250</b>	<b>\$200</b>	<b>\$260</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>402.330 Transportation:</b>	<b>\$0</b>	<b>\$150</b>	<b>\$0</b>	<b>\$150</b>

During conducting Township business, finance department employees may be required to utilize their vehicles if no township vehicle is available. Transportation includes banking activities, training, attending various meetings, assistance to the 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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>402.340 Advertising &amp; Printing:</b>	<b>\$120</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</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 the costs of employment advertising.

<b>402.420 Dues, Subscriptions, Memberships &amp; Conferences:</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$2,804</b>	<b>\$1,615</b>	<b>\$2,000</b>	<b>\$3,750</b>

Memberships in various professional organizations and attendance at conferences and training seminars are essential 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	GFOA (Government Finance Officers Association)	National Conference (New Orleans, LA, May 17-20, 2020) last attended in 2017	\$2,000
Finance Director	CPELink	Online CPE credits for a CPA license	\$300
Accountant	American Payroll Association membership	Annual Subscription	\$350
Finance Director/	Association of Certified Fraud Examiners	Dues	\$210
Finance Director/ Accountant	Miscellaneous	Professional Publications	\$200
Finance Associate/ Accountant	Various	Seminars (32 hours)	\$400

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>402.750 Non-Capital Equipment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350</b>

Occasionally, the department needs 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. For 2020, the Finance Director is requesting a replacement task chair

#### 403 TAX OFFICE

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>403.114 Tax Services Staff Salaries (does not include merit)</b>	<b>\$34,898</b>	<b>\$34,302</b>	<b>\$40,346</b>	<b>\$35,167</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>403.114 Tax Services Staff Overtime</b>	<b>\$689</b>	<b>\$500</b>	<b>\$150</b>	<b>\$500</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>403.210 Office Supplies</b>	<b>\$425</b>	<b>\$500</b>	<b>\$250</b>	<b>\$300</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>403.240 General Expense</b>	<b>\$185</b>	<b>\$50</b>	<b>\$50</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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>403.252 Repairs/ Maintenance Agreements</b>	<b>\$106</b>	<b>\$250</b>	<b>\$312</b>	<b>\$500</b>

This account line item accounts for copier/printer lease (\$78/qtr) and the maintenance of the banking or credit card systems

<b>403.320 Postage</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$3,123</b>	<b>\$3,650</b>	<b>\$5,000</b>	<b>\$5,000</b>

This line accounts for the expenses associated with mailing the Township's and Real Estate tax statements and reminder notices in accordance with state law. The standard first-class postage rate is expected to remain at 50 cents.

<b>403.330 Transportation</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$28</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>

This account covers the costs of employees utilizing their vehicles to accomplish the Township's business when a township vehicle is not available. The reimbursement rate, as set by resolution, currently matches the federal business mileage rate.

<b>403.340 Advertising &amp; Printing</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,863</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.

<b>403.350 Bonding</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$703</b>	<b>\$500</b>	<b>\$700</b>	<b>\$700</b>

The bonding cost is based on 10% of the real estate duplicate. 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. The current distribution is 6% for the township, and the school allocation is 94%. This account represents the Township portion.

<b>403.420 Dues, Subscriptions, Memberships &amp; Conferences</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$37</b>	<b>\$500</b>	<b>\$0</b>	<b>\$250</b>

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

<b>403.450 Contracted Services</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$2,991</b>	<b>\$3,600</b>	<b>\$3,600</b>	<b>\$3,700</b>

Annually, outside agencies provide services to the Tax Administration office 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 & supplements	\$2,500	Miscellaneous	\$400

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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>403.750 Office Equipment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**404 LEGAL SERVICES**

LEGAL SERVICES	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>404.310 Solicitor</b>	<b>\$9,863</b>	<b>\$30,000</b>	<b>\$25,370</b>	<b>\$35,000</b>
<b>404.314 Special Counsel</b>	<b>\$612</b>	<b>\$12,000</b>	<b>\$7,500</b>	<b>\$32,000</b>
<b>404.315 Legal-Other</b>	<b>\$17,258</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>
<b>404.317 Legal-Cable Consortium</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>

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 may appear before the Zoning Hearing Board on issues of concern to the Board of Supervisors. Anticipated costs will be approximately \$35,000 in 2020, inclusive of items not covered with the Solicitor’s retainer and standard contract. The Township is still litigating several matters that it can anticipate concluding in 2020. Please note 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. The Township receives a discounted rate for legal services associated with employment matters as part of its membership in the Pennsylvania Employment Labor Relations Advisory Services; however, these matters are typically unforeseen and often expensive due to their complex nature. In 2018, the Township reached an agreement with the Police Association for a renewed Collective Bargaining Agreement. In 2019, account 404.315 was merged with 404.314, and will ultimately be phased out.

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. This negotiation and review have been substantially completed in 2019, and all associated costs have been expended. As a result, no funds have been appropriated in 2020.



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

<b>406.530 CRCOG Administration</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$105,766</b>	<b>\$102,025</b>	<b>\$102,025</b>	<b>\$137,600</b>

CRCOG Administration represents the Township's share of funding for the Centre Region COG Administration. For further details, please refer to the 2020 COG Budget.

Year	Rate	Amount	\$ Change
2020	26.08%	\$137,600	\$35,575
2019	26.46%	\$102,025	-\$3,741
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

<b>406.532 CRCOG Building Capital</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$8,381</b>	<b>\$9,105</b>	<b>\$9,105</b>	<b>\$5,503</b>

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2020 COG Budget.

Year	Rate	Amount	\$ Change
2020	26.08%	\$5,503	-\$3,602
2019	26.46%	\$9,105	\$724
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

<b>406.533 CRCOG Contingency</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,912</b>

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2020 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2020	26.08%	\$3,912	\$3,912
2019	26.46%	\$0	\$0
2018	26.69%	\$0	-\$2,967
2017	28.20%	\$2,967	\$2,967
2016	26.79%	\$0	\$0
2015	26.34%	\$0	\$0

**407 INFORMATION TECHNOLOGY**

The Township has approximately 60 computers, laptops, and tablets, a LAN (Local Area Network) comprised of Windows-based virtual servers, internet access through a robust firewall, wireless access, building security, and video camera systems.

The Township contracts with Hinton & Associates out of Carlisle, PA. 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.

Hinton manages the helpdesk tickets, as well. Much of the helpdesk service work is performed remotely. As part of the contract, Hinton staff makes biweekly on-site visits. Services include network and 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. The budget includes estimated funding for the projects given current information.

The Township also partners with regional law enforcement agencies on a shared Records Management System. This item is budgeted under a separate account, yet the maintenance component is included (State College Borough).

<b>407.240 General Expense</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$500</b>	<b>\$100</b>	<b>\$500</b>

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

<b>407.252 – Repairs/Maintenance Agreements</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$49,242</b>	<b>\$99,200</b>	<b>\$75,000</b>	<b>\$92,158</b>

The budgeted annual license/maintenance contract costs are as follows. Some of the items were previously included in specific departments:

Infradapt SIP telephone \$750/month (replaces Windstream PRI)	\$9,000	Infradapt Phone System (Maintenance)	\$4,500
Switchvox Phone software maintenance	\$1,300	Photoshop maintenance (CCC)	\$400
Internet – Comcast Fiber	\$12,600	Web Hosting (\$150/month)	\$2,500

Optic Cable (\$1,050/mo)			
ESRI licenses (3) (ARCGIS spatial analyst \$2,060)	\$6,400	Exchange (Email) 365 Licenses & Office 365 accounts	\$8,250
AutoCAD maintenance & Licensing (2 users)	\$2,200	Firewall/Anti- virus/anti- malware/Web Filtering Subscription (Hinton)	\$2,450
Synergis support for AutoCad	\$450	TRAK Fuel Maintenance (Fluid Secure)	\$1,324
Terraflex Software (handhelds)	\$400	Miscellaneous	\$1,000
Laserfiche public forms maintenance	\$1,600	General Code Codification	\$1,200
Laserfiche Licenses (Avante) with internal forms (25)	\$4,000	Springbrook Annual Maintenance	\$17,200
18 Nitro Pro Licenses \$45/ea.	\$810	Roadbotics (roadway inventory engineering)	\$7,500
Drive Encryption for laptops (subscription)	\$1,500	SYNCHRO (traffic engineering)	\$3,700

PAVER software	\$550			
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	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>407.420 Dues, Subscriptions, Memberships, Travel</b>	<b>\$0</b>	<b>\$50</b>	<b>\$0</b>	<b>\$50</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>407.452 – Computer Services</b>	<b>\$75,961</b>	<b>\$77,000</b>	<b>\$77,000</b>	<b>\$79,310</b>

This account reflects the cost of maintaining the Township computer systems contracted through Hinton & Associates.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>407.750 Replacement Equipment</b>	<b>\$8,929</b>	<b>\$16,500</b>	<b>\$18,500</b>	<b>\$20,000</b>

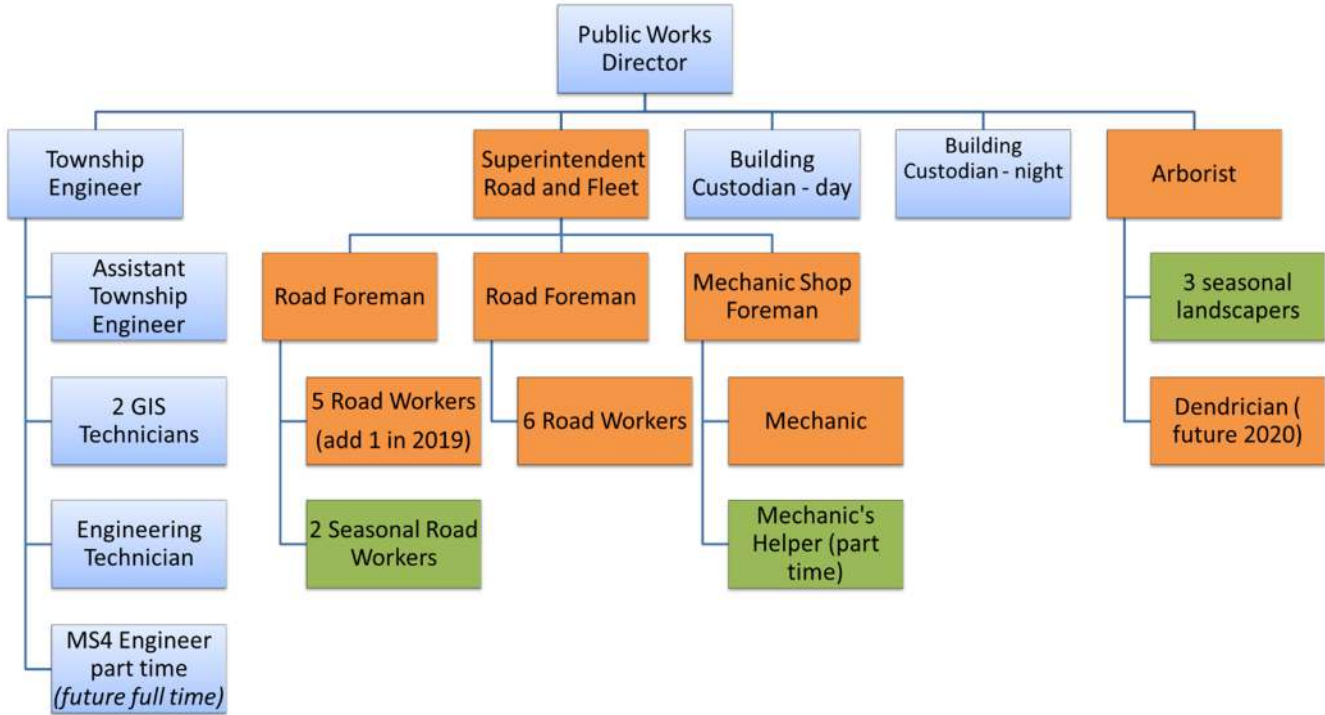
Ferguson Township typically attempts to maintain desktop computers, laptops, and tablets for five years. Included in this line item are the cost of new computers, laptops, tablets, and the associated operating system and Microsoft Office licensing and NitroPro pdf. The configuration is included in the Hinton contract. This account also includes funds for replacing printers or scanners as needed

For 2020, the Microsoft Windows 7 operating system is no longer supported. The Township has some systems that are running Windows 7. Those systems will need to be upgraded to Windows 10. Hinton & Associates recommends upgrading those units that have a Windows 10 license and replacing those units that do not have a Windows 10 license.

As part of the 2020 replacement schedule, Planning is requesting a tablet with cellular access for the Ordinance Enforcement Officer and replacing the Planning Director laptop due to hardware issues). Engineering is requesting a high-end replacement computer for the Assistant Engineer to operate AutoCAD (due to hardware issues), The Finance Director is requesting a laptop replacement, and three digital phones are budgeted as replacements @\$200 each.

**408 PUBLIC WORKS-ENGINEERING**

*Public Works Organizational Chart*



**Public Works Mission Statement**

The Public Works Department provides effective service-oriented public works services within our scope of work to our residents in a friendly and professional manner.

**Public Works Goal Statement (Engineering Section)**

The Public Works Department provides services to the Township citizenry through interaction with four sections: engineering, road maintenance, building maintenance, and street tree maintenance. The Department works closely with other Council of Government agencies or Authorities that provide public service for park and recreation, refuse and recycling, water, and sewer service.

The Department currently includes 25 full-time employees consisting of an Engineering section (6 FTE), a Road Maintenance section (16 FTE), a Building Maintenance section (2 FTE), and a Street Tree section (1 FTE). The 2020 budget includes a full-time municipal tree specialist to care for the growing street tree and park tree assets. An annual work plan for the tree specialist includes mostly tree trimming as well as tree removals and tree health care. The Department hires five seasonal workers to assist with roadwork and landscaping work. A part-time mechanic’s helper also assists the mechanic. The Engineering section includes the Township Engineer, Assistant Township Engineer, Engineering Technician, part-time MS4 engineer, and 2 GIS technicians. It is anticipated that the MS4 and stormwater-related duties will require the attention of a full-time position in the next few years. The GIS positions are 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 stormwater management plans and traffic impact studies, maintaining traffic signals, asset management including 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 approximately 100 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, stormwater facilities, sidewalks, roads;
- maintaining various public works GIS databases and preparing drawings;
- engineering reviews of subdivision and land development plans;
- construction inspection and oversight;
- managing the NPDES Phase II (MS4) stormwater program including public education, illicit discharge detection, and system mapping and inspection, and managing the Chesapeake Bay Pollutant Reduction Plan
- responding to requests for information in person, by telephone, and by email from residents, Township staff and Board of Supervisors, and contractors and engineers;
- scheduling and attending open forums with citizens related to planned capital improvement projects or requested traffic calming projects;
- Maintaining Township road construction standard drawings.
- representing the Township at various organizational groups and public meetings

**Examples of significant Engineering Section accomplishments for 2019 are noted below:**

**New Public Works Building:** Staff managed an architectural and engineering contract to design a new LEED Gold public works garage. Bids were opened in October, and a decision on award is to be made in November. If awarded, construction will start in March 2020.

**Stormwater Fee Study** – Staff managed a professional services contract to evaluate the cost and level of service to establish a stormwater fee. An advisory committee met seven times in 2019 to provide input. Public education continues. A decision to move forward with the enactment of an ordinance and fee will be made sometime after November. Additional meetings may be necessary.

**Traffic Calming Request** – Requests for traffic calming are presented to the Board, forwarded to staff, and processed in accordance with the adopted traffic calming policy. No physical traffic calming devices were installed in 2019.

**MS4 Chesapeake Bay Pollutant Reduction Plan (PRP)** – In 2018, the PRP was formally submitted to PaDEP with the MS4 (municipal separate storm sewer) permit renewal application. Based on comments from PaDEP, the report was revised, and a public comment period started in October 2019. The design will begin for specific improvements identified in the plan after PaDEP approves the project.

**Transportation Mobility Study - Northland Area** – This project was completed in 2019 and identified pedestrian, bicycle, and vehicle, and transit improvements in and around the intersection of Blue Course Drive and North Atherton Street.

**Park Hills Drainageway Improvements - Design** – Engineering for this project started in 2019 and will continue into 2020. Grant funding opportunities continue to be investigated. Engineering, permitting, utility relocation, right of way acquisition, public involvement are anticipated in 2020 and 2021.

**Contract 2016-C11 ARLE - Performance Metrics** – Staff, made limited progress on this project funded by the Automated Red-Light Enforcement program, which includes the engineering and construction of a system including hardware and software to improve traffic signal performance. This project will continue into 2020.

**Contract 2016-C19 Corl Street Signal Upgrades** – This project was completed in 2019. PennDOT led the project with input from the Township. It was funded in part with a Green Light Go (GLG) grant.

**Contract 2019-C1 Street Improvement Projects (North):** Work included paving and improvements to Appletree Circle, Avebury Circle, Dogwood Circle, Park Lane, and Princeton Drive.

**Contract 2019-C2 Street Improvement Projects (West):** Work included paving and improvements to West Blade (turn around), Brooklawn Drive, Goddard Circle, and Timothy Lane.

**Contract 2019-C3 Tadpole Road Base Repair (mill and fill):** This project included contract milling and paving to repair the roadway from Marengo Road to Gatesburg Road.

**Contract 2019-C5 Storm Pipe Video:** Work included video assessment of remaining storm pipes that needed assessment in Chestnut Ridge and viewing storm pipes under roads planned for paving and improvements in 2020.

**Contract 2019-C6 Curb and Ramp Upgrades** - As required by the American with Disabilities Act, as roads are paved and microsurfaced, pedestrian facilities at intersections are evaluated and upgraded or reconstructed as necessary. Staff managed this contract, and work was completed in 2019.



**Contract 2019-C7a Fuel Contract** - Annually, the Township bids gasoline and diesel for use by FTPD and FTPW. The contract is let early in the year.

**Contract 2019-C7b Street Signs and Supplies** – Staff prepared requests for quotes, and subsequently, a purchase order was issued to the low bidder to supply street signs and hardware in 2019.

**Contract 2019-C7c Asphalt and Aggregate Contract** - Annually, the Township bids various asphalt mixes and aggregate types.

**Contract 2019-C8 Pavement Markings** – As we do every year, engineering staff prepares a contract and solicits for bids for pavement markings and other municipalities piggyback on this contract.

**Contract 2019-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.

**Contract 2019-C10 Sealcoating - Paths and Lots** - Every year, staff evaluates bike path, parking lot, and basketball court conditions and prepares a contract for a double sealcoat application and line striping. Work was bid and completed in 2019.

**Contract 2019-C11 Pedestrian Push Button Upgrades** - As in years past, the Township continues to upgrade pedestrian access at signalized intersections. Quotes were obtained by the Township Engineer for equipment and installation was done by a Road Foreman.

**Contract 2019-C12 Traffic Signal LED Replacements** - Each year, the Township Engineer obtains quotes and purchases LEDs that are replaced at signalized intersections after approximately seven years of service. Work was again performed by FTPW in 2019 with our bucket truck.

**Contract 2019-C13 Street Tree Pruning:** This work is annually contracted in the spring.

**Contract 2019-C15 Street Tree Planting:** This work is performed by contract every year in November or December and at times, carries over into January of the following year.

**Contract 2019-C25 Sidewalk Repairs** – Each year, the Engineering staff inspects a portion of the sidewalks in the Township and sends notices to property owners to make repairs as needed. In the event repairs are not made, the Township will contract the work and bill the property owner.

#### Examples of major Engineering Services projects planned for 2020 are noted below:

**Public Works Garage:** Should the contracts be awarded to construct a new maintenance facility, staff will oversee the architectural engineering contract and serve as clerk of the works and owner's representative for the construction phase.

**Stormwater Fee Study Phase 2:** The final meeting of the Stormwater Advisory Committee was scheduled for October 2019. The committee has requested two additional meetings, and the staff continues to work with the consultant on a reasonable rate structure. Once this has been accomplished, the consultant will finalize a report for the Board of Supervisors in 2020 and ask the Board to consider the preparation and adoption of the necessary ordinance and fee structure.

**Park Hills Drainageway Improvements - Design** – Continue with the engineering, permitting, utility relocation, right of way acquisition, and public involvement phases of this project in 2020 and 2021.

**Traffic Calming Request** – Continue to review and process requests for traffic calming

**MS4 Chesapeake Bay Pollutant Reduction Plan (PRP)** – Design of projects required under this plan will start after the plan is approved by PaDEP.

**Transportation Mobility Study - Northland Area** – This project was completed in 2019 and identified pedestrian, bicycle, and vehicle, and transit improvements in and around the intersection of Blue Course Drive and North Atherton Street. Staff will start survey work in anticipation of a future capital project as time permits.

**Contract 2016-C11 ARLE - Performance Metrics** – Staff will need to make strides with this project in 2020 if we are to take advantage of grant funding made available through the Automated Red-Light Enforcement program. The project includes improving traffic signal performance using performance metrics and interconnection of all signals with a central processor.

**Maintenance Section:** Work activities for 2020 are outlined in Section 01.430 of this budget narrative and include typical duties such as winter snow fighting operations, brush and leaf collection, road maintenance, and equipment maintenance.

**Engineering Section:** In addition to the above, the following capital projects are planned for design and/or construction in 2020:

**Deibler Road:** double application of microsurfacing, select mill and overlay, and select base repair

**Whitehall Road:** from Timothy Lane to the County line – base repair, mill, and overlay

**Dry Hollow Road:** mill and overlay select sections, double application of microsurfacing

**Blue Course Drive:** from Bristol Avenue to the Borough line – base repair or recycle, mill and overlay, curb replacement, storm pipe repairs, inlet repairs

**Saratoga Drive:** from Bristol Avenue to the northernmost intersection with Charleston Drive - base repair or recycle mill and overlay, curb replacement, storm pipe repairs, inlet repairs

**Vehicle detection upgrades:** at Blue Course Drive and Martin Street and Blue Course Drive and Old Gatesburg Road using ARLE funding

Conversion of **street lights** to LED in Pine Grove Mills as well as install disconnects and meters to maintain these assets better

Begin engineering for improvements to the **SR26/SR45/Nixon Road traffic signal**

**Camera Storm Pipes:** Annually sections of the storm pipe system are inspected using video equipment in advance of planned repairs or replacement and as needed to inspect and clean pipe segments.

**Curb and Ramp Upgrades:** As required by the American with Disabilities Act, as roads are paved and microsurfaced, pedestrian facilities at intersections are evaluated and upgraded or reconstructed as necessary. This concrete contract is let every year.

**Fuel Contract:** Annually, the Township bids gasoline and diesel for use by FTPD and FTPW. The contract is let early in the year.

**Street Signs and Supplies:** Quotes or bids are obtained as needed every year.

**Asphalt and Aggregate Contract:** the Township bids various asphalt mixes and aggregate types annually.

**Pavement Markings:** the Township solicits bids annually for pavement markings, and other municipalities piggyback on this contract.

**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.

**Sealcoating Paths, Courts, and Parking Lots:** Every year, staff evaluates bike path, parking lot, and basketball court conditions and prepares a contract for a double sealcoat application and line striping.

**Pedestrian Push Button Upgrades:** As in years past, the Township continues to upgrade pedestrian access at signalized intersections. Quotes are obtained by the Township Engineer for equipment and installation is done by a Road Foreman.

**Traffic Signal LED Replacements:** Each year, the Township Engineer obtains quotes and purchases LEDs that are replaced at signalized intersections after approximately seven years of service. FTPW performs work.

**Street Trees:** Early each year, a planting contract is let for the award in March for tree planting in April. Planting locations are determined by Arborist and reviewed by the Tree Commission with input from residents.

**Street Tree Pruning:** Each year, a contract for street tree pruning is prepared. Work begins no sooner than mid-November and usually carries over into the following year. An effort is being made to prune street trees on a seven-year cycle. The arborist identifies the pruning needs for each tree that may include shaping, crown thinning, clearance pruning, hazard removals. The arborist and proposed 2020 municipal tree specialist will prune and remove trees in the winter and in the summer between planned contract pruning cycles to remove sight distance obstructions, hazards, and clearance pruning over the roadway and sidewalk. Oaks should only be pruned in the winter months.

**Playground Safety & Upgrade Program:** Staff will prepare a contract or obtain quotes to upgrade certain playground equipment identified as deficient.

**Sidewalk Repairs:** Each year, the Engineering staff inspects a portion of the sidewalks in the Township and sends notices to property owners to make repairs as needed. In the event repairs are not made, the Township will contract the work and bill the property owner.

**Asset Management:** GIS staff will continue making progress inventorying all roadway signs. The arborist is making progress keeping the street tree inventory updated. Engineering staff utilizes Paver software to evaluate and rate the condition of our roadways. GIS staff continues to update our stormwater system maps and Township wide impervious coverage.

Prepare contracts for any **material and equipment purchases**.

Design and administer **park capital improvement projects**.

**Inspect** and document the condition of one-quarter of our 92 miles of the roadway using APWA Paver.

Conduct **condition assessments** and inventory assets such as signs, stormwater 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.

Administer **winter snow removal contract** for TTD roads

<b>408.110 Public Works Director's Salary (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$98,430</b>	<b>\$101,151</b>	<b>\$101,151</b>	<b>\$105,917</b>

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

<b>408.112 Township Engineers Salaries (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$170,906</b>	<b>\$214,124</b>	<b>\$214,124</b>	<b>\$227,041</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 (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$93,406</b>	<b>\$96,897</b>	<b>\$96,897</b>	<b>\$93,940</b>

This line item includes two GIS Technicians.

<b>408.115 Part-time Engineering Assistant Wages (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$60,078</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$27,000</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 stormwater and MS4 related tasks. (Work hour estimate: 50 weeks @ 20 hr. /week @ \$27.00/hr. - no benefits.

<b>408.210 Office Supplies</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$2,194</b>	<b>\$2,600</b>	<b>\$2,200</b>	<b>\$2,300</b>

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>408.238 Clothing/Personal Protective Equipment</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$1,400</b>	<b>\$1,200</b>	<b>\$1,400</b>

This account for the Engineering Section is for the replacement of vests, T-shirts, jackets, gloves, and rain gear, high-visibility clothing, safety gear such as safety glasses, hard hats, and hearing protection. Also included is the reimbursement for (1 pair each per year if needed) steel-toed boot purchases of \$175 per person (6 people) and \$300 for prescription safety glasses with permanent side shields.

<b>408.240 General Expense</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$460</b>	<b>\$1,350</b>	<b>\$3,000</b>	<b>\$3,000</b>

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. The cost of the subscription and use of the PA One Call System is accounted for under 408.320.

<b>408.251 Equipment Maintenance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>

Repairs and calibration for engineering equipment such as surveying equipment and to calibrate the light meter and service and repairing traffic signal equipment

<b>408.252 Computer Maintenance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$7,092</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>\$5,500</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 account also includes the Taskalfa 4550 color copier usage fees.

Description	Rate	Total
Kyocera 3051 Copier Lease	\$206/mo.	\$2,472
Kyocera KM-3550 copier maintenance	.	\$1,500
HP Color plotter maintenance		\$1,500

<b>408.313 Engineering - Project Surveys and Engineer Drawings</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$-4,343</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>

Surveying and drawing preparation for capital road projects is expected to be done in house. The Engineering Technician is skilled in this profession.

<b>408.317 Engineering – Specialties</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$5,997</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$12,000</b>

This account provides for hiring 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 stormwater management permit with the Pennsylvania Department of Environmental Protection (\$1,000).

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>408.320 Communications</b>	<b>\$6,209</b>	<b>\$6,300</b>	<b>\$5,100</b>	<b>\$5,100</b>

The phone system cost is now included in department 407, beginning in 2020. This account consists of the cost of cell phones or reimbursement for the business use of personal phones for the engineering department. Department heads are provided a \$100 allowance toward the purchase of a smart-phone on the Township account.

<b>Description</b>	<b>Rate</b>	<b>Total</b>
PA One Call	\$300/mo.	\$3,600
Phone Opt Out (4)	\$100/mo.	\$1,200
Misc. Postage		\$300

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>408.330 Transportation</b>	<b>\$0</b>	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>

The cost associated with the engineering employees using their vehicles.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>408.340 Advertising &amp; Printing</b>	<b>\$5,540</b>	<b>\$6,000</b>	<b>\$3,000</b>	<b>\$5,500</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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>408.420 Dues, Subscriptions &amp; Memberships</b>	<b>\$6,808</b>	<b>\$15,500</b>	<b>\$12,000</b>	<b>\$15,505</b>

Various memberships, training seminars, and publications are beneficial to stay abreast of current technology, means and methods, and to network with other professionals in the Public Works (engineering and technology) field. The state of Pennsylvania requires continuing education credits for Professional Engineers. The Township Engineer and the Public Works Director are registered professional engineers within the state of Pennsylvania. Certain manuals and publications need to be 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 Public Works Director, Township Engineer, and Assistant Township Engineer. Training typically consists of the following topics:

AutoCAD (computer-aided design), Geographic Information System (GIS), stormwater management, traffic signal management and design, asset management, construction inspection, leadership and supervision, transportation safety and engineering, and traffic studies.

AutoCAD training and GIS (training or conferences) (\$5,000)	APWA National Conference in New Orleans, LA attended by Public Works Director and Assistant Township Engineer (\$5,000)
PSATS, PML, LTAP, other training as noted in the narrative (\$1,000)	
Group Membership to American Public Works Association (3 x \$170/ea. =\$510)  American Society of Civil Engineers membership (\$245) for the Assistant Township Engineer	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 (\$300) and national conference (\$2,500) in New Orleans, LA for the Township Engineer	Publications/Manuals (\$200)

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>408.450 Contracted Services</b>	\$0	\$0	\$0	\$0

For 2020, no contracted services are indicated.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>408.460 Education</b>	\$478	\$1,500	\$0	\$5,000

In 2020, the GIS Technician requests reimbursement for tuition costs as provided in the personnel manual for course credits toward a Master of Geographic Information Systems through the Penn State World Campus. In addition, the Public Works Director may continue with a class toward a graduate certificate in Public Administration degree through the Penn State World Campus.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>408.750 Office Furniture &amp; Equipment</b>	\$0	\$2,500	\$0	\$1,500

This account covers miscellaneous costs for office furniture repairs, replacements, acquisition. Funding for office furniture due to the renovation of the Township administrative building and construction of a proposed public works garage is included under Fund 30 Capital Reserve.



## 409 GENERAL GOVERNMENT BUILDINGS

**Public Works Mission Statement** –Provide and maintain government buildings to support the 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** – Subject to contract awards, construction of a new public works maintenance facility is planned for 2020.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>409.114 Custodian Salary (does not include merit)</b>	<b>\$72,131</b>	<b>\$74,713</b>	<b>\$74,713</b>	<b>\$78,233</b>

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>409.180 Custodian Overtime</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>

This line item covers any required overtime.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>409.220 Operating Supplies &amp; General</b>	<b>\$5,740</b>	<b>\$3,600</b>	<b>\$3,600</b>	<b>\$3,600</b>

This item includes the cost of operating supplies for the custodian needed in the Township building such as light bulbs and ballasts, coffee, cups, plates, first aid supplies, water softener salt. Cleaning costs are included in 409.226. Expenses for operating supplies are often comingles with expenses for cleaning supplies since they are typically purchased at the same time on the same invoice. To separate the cost pools, it is suggested to select different vendors for operating supplies and cleaning supplies and/or only purchase operating supplies on its invoice.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>409.226 Cleaning Supplies</b>	<b>\$934</b>	<b>\$2,000</b>	<b>\$2,400</b>	<b>\$2,400</b>

This account segregates building cleaning supplies from the general expenses. This account also includes the replacement of small equipment such as vacuum cleaners.

<b>409.239 Clothing/Personal Protective Equipment</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>

This account is intended to capture costs for clothing and PPE for two custodians to include work shirts, sweatshirts, coveralls, gloves, glasses, earplugs, dust masks, and snow or muck boots for parking lot and sidewalk clearing in the winter

<b>409.250 Repair &amp; Maintenance &amp; Contracted Services</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$33,389</b>	<b>\$30,300</b>	<b>\$30,300</b>	<b>\$30,300</b>

This item includes funding for routine building system inspections and preventative maintenance for the building systems as outlined below. The Township utilizes specialized contractors to assist with building system repairs. The choice of vendors, contractors, and pricing is based on current contracts or estimates and is subject to change.

The costs for refuse and recycling and document shredding are found under account 409.367.

Roof Inspections Marcon (\$500 annually for preventative maintenance (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 (Ehrlich)	\$1,000	Carpet cleaning (twice per year) - Nittany Chem-Dry	\$2,500
Heating, Ventilation, Air Conditioning (HVAC) - Allied Mechanical and Electrical (\$750 per quarter for PM, estimate \$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	\$730	Backflow Prevention Inspection – All in One	\$850

Swartz		Allied Mechanical and Electrical or Ed Dashem	
Halon System Inspection (fire suppression in computer server room) - Kistler O'Brien	\$380	Emergency Generator & ASCO transfer switch Service - CAT	\$1,100
Building and Grounds Maintenance: Lowes, Home Depot (hardware and lumber), Nittany Building Specialties (metal doors), Central Pa Dock and Door (overhead doors), WESCO (electric parts), Fluid Secure (fuel management), Heritage Electric, Rothrock Locksmith, Site Specific Design (sewer pump station), X-pert Communications (video, audio, door access), Your Plumbing Supply, other	\$10,180	Boiler Inspections by the PA Dept. Of Labor 3 vessels x \$72/each = \$216	\$220

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>409.361 Electricity</b>	<b>\$28,763</b>	<b>\$44,620</b>	<b>\$30,000</b>	<b>\$44,620</b>

The Township currently has 35,532 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 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 the public works department budget.

For 2020, the electrical cost of the new maintenance facility is estimated for the construction period

Section	Area	Avg Rate	Total
Main Office	25,732 sq. ft.	\$2,100 mo.	\$25,200
Public Works Building #1	3,000 sq. ft.	\$500 mo.	\$6,000
Public Works Building #3	2,000 sq. ft.	\$210 mo.	\$2,520
Public Works Building #4	4,800 sq. ft.	\$50 mo.	\$600
New Public Works Maintenance Facility	14,000 sq. ft.	\$1,500 mo.	\$9,000
Contingency	3% for rate increases		\$1,300
<b>Total</b>	<b>49,532 sq. ft.</b>		<b>\$44,620</b>

<b>409.362 Heat (Gas)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$13,748</b>	<b>\$21,000</b>	<b>\$13,000</b>	<b>\$21,000</b>

The Township currently has 30,732 square feet of heated enclosed buildings. Most of the buildings are highly insulated and efficient. This helps reduce the cost of heating, especially during frigid winters. The average price of gas is estimated at \$1.60 per therm.

The new public works maintenance facility is expected to be highly insulated, reducing overall heating costs. However, due to the requirements of moving large vehicles in and out of the building, there are some inherent heat losses expected. With the timing of the new facility, heating costs are expected in the fall and winter of 2020.

Section	Area	Therm	Total
Main Office Building	25,732 sq. ft.	3,125	\$5,000
Public Works Building #1	3,000 sq. ft.	6,250	\$10,000
Public Works Building #3	2,000 sqft	Included with building #1	

Public Works Building #4	4,800 sqft	Not heated	
New Public Works Maintenance Facility	14,000 sq. ft	3,125	\$5,000
Contingency	5% for price increases		\$1,000
Total	49,532 sq. ft		\$21,000

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>409.366 Water</b>	<b>\$2,303</b>	<b>\$2,200</b>	<b>\$2,400</b>	<b>\$2,400</b>

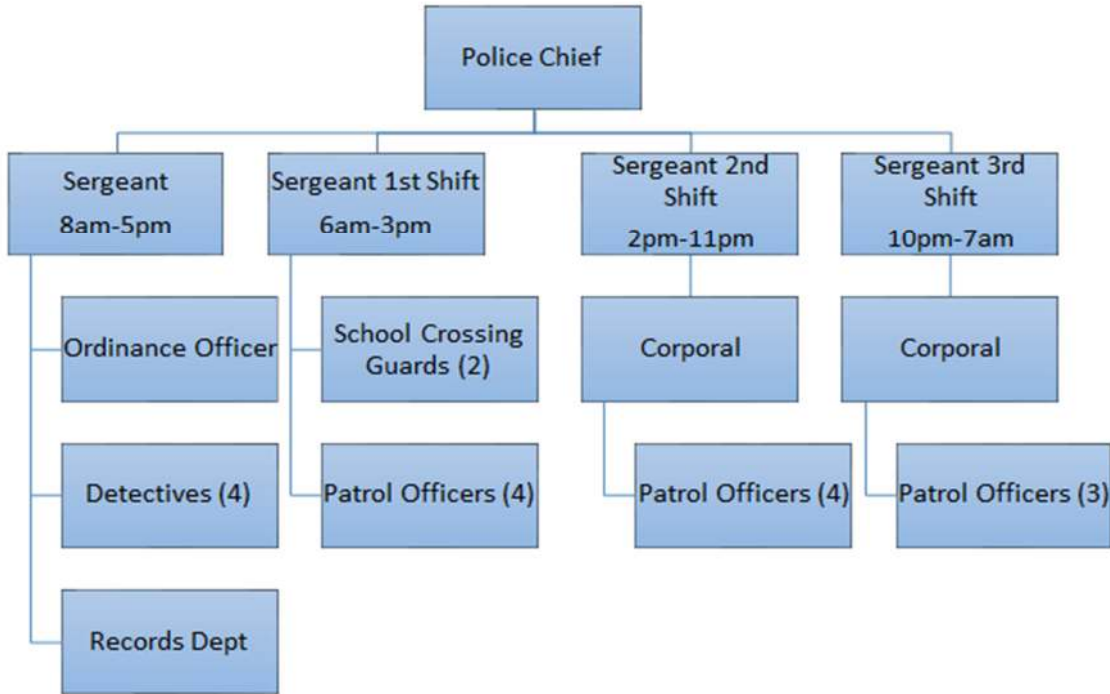
The Township has water service to several buildings on the premises serviced by the State College Borough Water Authority.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>409.367 Refuse, Recycling, Shredding</b>	<b>\$3,292</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$3,300</b>

This account represents the cost of trash and refuse removal (Fred Carson) and recycling for the buildings and document shredding (Iron Mountain Shredding).

**410 PUBLIC SAFETY**

*Organizational Chart 2020*



***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, two 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 Intervention, Tactical Response Team, and Crisis Negotiation. Updates to the Policy and Procedures Manual is an ongoing process.

***2019 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. 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. The proofs were collected for 2019. The department will be re-evaluated in 2020.

- The department issued body and car camera equipment is fully operational. The cameras are helpful for court prosecution, transparency, and quality control.
- During the last twelve months, police responded to 4,827 calls for service, a 2% decrease over the previous period. Serious crimes (Part I offenses) is up 26% (127 crimes in the first nine months of 2019 compared to 101 in 2018); less serious crime (Part II offenses) is down 31% (337 crimes in the first nine months of 2019 compared to 489 in 2018). Overall, crimes are down 8%.
- Officers made over 2,100 traffic stops, issued 693 traffic citations, 165 criminal arrests, and over 210 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 77 truck inspections, helping to keep our roadways safe for travel. Numerous minor safety violations were discovered.
- Officers administered Naloxone (Narcan) to one person experiencing an opioid overdose. The individual survived.
- One hundred twenty-three background checks were completed.
- The Drug Detective conducted or participated in over 38 Drug/Drug Task Force incidents. Additionally, seven other cases, including the three major open 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 86 cases. The investigations included sexual assaults, burglaries, contractor fraud, bomb thefts, and child abuse.
- Three major cases from previous years, including Jean Tuggy (homicide), Jennifer Cahill Shadle (missing person), and Cindy Song (missing person), remain open.
- Two detectives are designated as a Cold Case Team with the specific task of re-investigating the three open major cases.
- The department conducted 11 death investigations, including one drug overdose and one suicide.
- The department collected 314 pounds of unwanted medications via the Prescription Drug DropBox.
- Processed over 600 items of evidence or property that were recovered, found, seized, or kept for safekeeping.
- Officers responded to 311 crashes. One hundred four reportable crashes involved personal injury and or towing and 207 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 194 calls involving persons in an emotional or mental health crisis, utilizing the tenets proposed in Crisis Intervention Team training. Most were referred for mental health services.
- Seven cases were referred to Children & Youth Services and 6 to the Agency on Aging.
- Officers participated in community events such as the Special Olympics Torch Run, Buddy Walk, meetings with church and senior groups to discuss scams and other current events, So Long to

Summer Shindig at Tudek Park, 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 divisive issues. (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 and the HOPE (Heroin and Opioid Prevention and Education) Initiative. The purpose of CJAB is to improve the effectiveness and efficiency of the Centre County Criminal Justice System. The HOPE Initiative is a collaboration of governmental organizations, community groups, and concerned community members to eliminate substance abuse and drug overdoses.
- Specially trained officers inspected approximately 18 child safety seats
- 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. Officers conducted five safety assessments, performed over 270 school walk-throughs, and attended several back-to-school events. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Officers conducted 19 Run Hide Fight / Active Shooter presentations at local schools and businesses.
- Continued the process of replacing the existing regional mobile data and records management system as the current system is at the end of life. The new system went live in January 2019; however, we continue to work with the vendor to eliminate functionality problems.
- 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.)
- Staff handled multiple Right to Know & subpoena requests.
- Created a Peer to Peer support team for officers. The support team is a work in progress.



- An officer achieved a computer forensic certification. He will analyze computers, cell phones, and other electronic devices related to police investigations.

### 2020 Initiatives

- Maintain Accreditation Status. The department will be re-evaluated in 2020. (Strategic Plan Goal 7.0).
- Professional development
- Continue to work with the vendor to correct deficiencies in the new regional records management system. (Strategic Plan Goal 8.0 Enhance and continue regional programs that positively affect the quality and cost of service delivery).
- Continue building the Peer to Peer support team
- Review and update policies.

### 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 two laptops	\$3,000
Mobile Hotspot (12 mos. @ 3)	\$1,729
Consumables	\$150
Equipment Upgrades	\$250
Satellite Phone	\$838
IT services	\$1,700
Vehicle Storage	\$1,280
<b>Total</b>	<b>\$12,959</b>

<b>410.110 Police Chief Salary (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$97,689</b>	<b>\$99,840</b>	<b>\$101,406</b>	<b>\$104,516</b>

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

<b>410.112 Police Officers Salaries</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,532,368</b>	<b>\$1,588,392</b>	<b>\$1,588,392</b>	<b>\$1,665,085</b>

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

<b>410.114 Police Staff Salaries (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$83,708</b>	<b>\$80,044</b>	<b>\$88,409</b>	<b>\$87,202</b>

This line item provides for the salaries of two (2) Administrative Assistants.

<b>410.115 Part-Time Wages</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$8,091</b>	<b>\$0</b>	<b>\$8,229</b>

This line item provides for the wages of two (2) school crossing guards.

<b>410.179 Longevity Pay</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$15,453</b>	<b>\$18,223</b>	<b>\$18,223</b>	<b>\$19,393</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 2020: Ryan Plunkett, Brian Wakefield, Skylar Ososkie, and Lauren Neely.

Officers hired before 1/1/2000		
Employee	Date of Hire	Amount
Off. Andrew Ettaro	07/01/1998	\$2,393
Officers hired after 1/1/2000		
Employee	Date of Hire	Amount

Sgt. Ryan Hendrick	05/01/2001	\$1,200
Off. Mike Lamb	11/19/2001	\$1,200
Det. Josh Martin	10/18/2004	\$1,200
Off. Travis Park	12/05/2005	\$1,200
Off. Kevin Laudenslager	01/30/2006	\$1,200
Det. Jonathan Mayer	04/04/2006	\$1,200
Sgt. Brian Rose	01/02/2007	\$1,200
Sgt. Shawn Morrison	12/01/2007	\$1,200
Off. Walter Embser	01/04/07	\$1,200
Cpl. Jeff White	07/01/2008	\$1,100
Off. Bill Chambers	08/01/2008	\$1,100
Sgt. Devon Moran	02/01/2009	\$1,000
Off. Shawn Slater	01/01/2010	\$900
Cpl. Eric Albright	07/01/2011	\$800
Off. Dan Lewis	01/19/2012	\$700
Det. Caleb Clouse	03/01/2013	\$600

<b>410.180 Public Safety Overtime</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$138,694</b>	<b>\$154,000</b>	<b>\$138,900</b>	<b>\$154,000</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.

OVERTIME			
DUI Enforcement (Grant)	\$13,200	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)	\$51,000	General	\$60,500

410.191 Uniform Equipment Purchases	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$24,869	\$35,000	\$31,900	\$37,500

This account reflects the cost of outfitting new officers and the replacement of worn or damaged items of existing officers. Three 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 \$2,500.

Outfit 1 officer (includes handgun & portable radio).	\$8,000	Replacement shirts, pants, jackets, etc. (3 pieces (shirt/ trousers /jacket) per officer@ \$113/piece	\$7,750
Ballistic Vests (5 @ \$1000)	\$5,000	Replacement duty equipment gloves, belts, holders, OC, handcuffs, insignia, etc.	\$3,750
Unanticipated items	\$3,000	Boots	\$2,950
The Department owns and maintains our uniforms. The estimated cost for uniform cleaning (\$312/mo.*12), detectives clothing allowance as per the collective bargaining agreement (4 @ \$750 each), and the Chief's non-uniform cleaning allowance (\$300).			\$7,050

<b>410.210 Office Supplies</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$2,687</b>	<b>\$3,500</b>	<b>\$3,100</b>	<b>\$3,500</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.

<b>410.225 Criminal Investigations</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$3,346</b>	<b>\$6,500</b>	<b>\$5,800</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 phones, internet provider records (via search warrant), and non-reimbursable towing costs for vehicles seized for forensic processing (6 @ \$185 each). Lastly, charges for evidence destruction are included.

<b>410.231 Vehicle Fuel - Gasoline</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$43,163</b>	<b>\$48,830</b>	<b>\$31,000</b>	<b>\$45,710</b>

The department vehicles are estimated to use 18,250 gallons of unleaded 89-octane fuel at \$2.50/gal, and 30 gallons of diesel fuel at \$2.55/gal. As of September 17, 2019, the actual cost per gallon for fuel is \$1.97 for gasoline and \$2.21 for diesel.

<b>410.233 Vehicle Fuel – CNG</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>

Two (2) CNG patrol vehicles (Tahoes) are currently in the fleet. They are being phased out of service.

<b>410.234 Oil, Lubrication and Fluids</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$5,944</b>	<b>\$8,000</b>	<b>\$5,100</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. The fleet consists of 17 vehicles.

<b>410.240 General Expenses</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$2,229</b>	<b>\$16,400</b>	<b>\$12,500</b>	<b>\$11,000</b>

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 is not large enough for a separate categorization and 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 @ \$22.50)	\$270
Regional Detective Meetings (3 @ \$60)	\$180
Voluntary Hepatitis A/B Virus Immunizations (last shot in series of three).	\$1,000
Peer to Peer Counseling	\$1,500

<b>410.242 Ammunition &amp; Related Expenses</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$14,891</b>	<b>\$17,000</b>	<b>\$16,100</b>	<b>\$17,250</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.	\$14,200
Fees for using ranges or other facilities for firearms training (\$275 Outdoor Sportsmen's Club, \$275 Fulcomer Range)	\$550
Taser cartridges for training and repairs	\$2,500

<b>410.249 Community Relations/Crime Prevention</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$2,554</b>	<b>\$2,750</b>	<b>\$2,500</b>	<b>\$2,750</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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$26,775</b>	<b>\$31,500</b>	<b>\$22,500</b>	<b>\$30,000</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. The fleet consists of 17 vehicles.

<b>410.252 Computer Maintenance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$31,010</b>	<b>\$59,300</b>	<b>\$55,100</b>	<b>\$75,754</b>

Description	Rate	Amount
Kyocera 3252CI copier lease (Records)	\$406/mo.	\$4,872
Kyocera 3550I copier lease(Patrol)	\$131/mo.	\$1,572
Copier maintenance		\$1,500
IT Support (Provided by SCB IT dept) for Mobile Data Terminals (11 terminals)		\$11,000
Airtime, server and associated hardware (SC IT) 11 Mobile Data Terminals		\$7,500
RMS Hosting Fee (Five-year flat rate – 12.5%).		\$7,985
RMS Software Maintenance Fees (Spillman)		\$15,250
Cell Phone Forensic Software Renewal (DART, Oxygen and Secure View)		\$4,000
Axon – License and maintenance fees for cameras (body, car and interview room)		\$12,775
Cellebrite computer forensic software (Initial purchase cost – annual software membership will be 1/3 of this price).		\$9,300

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.260 Batteries</b>	<b>\$825</b>	<b>\$1,500</b>	<b>\$1,300</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		

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.315 DNA Testing</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>

\$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 quicker evidentiary turn-around time.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.317 Contracted Salaries &amp; Wages/Equipment (DUI)</b>	<b>\$28,241</b>	<b>\$26,410</b>	<b>\$26,300</b>	<b>\$26,410</b>

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 \$40,000 for 2020 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.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.320 Communications</b>	<b>\$10,214</b>	<b>\$9,500</b>	<b>\$9,600</b>	<b>\$9,750</b>

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 the County receives restitution payments.



	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.327 Radio Maintenance</b>	<b>\$35</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>

These are costs associated with the maintenance of car, portable, and base station 800 MHz radios. We may have to replace a unit that would become damaged in the field. The Township insurance covers the radios, and the amount at risk is the deductible.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.330 Transportation</b>	<b>\$3,205</b>	<b>\$4,300</b>	<b>\$4,400</b>	<b>\$4,500</b>

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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.340 Printing &amp; Advertising</b>	<b>\$2,662</b>	<b>\$4,000</b>	<b>\$1,500</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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.380 Outside Vehicle Repairs</b>	<b>\$6,711</b>	<b>\$8,000</b>	<b>\$6,900</b>	<b>\$8,000</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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.420 Dues, Subscriptions, Memberships, Training &amp; Conferences</b>	<b>\$21,163</b>	<b>\$37,000</b>	<b>\$30,300</b>	<b>\$37,000</b>

Pennsylvania Chiefs of Police Membership (\$150) & Conference in the Poconos in July	\$1,000	Accreditation Membership (\$125) & conference in Harrisburg area in July.	\$800
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Central PA Chiefs of Police Association Membership (\$60) & attend two of the quarterly meetings (2@\$50)	\$160	PA Homicide Investigator's Association Dues (\$60) & Conference (\$600 in State College)	\$665
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
MAGLOCLEN Department Membership	\$400	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 Coordinator (Reimbursable by the grant)	\$600	IACP Policy Database Access	\$525
PELRAS Annual Conference	\$250	Annual Accreditation Fee	\$1,000
Power DMS – Document Management System for managing accreditation	\$2,200		

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. The Chief of Police approves all training. 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 2020 include:

- \$6,000 – Recertification training for the truck inspector (2 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 three 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 - Leadership and Command Training Penn State Justice and Safety Institute
- \$2,250 – Tuition (3x's) for Leadership & Command School for supervisors. We anticipate sponsoring this 5-day course in 2020 (The cost may be lower because we are hosting the course).
- \$1,990 – Secure View Forensic Investigator Course (2x's). The course is web-based.
- \$1,800 – PATC Digital Evidence webinars / recertification conference.
- \$3,560 – Cold Case Investigations (5 days). The 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. 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 2020 courses include Procedural Justice, De-escalation, and Cultural Diversity.

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
<b>410.450 Contracted Services</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
	<b>\$14,980</b>	<b>\$25,200</b>	<b>\$24,200</b>	<b>\$26,565</b>

The RMS system maintenance is budgeted in account 407.370.

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 (\$250/month * 12 months) using a private contractor.	\$3,000
Criminal investigative unit vehicle	\$4,000
The Public Works Department typically washes Police Department vehicles. This account provides for occasional cleaning when Public Works personnel are not available. The monthly fee, 280.33, unlimited car washes for PD vehicles (\$2070), as well as once a year detailing at \$1,350 (9 @\$150).	\$4,714
This figure is the Township's share of the Mobile Command Vehicle operating costs.	\$1,851
This line item is the Township's anticipated contingency share of Centre County Tactical Response Team, Crisis Negotiation Team outfitting and operating costs, including the vehicle.	\$3,000
AED (Automated Electronic Defibrillator) & Naloxone Administration Medical Direction	\$1,500
Maintenance, vandalism/tampering alerts & data access for our three existing & 1 new post mounted speed signs, substantially discounted price as we serve as the beta test site for the township based company.	\$2,200
The department's share of the cost to maintain the CIT program. The grant expired Sept. 2016.	\$3,500
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 (The applicant pays most of the cost).	\$1,600

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.460 Education</b>	<b>\$3,373</b>	<b>\$12,500</b>	<b>\$0</b>	<b>\$0</b>

This account represents formal education requests by the police department.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.462 Academy Training</b>	<b>\$0</b>	<b>\$17,159</b>	<b>\$0</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
<b>Total</b>		<b>\$17,159</b>

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.750 Non-Capital Equipment</b>	<b>\$30,793</b>	<b>\$24,275</b>	<b>\$24,200</b>	<b>\$28,393</b>

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

Monadnock Expandable Batons (22 officers)	\$3,050	Replacement patrol rifles with optics (4 x \$1,050)	\$4,200
Trail type camera and associated equipment	\$1,000	Ballistic Shields (2 x \$2,200)	\$4,400
Mats for self-defense training	\$1,850	Crime Scene Camera	\$1,450
		First Aid supplies	\$12,443

**411 FIRE PROTECTION**

<b>411.530 CRCOG Fire Operating Contribution</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$314,753</b>	<b>\$334,292</b>	<b>\$334,292</b>	<b>\$358,259</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. COG Fire contribution is computed using the modified COG formula. For further details, please refer to the 2020 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2020	30.18%	\$358,259	\$23,967
2019	30.55%	\$334,292	\$19,539
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

<b>411.540 Contribution to Warriors Mark Fire Company</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$3,500</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 2018 to \$3,500, which is proposed to be carried forward into 2020.

<b>411.541 Contribution to Port Matilda Fire Company</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$3,500</b>

The Port Matilda Fire Company provides fire protection services to portions of the western part of the Township. The Board of Supervisors elected to increase the donation amount in 2018 to \$3,500, which is proposed to be carried forward into 2020.

<b>411.750 CRCOG-Fire Capital Equipment Contribution</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$91,189</b>	<b>\$91,189</b>	<b>\$91,189</b>	<b>\$94,303</b>

This line item represents Ferguson Township's share for the Alpha Fire Company Capital appropriation for the replacement of large equipment. The capital fund avoids significant expenditures and needs

for funds at the time of replacement. COG Fire capital contribution is computed using the modified COG formula. For further details, please refer to the 2020 COG Budget.

Year	Rate	Amount	\$ Change
2020	30.18%	\$94,303	\$1,382
2019	30.55%	\$92,921	\$1,732
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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>411.990 Foreign Fire Relief Funding</b>	<b>\$118,417</b>	<b>\$118,417</b>	<b>\$127,838</b>	<b>\$127,838</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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>412.541 Contribution to Port Matilda EMS</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>

The Township contributes an amount to the Port Matilda EMS for the current budget.

#### 413 ORDINANCE ENFORCEMENT

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>413.364 Sewage Enforcement Services</b>	<b>\$600</b>	<b>\$300</b>	<b>\$300</b>	<b>\$300</b>

This account reflects the cost of the enforcement officer's annual report. This is typically reimbursable by the Pennsylvania Department of Environmental Protection.

## 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 Enforcement Officer currently staff the Planning and Zoning Department. Back 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 significant Planning and Zoning projects such as the Terraced Streetscape District 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 the 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 PennDOT to re-develop the West College Ave. Terraced Streetscape District (TSD).
- Continue to assist with Workforce Housing guidelines and participate with membership in 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 value-added 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 efficient 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 wind turbines 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 2017 Official Map, the Regional Bike Plan, and integrate projects prioritized through the Mobility Implementation Plan.

In 2019, 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 the Agricultural Ad Hoc Committee and met to discuss the Rural Agricultural, Rural Residential, and Agricultural Research zoning districts. The Zoning and Subdivision and Land Development Ordinances were amended in Q4 of 2019 by the Board.
- Worked with the public on Zoning Ordinance Amendment requests related to the Source Water Protection Ordinance and Overlay District.
- Land development plan review, including plans such as the Nixon-Kocher Water Treatment Facility, Orchard View Preliminary/Final Subdivision Plan, West Cherry Lane Lot Consolidation and Land Development Plan, Whitehall Regional Park, Whitehall Road Sheetz, Harner Farm Subdivision, Ferguson Township Public Works Facility, the revised plan for The Yards at Old State Planned Residential Development (PRD); and the revised Master Plan for Pine Hall TTD.
- Staff continued participation with the Ad Hoc Source Water Protection Advisory Board on recommendations for the Source Water Protection Ordinance and Overlay Map. The Board adopted the Source Water Protection Ordinance and Overlay District during their January 21, 2019, Regular Meeting.
- Staff revisited Chapter 19 - Sign & Billboard ordinance a year to develop a list of "pain points a year after revisions made due to the Gilbert case.

- Staff worked with Centre Regional Planning Agency on the Pine Grove Mills Small Area Plan that was presented to the Planning Commission for recommendation to the Board during Q4 of 2019.
- Staff continues to coordinate with the Finance Department on Escrow Accounts and their status.
- 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 2020, 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.
- Coordinate with State College Borough Planning staff on exploring Terraced Streetscape District/Urban Village common land use planning and urban design issues.
- Commence work on the preparation of a revised zoning district and design standards for the Terraced Streetscape District in coordination and collaboration with the Borough of State College. Coordinate with an appointed neighborhood steering committee that includes Planning Commission representation, landowners, along with Penn State University to assist in the update process.
- 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.

Additionally, during 2020, 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.
- Continue coordination with the applicants of the Traditional Town Development Master Plans and associated projects. Even though both master plans have been approved and

are in place for both Pine Hall and Turnberry, the next phases of development may be modified from the original master plans due to amendments adopted in 2017.

- Participate in 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 (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$79,413</b>	<b>\$81,443</b>	<b>\$78,000</b>	<b>\$80,886</b>

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 (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$64,550</b>	<b>\$66,205</b>	<b>\$63,871</b>	<b>\$69,324</b>

This account reflects the base salary of the Zoning Officer.

<b>414.114 Planning and Zoning Administrative Staff Salaries (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$127,170</b>	<b>\$128,266</b>	<b>\$123,860</b>	<b>\$132,870</b>

This account includes the salaries for the Township's Receptionist, Community Planner, and an Administrative Assistant.

<b>414.115 Ordinance Enforcement Officer's Salary (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$23,000</b>	<b>\$19,500</b>	<b>\$19,847</b>	<b>\$19,500</b>

Average of 25 hours per week @ 15.00/hr. (25\*52\*\$15.00). 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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$488</b>	<b>\$500</b>	<b>\$1,250</b>	<b>\$1,000</b>

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 total includes cleaning and maintenance of the uniforms as well.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>414.210 Office Supplies</b>	<b>\$-217</b>	<b>\$1,000</b>	<b>\$1,250</b>	<b>\$1,500</b>

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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>414.240 General Expense</b>	<b>\$493</b>	<b>\$400</b>	<b>\$500</b>	<b>\$500</b>

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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>414.252 Maintenance Agreements</b>	<b>\$379</b>	<b>\$500</b>	<b>\$250</b>	<b>\$250</b>

This account records the internal copy and printing costs related to the Planning and Zoning Department using the administration copier when needed.

<b>Description</b>	<b>Rate</b>	<b>Amount</b>
Taskalfa Color copier use (admin copier)		\$250

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>414.310 Professional Services</b>	<b>\$13,310</b>	<b>\$12,750</b>	<b>\$14,750</b>	<b>\$20,000</b>

This account covers all planning and professional zoning 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 (19 meetings x 4 hrs./mtg. @ \$170/hour)	\$13,500
ZHB Solicitor (Contingency)	\$5,000

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>414.320 Communications</b>	<b>\$643</b>	<b>\$600</b>	<b>\$600</b>	<b>\$1,000</b>

This line item represents the cost of the Director, Community Planner, and Ordinance Enforcement Officer cell phones or cell phone stipends.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>414.330 Transportation</b>	<b>\$75</b>	<b>\$50</b>	<b>\$170</b>	<b>\$200</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>414.340 Advertising &amp; Printing</b>	<b>\$4,158</b>	<b>\$14,250</b>	<b>\$14,250</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 reproduction and 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 Ordinance Codifications)	\$10,000		

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>414.420 Dues, Subscriptions, Memberships</b>	<b>\$202</b>	<b>\$15,600</b>	<b>\$10,000</b>	<b>\$17,200</b>

This account is to cover the cost of 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 2020 National Floodplain Management Conference, Zoning Administrator - Fort	\$2,500	Subscription to Zoning Practice	\$95
		2020 National American Planning Association (APA) Conference, (Director)	\$2,500

Worth, TX June 7-11		Houston, TX April 24-28	
Dues PA Planning Association (PPA) 45% of APA dues (Director & Community Planner)	\$300	Subscription to Zoning Bulletin	\$650
Membership American Planning Association (APA) (Director & Community Planner)	\$500	Subscription to Journal of the American Planning Association	\$48
Dues American Institution of Certified Planners (AICP) (Director)	\$225	Dues Central PA Safety Association (CPSA)	\$30
Regional Laserfiche Software Training (PZ/PW Admin. Asst.)	\$1,000	PA Governors Safety Conference, Zoning Administrator- Hershey, PA	\$700
Women in Leadership training (online)	\$3,000	2020 PA American Planning Association Conference (Scranton, PA) (Community Planner)	\$1,250
PA Association of Municipal Administrators Membership (2020)	\$150	PA Association of Municipal Administrators Conference	\$1,100
Animal control training Ordinance Officer	\$800	Planning Commission training	\$1,000

<b>414.450 Contracted Services</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$500	\$500	\$0

This account represents miscellaneous contacted services for the Plannig Department.

<b>414.460 Education</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$6,000	\$0	\$0

Investing in employee education is essential for increased productivity and getting access to more lucrative employment opportunities within the organization. It boosts employee loyalty and reduces staff turnover, consequently having a positive impact on the bottom line.

<b>414.461 Training Seminars</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$958	\$0	\$0	\$0

This represents the cost of animal control training for the Ordinance Officer (\$800). It also includes training for planning commission (\$1,000). This account is being moved to 414.420, beginning in 2019.

<b>414.530 COG Planning Agency</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$76,154	\$81,725	\$81,725	\$51,920

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 2020 COG Budget.

Year	Rate	Amount	\$ Change
2020	26.08%	\$51,920	-\$29,805
2019	26.46%	\$81,725	\$5,571
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

<b>414.531 Centre County-MPO</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$28,966</b>	<b>\$29,499</b>	<b>\$29,499</b>	<b>\$30,715</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 2020 COG Budget.

<b>Year</b>	<b>Rate</b>	<b>Amount</b>	<b>\$ Change</b>
2020	26.08%	\$30,715	\$1,216
2019	26.46%	\$29,499	\$533
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

<b>414.750 Non-Capital Equipment</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>

The Planning Director is requesting an office chair to be included in the office renovation project (\$300).



**415 EMERGENCY SERVICES**

<b>415.530 Emergency Management / COG Contribution</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$33,851</b>	<b>\$33,986</b>	<b>\$33,986</b>	<b>\$36,239</b>

This account represents the Township's contribution to the Centre Region Emergency Management Program. For further details, please refer to the 2020 COG Budget.

Year	Rate	Amount	\$ Change
2020	26.08%	\$36,239	\$2,253
2019	26.46%	\$33,986	\$135
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

<b>415.531 Emergency Management /COG Contingency</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$311</b>	<b>\$331</b>	<b>\$331</b>	<b>\$331</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 further details, please refer to the 2020 COG Budget.

Year	Rate	Amount	\$ Change
2020	26.08%	\$0	-\$331
2019	26.46%	\$331	\$20
2018	26.69%	\$311	-\$168
2017	28.20%	\$479	\$479
2016	26.79%	\$0	-\$436
2015	26.34%	\$436	\$436

**421 Health & Welfare**

<b>421.318 Health Officer Services</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$9,412</b>	<b>\$9,500</b>	<b>\$9,750</b>	<b>\$9,500</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. 2018	9	4
1 <sup>st</sup> Qtr. 2019	4	8
2 <sup>nd</sup> Qtr. 2019	19	3
3rd Qtr. 2019	NA	NA

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

**Mission:** Provide service-oriented, cost-effective, and professional public works activities within our scope of work to our residents.

**Message:** The Public Works Department Maintenance Section (aka Road Crew) predominately performs roadway and storm sewer maintenance, curbside brush collection, and curbside leaf collection. These crewmen repair the roads in the summer and plow and salt these roads during winter storms. Public works operators are considered first responders and are on the scene during emergencies to clear debris, close and open roads, remove fallen trees, and support police and fire operations. This section is also responsible for fleet maintenance, including police cars, administrative vehicles, and all public works vehicles and heavy equipment. The section consists of 1 Road Superintendent, 2 Road Foreman, 2 Mechanics, and 12 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.

Funding requests below for the maintenance section, through action and with guidance from the Public Works Director, are consistent with the [Township Strategic Plan Goal 5\) Best Management Practices for Operations](#) which includes: *a) ensuring adequate staffing and resources necessary to carry out Township services and programs, b) ensuring proper training and professional development, and c) ensuring that operational practices are fiscally responsible.*

**Public Works Maintenance Section Accomplishments for 2019**

- Performed pavement base repair on Township roads in advance of microsurfacing and on other roads as needed throughout the year.
- Performed inlet repairs on Township roads in advance of microsurfacing and on other roads as needed throughout the year.
- Completed crack sealing on Township roads in advance of microsurfacing and on other roads as needed throughout the year.
- Completed crack sealing and base repair and edging on specific bike paths in advance of contract sealcoat operations.
- Performed routine year-round maintenance on approximately 100 miles of roadway including:
  - ✓ Completed monthly rounds of street sweeping,
  - ✓ Completed multiple rounds of mowing along rural roadsides,
  - ✓ Patched and repaired potholes or edge drop-offs as necessary,
  - ✓ Performed winter snow and ice removal operations,
  - ✓ Replaced and repaired roadside signs,
  - ✓ Removed trees in advance of planting contract,

- ✓ Sprayed weeds and curb lines,
- Completed monthly Township wide brush collection,
- Completed 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 Monthly Work Plan for 2020

(In December 2019 and January 2020, the Public Works Director and Road Superintendent and staff will meet and prepare a 2020 yearly calendar of planned work broken down by person-days per task per week.) The following is a calendar of anticipated tasks and goals for the Road Crew for 2020:

#### **January and February**

Winter operations

Equipment Maintenance

Building Maintenance

Tree removal

#### **March**

Winter operations

Prepare for Spring operations

Park mowing (pollinator areas, storm basins with tall grass, low mow areas, undeveloped areas that are not farmed) – 1 week

#### **April**

Crack sealing one week

Street sweeping one week

Sod repair from plow damage

Over-seed previous year capital project areas as necessary

Brush collection, first Monday unless a holiday

Second (special) round of brush collection during the 3<sup>rd</sup> week

Leaf collection, first Monday unless a holiday

Base repair and preparation for capital road improvements four weeks

**May**

Spray curbs one week

Crack sealing one week

Rural Roadside mowing round 1 - three weeks

Base repair and preparation for capital road improvements four weeks

LED traffic signal replacements three days

Street tree maintenance and landscaping/mowing, flowers

Street sweeping

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

**June**

Street sweeping

Inlet cleaning two weeks

Weep whip for sight distance

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

Preparation for bike path sealcoat – 1 week

**July**

Inlet repairs three weeks

Rural Roadside mowing round 2

Ditch grading two weeks

Street sweeping

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

Prepare for road seal-coating – 1st week in July

Paving

**August**

Spray curbs one week

Street sweeping

Weed whip for sight distance

Park mowing – not applicable unless so directed

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

### **September**

Park mowing (storm basins with tall grass, low mow areas, undeveloped areas that are not farmed) – 1 week

Crack sealing – 2 weeks

Street sweeping

Rural Roadside mowing round 3

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

Capital road improvements – 4 weeks

### **October**

Weed whip for sight distance

Street sweeping

Brush collection, first Monday unless a holiday

Leaf collection steady every day until mid-December or winter operations begin

Traffic signal inspections

Capital project topsoil and seed

### **November**

Leaf collection steady

Assist Arborist with tree removals and tree trimming

### **December**

Winter operations

Brush collection as weather permits on scheduled dates

Assist Arborist with tree trimming

Building painting and repairs

Equipment cleaning and bodywork

### **Ongoing activities:**

Respond to work order requests from staff and residents

Respond to winter storms and road hazards throughout the year promptly

**426 RECYCLING - COLLECTION, DISPOSAL SERVICES**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>426.368 Recycling, collection &amp; disposal</b>	<b>\$33,005</b>	<b>\$33,005</b>	<b>\$33,005</b>	<b>\$33,005</b>

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

**430 PUBLIC WORKS – ADMINISTRATION**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>430.191 Uniform Service</b>	<b>\$5,962</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>

The Township provides uniforms for the employees of the Public Works Department. This account represents the cost of providing the uniforms, including weekly laundry service and replacing worn pants or shirts.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>430.231 Gasoline</b>	<b>\$11,310</b>	<b>\$11,000</b>	<b>\$19,250</b>	<b>\$19,250</b>

Public Works vehicles will consume approximately 7,700 gallons of gasoline (based on a FluidSecure fuel transaction report from 10/18 to 10/19 estimated at \$2.50/gallon. Our cost on 09/17/19 was \$1.97/gallon. This account can fluctuate year to year based on fluctuating fuel prices, variability in usage year to year, and most bulk drops of approximately 4,000 gallons purchase fuel for both police, and public works use, and a shipment may occur at year-end or beginning of the following year and cross annual budget lines.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>430.232 Diesel Fuel</b>	<b>\$37,451</b>	<b>\$36,000</b>	<b>\$45,650</b>	<b>\$45,650</b>

Public Works vehicles will consume approximately 16,600 gallons of diesel at \$2.75/gallon. Note the consumption estimate increased from last year based on the most recent polling of the fuel sentry. Our cost on 09/17/19 was \$2.21/gallon. This account can fluctuate year to year for the same reason as gas cost fluctuation.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>430.234 Oil, Lubricants, and Fluids</b>	<b>\$8,405</b>	<b>\$8,500</b>	<b>\$9,500</b>	<b>\$9,500</b>

Oil is bought in bulk quantity. Grease is purchased by the tube rather than in bulk. Also included is antifreeze, power steering fluid, brake fluid, gear oil, hydraulic fluid, etc. This account also includes grease and other lubricants. Included in this account are \$100 annual compliance fees and costs associated with the recycling of fluids. This account may fluctuate from year to year since some bulk oils are not bought every year.

<b>430.238 Clothing/Personal Protective Equipment</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$9,488</b>	<b>\$10,325</b>	<b>\$10,325</b>	<b>\$10,325</b>

This account is for the purchase of safety gear and the replacement of high visibility vests, T-shirts, jackets, gloves, rain gear, safety glasses, chaps, hard hats, hearing protection, and winter overalls or jackets. Also included is the reimbursement for one or two pairs of safety toe boots per person at a not to exceed compensation of \$350/person/year for boots. Compensation is provided (up to \$300 per person and two persons per year) for prescription safety glasses with permanent side shields.

<b>430.240 General Expense.</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$14,950</b>	<b>\$17,000</b>	<b>\$9,000</b>	<b>\$15,000</b>

This account is used for consumables by the public works crew. This account covers miscellaneous items that cannot be assigned to other accounts such as paint cans, grit for sandblasting, brushes, welding supplies, degreaser, soaps, waxes, welding supplies, spray products, etc. Expenses involved with the mandatory drug and alcohol testing come from this account.

Mechanic supplies, and hardware, lubricants, grease, miscellaneous items used on vehicles are included in 437 accounts.

<b>430.252 Computer Maintenance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$904</b>	<b>\$2,200</b>	<b>\$2,038</b>	<b>\$2,050</b>

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

Description	Rate	Total
Marco Lease 3212I	\$149/mo	\$1,788
Usage		\$250

<b>430.260 Small Tools and Equipment</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$12,379</b>	<b>\$8,500</b>	<b>\$8,500</b>	<b>\$8,500</b>



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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>430.320 Communications</b>	<b>\$1,680</b>	<b>\$1,920</b>	<b>\$1,920</b>	<b>\$1,920</b>

This account represents the cost of phone reimbursement for the 12 road crew for the months November through March (6 months) at \$10 per pay.

This account also includes the cost of the Township's business use share of 2 public works employees' personal cell phones at a rate of \$10 per pay.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>430.327 Radio Maintenance</b>	<b>\$2,204</b>	<b>\$2,500</b>	<b>\$500</b>	<b>\$2,000</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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>430.384 Equipment Rentals</b>	<b>\$5,565</b>	<b>\$5,500</b>	<b>\$2,000</b>	<b>\$5,000</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>430.420 Dues, Subscriptions, Memberships &amp; Seminars</b>	<b>\$3,701</b>	<b>\$3,810</b>	<b>\$1,000</b>	<b>\$3,810</b>

This account provides funding for training for the Road Superintendent, foremen and road workers to stay abreast of technical aspects of road maintenance, posting signs, herbicide application, heavy equipment and automotive repairs, trouble-shooting hydraulic system 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.

Road Superintendent attendance at APWA National PWX conference and equipment show or NTEA Fleet conference, or APWA snow conference depending on applicability of course offerings	\$2,500	Supervisors training, Drug, and alcohol awareness training, Road worker LTAP training, equipment expo, welding certification, confined space entry	\$800
Magazines and Publications	\$150	APWA membership for Road Superintendent	\$160

<b>430.450 Contracted Services</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$-6,209</b>	<b>\$2,000</b>	<b>\$1,000</b>	<b>\$2,000</b>

This account captures the costs for contracted services such as repairs to the fueling station and includes \$100 for the fuel tank registration fee paid to the state for the regulation of two underground fuel tanks and for the inspection fees that amount to \$495 every 3<sup>rd</sup> year.

<b>430.750 Office Equipment</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$500</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. Funding for office furniture and appliances for the new public works building is requested in account 30.409.750

**432 PUBLIC WORKS-SNOW REMOVAL**

<b>432.240 General Expense</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$33</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>432.251 Repairs &amp; Maintenance</b>	<b>\$4,122</b>	<b>\$6,000</b>	<b>\$5,000</b>	<b>\$6,000</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. Before 2018, these costs were included in the general expense account.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>432.450 Contracted Snow Removal</b>	<b>\$6,483</b>	<b>\$14,300</b>	<b>\$10,000</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 agreement includes approximately 2 miles of contract plowing in the TTD.

### 433 PUBLIC WORKS-SIGNALS & SIGNS

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>433.245 Street Signs and Supplies</b>	<b>\$13,036</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>\$20,000</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. This account also includes replacement of bike path wayfinding signs,

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>433.361 Traffic Signal Charges</b>	<b>\$13,706</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$14,250</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>433.372 Traffic Signal Repair (Parts &amp; Labor)</b>	<b>\$6,330</b>	<b>\$8,000</b>	<b>\$1,000</b>	<b>\$7,000</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 one school zone flasher). Traffic signals are maintained in accordance with permits from PADOT. The Township Engineer does initial troubleshooting and minor repairs. The Engineering section staff performs inspections. 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. It is expected that one traffic signal will be added in 2020 (Bristol Ave/Blue Course Drive).

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
10. Pine Hall and Science Park Road	21. Whitehall Road and Research Drive
11. Valley Vista/Science Park/Circleville	22. Whitehall Road and Blue Course Drive (Shared with Borough)
	23. Blue Course & Bristol Ave (2019)

#### 437 REPAIRS TO TOOLS & MACHINERY

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>437.114 Mechanics Salary (does not include merit)</b>	<b>\$59,846</b>	<b>\$109,110</b>	<b>\$109,110</b>	<b>\$113,976</b>

This line item represents the base salary for two mechanics.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>437.180 Mechanic Overtime</b>	<b>\$968</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>

This line item represents overtime for the Mechanic as needed.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>437.238 Clothing/Personal Protective Equipment</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$500</b>	<b>\$1,000</b>

This account provides resources for personal protection for the mechanics.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>437.240 Mechanic Small Tools</b>	<b>\$3,101</b>	<b>\$4,100</b>	<b>\$4,100</b>	<b>\$4,100</b>

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. This account provides funding for miscellaneous tools for the mechanic. Since the line item amount is so minor compared to the threshold for a capital purchase, the percent of the variation of budget vs. spent can vary greatly.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>437.251 Repair and Maintenance Supplies - Vehicle &amp; Equipment Parts</b>	<b>\$76,454</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$77,250</b>

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 the general expense. Trucks in the Ferguson Township fleet are normally serviced for 12 to 15 years before being replaced. The value of our public works equipment assets for pieces of equipment valued at over \$25,000 is just over 2 million dollars. Including vehicles, trailers, small equipment, the total could be closer to 2.5 million dollars. Vehicle parts divided by vehicle replacement value = 3 percent. Expressed as parts/depreciation value = 23 percent. Including labor, then (parts + labor)/depreciation value = 56 percent. Each piece of equipment is evaluated and rated each year to determine the best year of replacement. Large fleet managers often use asset management software and life cycle costs analysis tools to determine optimal equipment replacement.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>437.370 Outside Repairs</b>	<b>\$12,085</b>	<b>\$11,300</b>	<b>\$16,000</b>	<b>\$16,000</b>

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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,064</b>	<b>\$4,300</b>	<b>\$4,000</b>	<b>\$4,300</b>

This account represents the training budget for two mechanics.

Mechanic and Asst Mechanic Training, Ford or AC-DELCO, International training	\$1,500	NTEA fleet technical conference and Green Truck and Work Truck Show attended by the Mechanic and Assistant Mechanic, Indianapolis, IN	\$2,500
International Automotive Technician Network membership	\$228		

**438 PUBLIC WORKS-HIGHWAY MAINTENANCE**

<b>438.112 Road Superintendent Salary (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$75,336</b>	<b>\$77,261</b>	<b>\$77,261</b>	<b>\$80,901</b>

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

<b>438.114 Road Crew Salaries (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$554,916</b>	<b>\$570,140</b>	<b>\$570,140</b>	<b>\$598,297</b>

This line item provides for the salaries for two (2) supervisors, and twelve (12) road crew.

<b>438.115 Part-time Help Wages</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
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**\$24,471                      \$49,500                      \$40,000                      \$103,927**

The Township Public Works Department hires individuals to help with seasonal work, as noted below. In 2020 the mowing crew will be under the supervision of the Road Superintendent.

GROUP	CALCULATION	AMOUNT
Road Crew Summer Help	2 people X 31 wks. x 40 hrs./wk. x \$15.00/hr.	\$37,200
Road Crew Winter Help	None requested	\$0
Mechanic helper for summer	16 wks. x 40hrs/wk. x \$11.15/hr.	\$7,136
Mechanic helper during school	34 wks. X 10 hrs./wk. x \$11.15/hr.	\$3,791
Mowing/Landscape Summer Help	3 people X 31 wks. x 40 hrs./wk. x \$15.00/hr.	\$55,800

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>438.180 Overtime</b>	<b>\$19,529</b>	<b>\$40,000</b>	<b>\$20,000</b>	<b>\$30,000</b>

Overtime is based on historical use. Overtime is estimated at 7% of the cost of road workers base wages. Overtime is necessary at times during paving operations, 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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>438.245 Supplies &amp; Materials (non-liquid fuels)</b>	<b>\$8,586</b>	<b>\$10,000</b>	<b>\$9,000</b>	<b>\$9,500</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, topsoil, weed spraying applications, mulch for trees and landscape beds, other various supplies commonly used by municipalities.

**447 TRANSIT SYSTEM**

<b>447.530 Centre Area Transportation Authority (CATA)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$128,438</b>	<b>\$131,032</b>	<b>\$131,032</b>	<b>\$128,638</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 2017/2020 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 method is simpler and relies on population, route miles, and system stops. The new method 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. 2019 (January)	\$27,143	\$4,473	\$31,616
4th Qtr. 2019 (April)	\$27,143	\$4,473	\$31,616
1st Qtr. 2020 (July)	\$28,267	\$4,436	\$32,703
2nd Qtr. 2020 (October)	\$28,267	\$4,436	\$32,703
<b>Total</b>	<b>\$110,820</b>	<b>\$17,818</b>	<b>\$128,638</b>



**452 PARKS & RECREATION**

<b>452.530 CRCOG – Parks &amp; Recreation Contribution</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$382,191</b>	<b>\$404,448</b>	<b>\$404,448</b>	<b>\$472,082</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. COG Parks & Rec contribution is computed using the modified COG formula. Please see the 2020 COG Budget for more information.

Year	Rate	Amount	\$ Change
2020	27.25%	\$472,082	\$67,634
2019	27.66%	\$404,448	\$22,257
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

<b>452.532 CRCOG – Pools Capital Contribution</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$134,972</b>	<b>\$136,275</b>	<b>\$136,275</b>	<b>\$136,781</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. COG Parks & Rec contribution is computed using the modified COG formula. Please refer to the 2020 COG Budget for more information.

Year	Rate	Amount	\$ Change
2020	27.25%	\$136,781	\$506
2019	27.66%	\$136,275	\$1,303
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

<b>452.533 CRCOG – Nature Center Contribution</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$22,022</b>	<b>\$24,861</b>	<b>\$24,861</b>	<b>\$25,764</b>

This line item represents Ferguson Township's share of the Millbrook Marsh Nature Center. Please refer to the 2020 COG Budget for more information.

Year	Rate	Amount	\$ Change
2020	26.08%	\$25,764	\$903
2019	26.46%	\$24,861	\$2,839
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

<b>452.534 CRCOG – Parks &amp; Rec Capital Contribution</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$43,107</b>	<b>\$45,058</b>	<b>\$45,058</b>	<b>\$40,081</b>

This line item represents Ferguson Township's share of the Centre Region Parks & Recreation Capital. Please refer to the 2020 COG Budget for more information.

Year	Rate	Amount	\$ Change
2020	26.08%	\$40,081	-\$4,977
2019	26.46%	\$45,058	\$1,951
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

<b>452.536 CRCOG – Nature Center Capital Contribution</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$6,969</b>	<b>\$13,830</b>	<b>\$13,830</b>	<b>\$25,764</b>

This line item represents Ferguson Township’s share of the Centre Region Nature Center Capital. Please refer to the 2020 COG Budget for more information.

Year	Rate	Amount	\$ Change
2020	26.08%	\$25,764	\$11,934
2019	26.46%	\$13,830	\$6,861
2018	27.88%	\$6,969	\$6,969
2017		\$0	\$0

**453 SPECTATOR RECREATION**

<b>453.540 Community Contributions</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$10,593</b>	<b>\$8,650</b>	<b>\$6,600</b>	<b>\$12,000</b>

The Board has adopted a policy to guide community contributions. Requests for funding are anticipated in 2020 from Discovery Space, 4th Fest, People’s Choice, First Night State College, and several others. New requests this year include the Empowering Women in Leadership Annual Conference. Other requests have been included in the appropriations, as well. 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. Funding for the Ferguson Township Garden Club garden at the intersection of Route 45 and Route 26 also is taken from this account. This account provides funding for the following:

Name	2019 Contribution	2020 Contribution
Discovery Space	\$3,000	\$3,000
Leadership Centre County	\$350	\$500
Fourth Fest	\$1,000	\$2,500
Empowering Women in Leadership	\$0	\$1,000
Undesignated	\$4,300	\$5,000

**454 TOWNSHIP PARKS OPERATING EXPENSES**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>454.220 Township Park Operating Expenses</b>	<b>\$294</b>	<b>\$0</b>	<b>\$100</b>	<b>\$250</b>

This account represents the township costs for miscellaneous park maintenance.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>454.340 Township Park Advertising</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150</b>	<b>\$150</b>

This account represents the costs for miscellaneous advertising for the township parks

## 455 PUBLIC WORKS - STREET TREES

**Mission:** Provide efficient, cost-effective, and professional care for Township street trees. Manage the urban forest in a way that allows for sustainable growth while preserving or improving our quality of life using trees.

**Message:** 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 the direction of the Public Works Director, the Arborist is charged with carrying out the objectives and duties, including managing tree risk for public safety, promoting sustainable landscaping, tree evaluations, removals, and selection, increasing canopy coverage and diversity, proper tree maintenance, and public education. The Public Works Director and Arborist provide staff support to the Ferguson Township Tree Commission, whose role is to guide and advise staff and the elected officials.

### Public Works Street Tree Section Accomplishments for 2019

Obtained Tree City USA designation for the third year in a row

Held the fourth annual Township celebration of Arbor Day

Administered the Street Tree Planting contract and planted 90 trees in 2019

Administer the street tree pruning contract and pruned over 800 trees

Performed weekly roadside mowing on Blue Course Drive, Old Gatesburg Road, and Havershire Boulevard and various public property locations during April through October

Issued 9 street tree permits in the past 12 months

Provided staff support for Tree Commission meetings

Required the removal of 3 hazard trees

Managed a program to decrease an outbreak of oak wilt on Deepwood Drive

Reviewed landscape plans for seven subdivision and land development plans

**Contract 2019-C13 Street Trees** – Each year, a planting contract is typically let in February for the award in March for tree planting in April. Planting locations are determined by the Arborist and reviewed by the Tree Commission with input from residents. This work was completed in 2019.

**Contract 2019-C15 Street Tree Pruning** - Each year, a contract for street tree pruning is prepared. Work begins no sooner than mid-November and usually carries over into the following year. An effort is being made to trim 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 and remove trees in the winter and as appropriate and as needed throughout the year to remove sight distance obstructions or hazards. Oaks should only be pruned in the winter months.

In keeping with the [Township Strategic Plan Goal 4.b\) Environmental Stewardship - Make sure that land development regulations and development plans are consistent with environmental values](#) - the

Tree Commission reviewed proposed revisions to the subdivision and land development ordinance and zoning ordinance in 2019.

In accord with [The Township Strategic Plan Goals 4.a\) Environmental Stewardship – Identify and use existing tools to preserve the environment](#), and [4.c\) Environmental Stewardship - Identify and preserve natural resources and environmentally significant areas](#) - the Tree Commission prepared a draft tree preservation ordinance.

**Public Works Street Tree Goals for 2020:**

In accord with [The Township Strategic Plan Goals 4.a\) Environmental Stewardship – Identify and use existing tools to preserve the environment](#), and [4.c\) Environmental Stewardship - Identify and preserve natural resources and environmentally significant areas](#) – The Tree Commission will continue to be involved in providing input on the draft tree preservation ordinance as it is reviewed by staff, the Planning Commission and the Board of Supervisors. The FTTC is interested in conducting a tree canopy assessment in 2020.

**Arborist and Ferguson Township Tree Commission (FTTC):** The FTTC will continue to meet regularly in 2020 (typically the third Monday evening of the month). The FTTC is interested in improving public education and outreach about the benefits of trees.

Manage oak wilt and emerald 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 manage the annual tree-planting contract

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

<b>455.114 Arborist and Municipal Tree Specialist Salary (does not include merit)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$58,399</b>	<b>\$59,892</b>	<b>\$59,892</b>	<b>\$107,714</b>

Under the direction of the Public Works Director, the Arborist will manage the urban forest consisting of over nearly 5,000 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, and preparing contract documents for tree pruning bids and tree planting bids. In 2020 a full-time municipal tree specialist is included in the budget to assist with the care of the urban forest, specifically tree trimming. While contract pruning continues, it is often necessary to trim trees more often than once every seven years

to address shaping issues, clearance of branches over roads and sidewalks, and to address ongoing complaints of difficult sight distance for motorists or tree branches blocking roadside signs.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>455.115 Part-Time Wages (does not include merit)</b>	<b>\$29,383</b>	<b>\$49,900</b>	<b>\$24,000</b>	<b>\$22,200</b>

The budget for seasonal workers to assist with mowing is moved to 01.438.115. In 2020, one seasonal worker is requested to serve as the ground crew to assist the municipal tree specialist and arborist with tree trimming. One worker x 37 weeks x 40 hours x \$15/hr is requested.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>455.220 Operating Supplies</b>	<b>\$294</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>455.238 Personal Protective Equipment</b>	<b>\$0</b>	<b>\$500</b>	<b>\$300</b>	<b>\$1,500</b>

This account represents the costs for protective clothing, steel toe boots, and safety equipment for the arborist and staff (approximately \$1,000) and any necessary climbing gear for the municipal tree specialist (approximately \$1,000).

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>455.240 General Expense</b>	<b>\$2,889</b>	<b>\$1,000</b>	<b>\$1,500</b>	<b>\$2,000</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, and other expenses associated with public outreach and education.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>455.245 Supplies and Materials</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$100</b>	<b>\$5,000</b>

This account includes materials and supplies needed by the Arborist for tree care, such as tree anchors and cables. With the addition of a municipal tree specialist, it is possible that the ash borer and the oak wilt tree injections can be done in house. This line item includes the cost of pesticides for injections and supplies.

<b>455.260 Arborist Small Tools</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,282</b>	<b>\$2,500</b>	<b>\$1,500</b>	<b>\$3,500</b>

This account covers the cost of small tools needed by the arborist and staff. Anticipated expenses include a chainsaw replacement (\$1,000) hand tools (\$500) Arborjet injection kit (\$1,500) and other miscellaneous small tool costs (\$500) such as saws, blades, and chains.

<b>455.370 Repairs &amp; Maintenance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$713</b>	<b>\$1,000</b>	<b>\$700</b>	<b>\$1,000</b>

This account covers the cost of repairs and maintenance of the arborist's equipment and includes annual bucket truck safety inspections.

<b>455.384 Equipment Rental</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>

Equipment rental is a new account for 2020 to cover equipment rentals for the care of street trees and could include such equipment as a stump grinder or an aerial lift.

<b>455.420 Dues &amp; Subscriptions, Training</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,710</b>	<b>\$4,400</b>	<b>\$3,500</b>	<b>\$5,550</b>

In 2020 the Arborist requests funding for continued training, as shown in the table below. Some certifications are for more than one year. The Chesapeake Bay Landscape Professional training emphasizes stormwater retrofit best practices, sustainable landscaping, and native plants. International Society of Arboriculture (ISA) recertification occurs every three years and is due again in 2020. Tree Risk Assessment Qualifications recertification occurs every five years and is due in 2022. In addition, training is recommended for the Municipal Tree Specialist as noted below.

ISA Membership for Arborist and Municipal Tree Specialist	\$300
Penndel Chapter Membership for Arborist and Municipal Tree Specialist	\$100
Chesapeake Bay Landscape Professional re-certification (every two years and due in 2020)	\$150
ISA International Conference August 2020, Albuquerque, NM for Arborist	\$2,500



Pennel Chapter Conference February 2020, Manheim, PA for Arborist and Municipal Tree Specialist	\$2,000
ISA CEUs, Pesticide CEUs, Other training	\$500

<b>455.450 Contracted Services</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$44,872</b>	<b>\$66,250</b>	<b>\$66,250</b>	<b>\$58,000</b>

In 2020, the following work is planned:

DESCRIPTION	AMOUNT
Stump removals performed in-house	\$0
Ash tree injections performed in-house	\$0
Oak wilt mitigation injections and some tree removal performed in-house	\$0
Large tree removal (hazard emergency or oak wilt abatement)	\$10,000
Pruning 800 trees (\$60 per tree)	\$48,000

**456 LIBRARY SERVICES**

<b>456.530 CRCOG - Schlow Centre Region Library Services</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$425,817</b>	<b>\$442,080</b>	<b>\$442,080</b>	<b>\$475,730</b>

The COG Budget provides funding for the operating costs for Library Services. For further details, please refer to the 2020 COG Budget.

Year	Amount	\$ Change
2020	\$475,730	\$33,650
2019	\$442,080	\$16,263
2018	\$425,817	\$20,640
2017	\$405,177	\$12,085
2016	\$393,092	\$14,980
2015	\$378,112	\$12,787

<b>456.531 CRCOG - Schlow Centre Region Library Capital</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$23,032</b>	<b>\$22,992</b>	<b>\$22,992</b>	<b>\$24,626</b>

The Library building was constructed in 2003. Some 13 years later, beginning in 2016, the Library requested 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 2020 COG Budget.

Year	Amount	\$ Change
2020	\$24,626	\$1,634
2019	\$22,992	-\$40
2018	\$23,032	\$208
2017	\$22,824	-\$416
2016	\$23,240	\$23,240
2015	\$0	\$0

**458 SENIOR CITIZENS**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>458.530 CRCOG Active Adult Center</b>	<b>\$37,546</b>	<b>\$42,581</b>	<b>\$42,581</b>	<b>\$43,800</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 2020 COG Budget.

<b>Year</b>	<b>Amount</b>	<b>\$ Change</b>
2020	\$43,800	\$1,219
2019	\$42,581	\$5,035
2018	\$37,546	-\$5,233
2017	\$42,779	\$24,018
2016	\$18,761	\$4,227
2015	\$14,534	-\$1,849

**461 NATURAL RESOURCE CONSERVATION**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>461.540 Spring Creek Watershed Commission Contribution</b>	<b>\$1,769</b>	<b>\$1,769</b>	<b>\$1,769</b>	<b>\$1,769</b>

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>461.541 Spring Creek Watershed Monitoring</b>	<b>\$4,840</b>	<b>\$5,000</b>	<b>\$4,840</b>	<b>\$4,840</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 2020.

**462 COMMUNITY DEVELOPMENT AND HOUSING**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>462.540 Land &amp; Housing</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>

This account reflects the investments to support affordable housing through the Centre County Housing & Land Trust. The Township has a Memorandum of Understanding with the Land Trust to provide administrative support for its workforce housing program.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>462.541 Sustainable Communities</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$1,000</b>	<b>\$3,000</b>

The Board has authorized support for the Sustainable Communities' activities supporting Penn State students and faculty directly related to Ferguson Township projects. In the past, these projects have included stormwater management designs in Suburban Park and Park Hills, as well as solar design ideas for the public works maintenance facility.

**463 ECONOMIC DEVELOPMENT**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>463.540 Economic Development</b>	<b>\$14,500</b>	<b>\$35,000</b>	<b>\$48,500</b>	<b>\$40,000</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 promote the growth and retention of existing businesses around the county, as well as support other economic development initiatives. The Board has aligned this support with the region's municipal contributions in the past.

**472 DEBT SERVICE-INTEREST**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>472.390 Interest on Escrow Accounts</b>	<b>\$25,942</b>	<b>\$500</b>	<b>\$300</b>	<b>\$500</b>

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

**481 EMPLOYER TAXES**

<b>481.192 Employer Social Security</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$295,212</b>	<b>\$302,100</b>	<b>\$293,650</b>	<b>\$312,952</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 \$137,700 in gross earnings for 2020. Currently, no employees meet this gross wage limit.

<b>481.194 Employer Unemployment Compensation</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$5,179</b>	<b>\$10,185</b>	<b>\$10,000</b>	<b>\$10,027</b>

Through the Pennsylvania Municipal League (PML) Unemployment Compensation Trust, the Township secures its unemployment compensation insurance needs. For 2020, the tax is budgeted at a rate of 1.27% 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

Year	Limit	Rate
2020	\$10,000	1.27% est
2019	\$10,000	1.27%
2018	\$10,000	1.43%
2017	\$9,750	1.83%

**483 EMPLOYER PAID BENEFITS**

<b>483.197 Pension Expense</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$402,812</b>	<b>\$504,165</b>	<b>\$504,165</b>	<b>\$566,235</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 account includes transfers to the police and non-uniform pension plans

Beginning in 2020, the cost of the Non-Uniform plan consultant includes in this account \$12,000

<b>FERGUSON TOWNSHIP</b>		
<b>ACT205 REFUND CALCULATION</b>		
<b>Description</b>	<b>2019</b>	<b>2020</b>
Police MMO	282,084	303,383
Non-Uniform MMO	222,081	250,852
<b>Gross Pension Expense Subtotal</b>	<b>504,165</b>	<b>554,235</b>
Less State Funding	(425,001)	(425,001)
<b>Net Township Pension Cost</b>	<b>79,164</b>	<b>129,234</b>
Less Township Funding (26 pays)	(200,000)	(200,000)
<b>Refund due to General Fund</b>	<b>-\$120,836</b>	<b>-\$70,766</b>
<b>Total State Funding</b>	<b>425,001</b>	<b>425,001</b>
Less Police MMO	(282,084)	(303,383)
<b>Non Uniform State Funding</b>	<b>142,917</b>	<b>121,618</b>

#### 486 INSURANCE & RISK MANAGEMENT

<b>486.300 Safety Improvement Expenses</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$3,200	\$1,000	\$3,200

This account is used to record the cost of the safety improvements made to obtain the Penn Prime Safety Grant Reimbursements beginning in 2017. This account also includes other safety costs, such as a safety incentive program to support zero accidents quarterly (\$1,200)

<b>486.350 Insurance Claims Expenses</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$16,862	\$0	\$2,000	\$0

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

<b>486.351 Property &amp; General Liability Insurance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$40,585	\$47,360	\$57,761	\$57,761

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. In addition, this account contains \$9,500 for consulting services with the Hartman Group.

<b>486.352 Police Liability Insurance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$13,270</b>	<b>\$16,200</b>	<b>\$23,795</b>	<b>\$23,795</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. The township receives an 11% discount for the police accreditation.

<b>486.353 Public Officials Errors &amp; Omissions Policy</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$10,924</b>	<b>\$13,350</b>	<b>\$19,777</b>	<b>\$19,777</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.

<b>486.354 Workers Compensation</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$131,600</b>	<b>\$186,900</b>	<b>\$146,700</b>	<b>\$182,216</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 2019, the experience modification is estimated to be .704 from .684, an increase of .02 based on 3-year claims history. A lower experience modifier increases discounts off the face cost of coverage. The budget reflects the experience modification yet does not represent any credits that the Township may receive.

This account also includes \$7,500 for consulting services with the Hartman Group.

<b>486.355 Vehicle Insurance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$17,449</b>	<b>\$21,300</b>	<b>\$28,800</b>	<b>\$28,800</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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>486.356 Crime Insurance</b>				
	\$558	\$760	\$1,200	\$1,200

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

#### 487 EMPLOYEE BENEFITS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>487.187 Health Insurance Waivers</b>				
	\$72,408	\$52,200	\$53,500	\$37,109

This account reflects the 20% cost of payments made to employees in lieu of health insurance coverage. This amount is based on 11 employees opting out of insurance coverage

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>487.195 Vision Insurance</b>				
	\$8,251	\$8,000	\$8,200	\$8,200

The Township contracts with Davis Vision through the Pennsylvania Municipal Health Insurance Cooperative.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>487.196 Health Insurance (gross)</b>				
	\$956,562	\$872,380	\$893,788	\$909,198

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. The PMHIC program has saved the Township 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 is approximately 91%, with the remaining 9% shared with the covered employees. **In 2020, health coverage is projected to remain flat.**

The Township received a \$165,900 refund in 2019 for the 2018 surplus, which is included in revenue, rather than offsetting the prior year cost. The net cost is shown on the table

DESCRIPTION	2017	2018	2019	2020
Employer Health Funding	982,185	1,043,492	900,000	909,198
Less Refund from Prior Year	(119,579)	(165,900)	(249,709)	(100,000)
<b>Net Health Cost</b>	<b>862,606</b>	<b>877,592</b>	<b>650,291</b>	<b>809,198</b>



The budgeted breakdown is shown below.

CLASS	QTY	AMOUNT
Single	17	\$142,006
2 Party	14	\$35,026
Family	20	\$732,165
Opt-out	11	
<b>Totals</b>	<b>62</b>	<b>\$909,198</b>

<b>487.197 Retirement Health Savings Account</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$4,000</b>	<b>\$5,000</b>	<b>\$4,000</b>	<b>\$5,000</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 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 appropriately throughout their employment with the Township and to be rewarded for limiting their sick leave during a year and then at retirement. The budget assumes ten employees qualify for this program.

<b>487.198 Dental Insurance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$42,744</b>	<b>\$39,500</b>	<b>\$39,500</b>	<b>\$40,177</b>

The Township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative. The budget is based on 17 single, ten 2-party, 32 family coverage

<b>487.199 Life Insurance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$7,212</b>	<b>\$6,100</b>	<b>\$6,100</b>	<b>\$6,100</b>

Group term life insurance is budgeted for \$80,000 of coverage of life insurance. This is based on 59 employees under coverage

<b>487.200 Short Term Disability Insurance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$7,399</b>	<b>\$7,900</b>	<b>\$7,900</b>	<b>\$7,900</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.

This is based on 59 employees under coverage.

<b>487.300 Employee Wellness</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$3,937</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$5,000</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 resulting in healthier staff and lower insurance premiums. In 2020, for example, the Township's healthcare decreased slightly over 2019 rates. This account also includes the cost of clothing bearing the Township logo provided to employees and Board members.

#### 489 CONTINGENCY

<b>489.112 Salaries &amp; Wages Merit Increases</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$20,100</b>	<b>\$0</b>	<b>\$43,483</b>

Please note, merit is budgeted for the new year separately. However, it is included in the actual salary for the current year, rather than separated.

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 of all non-uniform employees and based on the results of the performance evaluations, recommendations for merit increases for those employees. For 2020, merit pay is budgeted up to 2.0% of the 2019 base salary.

Merit includes \$2,000 for the planning director upon completion of the orientation period

<b>489.113 Salaries &amp; Wages Market Adjustment</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</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.

<b>489.117 Deferred Compensation</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

<b>489.160 Employee Service Awards</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$950</b>	<b>\$1,000</b>	<b>\$750</b>	<b>\$1,000</b>

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>489.300 General Expense - Uncommitted Reserve</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$851</b>	<b>\$25,000</b>	<b>\$0</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>492.016 Transfer to General Obligation Fund</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>

These are funds transferred from the General Fund and deposited in the General Obligation Fund. For 2020, the township is committing funds for the public works maintenance facility.

<b>492.019 Transfer to Agricultural Preservation Fund</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</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>492.030 Transfer to Capital Reserve Fund</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$595,000</b>	<b>\$750,000</b>	<b>\$595,000</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>492.032 Transfer to Transportation Improvement Fund</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,420,995</b>	<b>\$1,404,000</b>	<b>\$1,344,037</b>	<b>\$1,416,496</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 is established to account for the taxes collected from these increased tax rates. Resolution 2001-25 established the Transportation Improvement Fund. The tax revenue transfer from the General Fund was reduced, beginning in 2015. The two allocations are listed below:

Tax	Current Rate
Real Estate	21.88%
Real Estate Transfer	60%
Earned Income Tax	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).

2019 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,422,850	21.88%	\$311,320
Real Estate Transfer Tax	\$1,350,000	60.00%	\$810,000
Earned Income Tax	\$6,929,600	3.214%	\$222,717
<b>Total</b>			<b>\$1,344,037</b>
2020 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,469,450	21.88%	\$321,516
Real Estate Transfer Tax	\$1,450,000	60.00%	\$870,000
Earned Income Tax	\$7,000,000	3.214%	\$224,980
<b>Total</b>			<b>\$1,416,496</b>

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>492.035 Transfer to Liquid Fuels Fund</b>	<b>\$7,380</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>

This account reflects transfers to the liquid fuels fund for the county liquid fuels grant.

*FUND 02*  
*STREET LIGHT FUND*

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**SPECIAL REVENUE FUNDS**

**02 STREET LIGHT FUND**

**REVENUES**

**341 INTEREST REVENUE**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.000 Interest Revenue</b>	<b>\$74</b>	<b>\$40</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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

**383 SPECIAL ASSESSMENTS**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>383.110 Street Lighting Assessment</b>	<b>\$15,415</b>	<b>\$23,000</b>	<b>\$23,000</b>	<b>\$23,000</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 85,230 feet (\$18,750/\$.22).

The current rate is .22 cents per lineal front foot that were increased in 2017 to maintain a sufficient fund balance. For 2019, an increase of \$.05 to \$.27/lf in assessment is required to maintain adequate funding.

**392 INTERFUND OPERATING TRANSFERS**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<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**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>434.361 Street Lights</b>	<b>\$17,624</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>

There are currently 253 streetlights for which the Township is responsible for supplying power. The Township maintains 150 metered streetlights, including 34 streetlights that are combined with traffic signals, and West Penn Power maintains another 69. The budget is based on actual costs.

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

Street Lights @ \$283/month	\$3,396
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Following is a detail of the fixture charges and estimated electrical charges from vendor account ending 1424:

Street Lights Various @ \$460/mo.	\$6,015
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Following is a detail of the fixture charges and estimated electrical charges from vendor account ending 3057:

Street Lights Various @ \$750/mo.	\$10,000
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	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>434.372 Street Light Maintenance</b>	<b>\$2,150</b>	<b>\$2,500</b>	<b>\$1,000</b>	<b>\$2,500</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**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>341.000 Interest Revenue</b>	\$121	\$135	\$500	\$500

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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

**378 WATER SYSTEMS**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>383.020 Hydrant Assessments</b>	\$36,073	\$48,000	\$50,000	\$85,000

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.

The total assessed front footage is calculated to be 568,900 linear feet. (\$34,134/\$.06)

In 2019, the assessment is .09 cents per foot. Due to the increase in rates from the State College Borough Water Authority in 2109, the township assessment rate will need to increase for 2020 to provide funding for the hydrant service.

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

**EXPENDITURES****448 WATER SYSTEM**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>448.363 Hydrant Services</b>	\$39,164	\$41,375	\$81,400	\$85,000

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. Since 2014, the Township no longer pays for the Rock Springs Water Authority hydrants. The State College Water Authority increased rates in 2019 from \$125 per hydrant

per year to \$225 per hydrant per year. There is a smaller increase expected in 2020. The Township pays for the following hydrants:

State College Borough Water Authority 323 hydrants @ \$248/hydrant/year	\$80,104
Contingency for rate increases	\$1,000

*FUND 35*  
*LIQUID FUELS FUND*

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

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.000 Interest Revenue</b>	<b>\$9,963</b>	<b>\$16,000</b>	<b>\$20,000</b>	<b>\$20,000</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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

**355 STATE SHARED REVENUES**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>355.020 State Liquid Fuel Grant</b>	<b>\$664,174</b>	<b>664,174</b>	<b>\$679,737</b>	<b>\$679,737</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 94 miles of roadway.

The 2018 combined Act 655/Act 44 payment is based on 83.36 road miles.

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

Recent payment history is listed below:

<b>Year</b>	<b>Act 655/44</b>	<b>Act 32</b>	<b>Total</b>
2020 estimated	\$634,617	\$45,120	\$679,737
2019 actual	\$634,617	\$45,120	\$664,174
2018	\$619,054	\$45,120	\$664,174
2017	\$590,462	\$45,120	\$635,582
2016	\$560,466	\$45,120	\$605,586
2015	\$479,412	\$45,120	\$524,532

<b>392.001 Transfer In-General Fund</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$7,380</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>

This account represents transfers from the general fund.

## EXPENDITURES

### 432 CHEMICALS

<b>432.222 Chemicals &amp; Supplies</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$120,525</b>	<b>\$118,000</b>	<b>\$118,000</b>	<b>\$122,750</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 \$78.50 (2019/2020 price) per ton, down a \$2.954/per ton from last year. In 2020, 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 nearly 100 miles of roadway and 8.6 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. All salt is paid out of this account beginning in 2018. \$5,000 is allocated for calcium chloride.

### 433 SIGNALS & SIGNS & MARKINGS

<b>433.610 Highway Pavement Markings</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$77,440</b>	<b>\$80,000</b>	<b>\$77,911</b>	<b>\$80,000</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

<b>438.245 Supplies and Materials</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$32,340</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$45,000</b>

This line item is for the purchase of 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.

<b>438.610 Contracted Maintenance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$221,444</b>	<b>\$247,000</b>	<b>\$255,985</b>	<b>\$247,000</b>

This account is for contracted microsurfacing on Township streets. Microsurfacing is a process that is used on roads in need of repair, but of sufficient standards do not require full repaving. Microsurfacing is less costly than repaving and achieves better results than other processes such as tar-and-chip.

#### **439 CAPITAL PROJECTS**

<b>439.610 Capital Construction</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$37,979</b>	<b>\$128,000</b>	<b>\$125,000</b>	<b>\$98,000</b>

This account is used to fund capital expenses, including the American with Disabilities Act (ADA) compliant curb and ramp replacement (\$90,000), and guide rail replacement as needed (\$5,000). Replacement of ADA accessible curb/sidewalk ramps is considered whenever the abutting road surface is repaved, microsurfaced, or identified during the ongoing sidewalk inspection program. Equipment rental (\$3,000) is an allowable liquid fuels expense assuming proper state purchasing procedures are followed.

#### **492 INTERFUND TRANSFERS**

<b>492.001 Transfers to General Fund</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account reflects any interfund transfers to the General Fund as required.

*FUND 16*  
*GENERAL OBLIGATION FUND*

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**16 GENERAL OBLIGATION FUND****REVENUES****341 INTEREST REVENUE**

<b>341.000 Interest Revenue</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$2,516</b>	<b>\$5,000</b>	<b>\$2,000</b>	<b>\$36,578</b>

This account is used as a pass-through from the general fund for payment of the long-term debt; there is generally a minimum balance kept in the account. Therefore, interest earned is typically minimal. For 2020, there is no initial debt payment, and the township will continue to transfer \$500,000 for sustainability needs. As a result, the interest earned will be higher than typical.

**392 INTERFUND OPERATING TRANSFERS**

<b>392.001 Transfers from General Fund</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</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 2019, there is no bond payment. However, the township is dedicating funds for building projects scheduled for 2020

**393 PROCEEDS FROM LONG-TERM DEBT**

<b>393.110 Proceeds from Long-Term Debt</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$6,800,000</b>

This account reflects the receipts of long-term debt when the Township refinances or issues new debt. For 2020, this includes a bond issue for the new public works facility.

**EXPENDITURES****401 ADMINISTRATION**

<b>401.240 General Expense</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$8,643</b>

This account represents miscellaneous expenses related to debt service.



**404 LEGAL**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>404.310 Legal Services</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$90,935</b>

This account represents the legal costs related to the 2020 bond issue.

**471 DEBT SERVICE PRINCIPAL**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>471.732 General Obligation Note Principal – Series 2019</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account reflects the principal payments on the 2019 bond issue.

**472 DEBT SERVICE INTEREST**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>472.732 General Obligation Note Interest – Series 2019</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,844</b>

This account reflects the interest payments on the 2019 bond issue.

**475 FISCAL AGENT FEES**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>475-000 Fiscal Agent fees</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$85,000</b>

This line item accounts for the costs of financial advisory services for the 2019 bond issue.

**492 INTERFUND OPERATING TRANSFERS-OUT**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>492.030 Transfer to Capital Reserve Fund</b>	<b>\$400,000</b>	<b>\$5,950,500</b>	<b>\$500,000</b>	<b>\$6,842,000</b>

In late 2019, the township is obtaining financing for the public work maintenance facility. This account reflects the transfer of funding to the capital reserve fund. \$500,000 is retained in the GOA fund in 2020 for carryover into 2021.

*FUND 19*  
*AGRICULTURAL PRESERVATION FUND*

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**19 AGRICULTURAL PRESERVATION FUND**

**REVENUES**

**341 INTEREST REVENUE**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.000 Interest Revenue</b>	<b>\$886</b>	<b>\$1,000</b>	<b>\$750</b>	<b>\$750</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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

**392 INTERFUND OPERATING TRANSFERS-IN**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>392.001 Interfund Transfers- General Fund</b>	<b>\$0</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**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>461.070 Agricultural Easement Purchase</b>	<b>\$9,015</b>	<b>\$60,000</b>	<b>\$9,100</b>	<b>\$53,250</b>

The Township has historically contributed \$150 per acre toward the acquisition of Agricultural Conservation Easements on farms located in Ferguson Township. In 2018, the Township committed its funding to leverage state and federal grant dollars with the understanding that no actual monies would be transferred except to acquire easements located in Ferguson Township. That commitment has carried forward. In 2020, it is expected that two farms in Ferguson Township may be preserved, including approximately 235 acres of the Connelly Farm and 100 acres of the McWilliams Farm. Allowing a ten-acre contingency until the surveys are completed, the Township has budgeted \$53,250 in 2020 to contribute toward acquiring the easements. The Township shares a portion of the easement with Centre County and the Commonwealth of Pennsylvania in exchange for its contribution.

*FUND 30*  
*CAPITAL RESERVE FUND*

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### 30 CAPITAL RESERVE FUND REVENUES

#### 341 INTEREST REVENUE

341.000 Interest Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$19,446	\$30,000	\$22,500	\$22,500

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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

#### 342 RENTS & ROYALTIES

342.210 Centre Region Codes Lease of Fire Trailer	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$10,000	\$10,000	\$10,000	\$10,000

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

#### 354 STATE GRANT REVENUE

354.010 DCNR Grant Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$100,000	\$0	\$0

No DCNR grants are expected to be received in 2020

354.150 DEP/DCNR Recycling Equipment Grant Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$233,132	\$167,745	\$0

No DEP grant funding is expected in 2020.

354.160 Miscellaneous Grant Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

The line item represents private grant funding for various projects when they occur.

**357 LOCAL GRANT REVENUE**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>357.020 County Grant Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,950</b>

This account reflects grant funding provided by the County. For 2020, assistance from the District Attorneys Office for the purchase of a forensic computer for police.

**358 LOCAL GOVERNMENT SHARED PAYMENTS**

	2018 Actual	2019 Budget	2019 Projected	2020 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.

**389 MISCELLANEOUS REVENUE**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>389.000 Miscellaneous Revenue</b>	<b>\$10</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**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>391.100 Sale of Fixed Assets</b>	<b>\$4,705</b>	<b>\$2,000</b>	<b>\$169,000</b>	<b>\$2,000</b>

With the purchase of new trucks, cars, computers, and other miscellaneous items, the Township typically sells existing items to the public. This account reflects the revenue from such sales.

**392 INTERFUND OPERATING TRANSFERS**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>392.001 Transfer from General Fund</b>	<b>\$595,000</b>	<b>\$750,000</b>	<b>\$595,000</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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>392.016 Transfer from GOA Fund</b>	<b>\$400,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$6,842,000</b>

This amount is budgeted as a transfer from the General Obligation Fund to the Capital Reserve Fund to cover the cost of public works maintenance facility.

**395 REFUND OF PRIOR YEARS EXPENDITURES**

<b>395.000 Refund of Prior Year's Expenditures</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$0	\$0	\$0

This account represents refunds and reimbursements related to prior years' expenditures. It is used to prevent skewing of revenue account transactions.

**EXPENDITURES**

The Capital Reserve Fund Expenditures are taken from the Capital Improvement Plan for the current year and summarized below. Any changes to the items and amounts are identified in the narrative. For more details, please see the Capital Improvement Plan section.

**CAPITAL EQUIPMENT PURCHASES-SUMMARY**

<b>401.750 Capital Equipment-Administration</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$-999	\$25,000	\$5,000	\$65,000

In 2019, the Township budgeted \$25,000 to complete a Fire Station Needs Assessment to improve service delivery to the Alpha Fire Company's jurisdiction in Ferguson Township. Due to challenges with defining the scope of work, it was unable to be completed in 2019. A carry-over amount to finish the study has been appropriated in 2020 (\$25,000).

Additionally, other planned expenditures include engaging a consultant to update the 2014 salary study (\$20,000), an update to the 2017 Ferguson Township Strategic Plan (\$10,000), and a test of the Township's disaster recovery and response plan (\$10,000).

<b>402.750 Capital Equipment-Finance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$0	\$0	\$0

This account summarizes the capital expenditures requested by the Finance department. Finance has no budgeted items.

<b>407.750 Capital Equipment-Information Technology</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$7,467	\$81,500	\$50,000	\$75,000

This account summarizes the capital requests by the IT department. For 2020, the IT department is requesting the following items. Some of the items were previously budgeted in specific departments:

<b>DESCRIPTION</b>	<b>AMOUNT</b>
DMZ Server for Laserfiche Forms or MS Azure	\$15,000

Undesignated	\$10,000
The current version of MS Office for 40 users	\$17,000
Main meeting room TVs and connections	\$3,000
GB Switch for PW maintenance building	\$5,000
Replace Springbrook Virtual Server	\$25,000

<b>409.750 Capital Equipment-Buildings-New</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$190,719</b>	<b>\$5,638,300</b>	<b>\$400,000</b>	<b>\$7,252,300</b>

The following items are included in the building's budget for 2020. This line item includes the cost of the new Public Works maintenance facility:

<b>PUBLIC WORKS MAINTENANCE BUILDING BREAKDOWN</b>	<b>2019 AMOUNT</b>	<b>2020 AMOUNT</b>
Architectural Services	\$265,350	
Project Management		\$225,000
Construction		\$6,842,000
Maintenance Equipment (lifts, tools, etc.)		Included in construction
Furniture & Appliances		\$56,000
Computer & Phone Equipment		\$20,000
Door FOB Hardware		\$2,500
Fitness Equipment (replace elliptical & add stairmaster)		\$4,000
Fire Station Land Acquisition		\$100,000
Pallet Racks for Building #4		\$2,800

<b>409.760 Capital Equipment-Buildings- Replacement</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$14,700</b>	<b>\$0</b>	<b>\$2,200</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 2020, the following items are budgeted for replacement:

<b>BUILDINGS REPLACEMENT EQUIPMENT</b>	<b>AMOUNT</b>
Replace two steel entry doors	\$2,200

<b>409.770 Capital Equipment-Wellness</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$2,500</b>	<b>\$5,000</b>	<b>\$4,000</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.

<b>410.750 Capital Equipment-Police-New</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$96,540</b>	<b>\$226,200</b>	<b>\$147,000</b>	<b>\$244,400</b>

This account summarizes the capital expenditures requested by the Police department. For 2020, this includes the following items:

<b>POLICE NEW EQUIPMENT</b>	<b>AMOUNT</b>
Ford police administrative sedan	\$25,000
Ford Hybrid SUV's (2)	\$74,000
Electronics, accessories & markings (3)	\$41,000
Final payment on records management system	\$72,000
Forensic Computer (Half of the price, \$3,950, will be reimbursed by the District Attorney's Office)	\$7,900
TASERS (5)	\$11,500
Speed Alert RADAR Trailer	\$13,000

<b>410.760 Capital Equipment-Police Technology</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$64,358</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account summarizes the technology capital equipment fund requests by the Police department. A sinking fund is set up to accumulate monies to install modern technology. Funds are transferred from the capital reserve account to the equipment sinking fund for future acquisitions.

<b>414.750 Capital Equipment-Planning</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$16,155</b>	<b>\$33,200</b>	<b>\$14,000</b>	<b>\$250,000</b>

This account summarizes the capital requests by the Planning Department. For 2020, this includes the following items:

<b>PLANNING CAPITAL ITEMS</b>	<b>AMOUNT</b>
Mobility Study Implementation	\$250,000

<b>430.750 Capital Equipment-Public Works- New</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$15,102</b>	<b>\$324,086</b>	<b>\$325,000</b>	<b>\$42,300</b>

The following items are requested by the public works department new (any cost) or replacements under \$25K:

<b>PUBLIC WORKS NEW EQUIPMENT</b>	<b>AMOUNT</b>
Flail mower 44" for roadside mowing	\$21,400
Ground Pressure mats (4x8)(12)	\$3,600
Heat lance for crack sealing	\$3,100
Convert overhead Luminaires to LED	\$2,000
Replace underground utility locator (Metrotech)	\$4,700
Traffic signal LED replacements (2)	\$4,400
Vehicle scan tool replacement (cars and light trucks)	\$3,100

<b>430.760 Capital Equipment-Public Works- Replacement</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$313,427</b>	<b>\$436,652</b>	<b>\$390,000</b>	<b>\$479,400</b>

This account summarizes the capital requests by the Public Works department for replacement equipment valued at \$25,000 or more. A sinking/depreciation fund has been created to provide sufficient resources for replacements

<b>PUBLIC WORKS REPLACEMENT EQUIPMENT</b>	<b>AMOUNT</b>
Replace 1997 Bomag roller	\$52,900
Replace 2004 Bucket Truck (65 foot)	\$204,000

Replace 2007 Caterpillar skid steer loader	\$100,800
Replace 2011 F550 plow truck	\$121,700

<b>434.372 Streetlight Improvements</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$32,000	\$0	\$32,000

This account represents the capital project requests for street light improvements. In 2020, this appropriation will be used to convert the ornamental street lights in the Village of Pine Grove Mills to LED, as well as to fund decorative ornamental installations to be affixed to each streetlight for holiday celebrations.

<b>439.610 Capital Road Projects</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$15,202	\$0	\$0	\$0

This account represents the capital project requests for road projects not included in other funds. It is recommended that the capital reserve fund is reserved for capital equipment and non-transportation projects. No projects are budgeted for 2020.

<b>446.313 Stormwater Engineering</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$375,000	\$275,000	\$75,000

This account reflects the cost of engineering for capital stormwater mitigation projects.

The Park Hills drainageway project is slated for 2022.

For 2020, the following costs are included

STORMWATER ENGINEERING	AMOUNT
Stormwater fee feasibility study phase 2	\$75,000

<b>446.610 Stormwater Construction</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$56,033	\$123,000	\$24,000	\$120,000

This account represents the capital construction budget requests for stormwater drainage projects.

STORMWATER CONSTRUCTION	AMOUNT
Video condition assessment of storm pipe	\$15,000
Chesapeake Bay Pollutant Reduction	\$105,000

**454 TOWNSHIP PARKS**

<b>454.313 Township Park Engineering</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$10,000</b>	<b>\$5,500</b>	<b>\$0</b>

This account represents the costs for engineering work for Township parks. This item includes survey work that is contracted out by the Township to identify boundary lines at municipal parks.

<b>454.750 Capital Equipment-Parks</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$111,645</b>	<b>\$326,500</b>	<b>\$178,800</b>	<b>\$212,500</b>

This account summarizes the capital requests for park improvements. This account has been reclassified to 454.750 from 452.750 in 2019. Some of the expenditures are proposed to be carried forward from 2018. For 2020, the budget includes the following items:

Description	Amount
Drinking fountain replacements	\$10,000
Pave washout areas various pathways	\$20,000
Playground safety & Updates	\$37,500
Songbird Sanctuary passive recreation	\$75,000
Suburban Park Permits (FEMA/CLOMR/LOMR & PADEP)	\$70,000

**455 PUBLIC WORKS-STREET TREES**

<b>455.372 Street Trees-New</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$20,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account is being merged with 455.375 beginning in 2019

<b>455.375 Street Trees-New &amp; Replacements</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$24,462</b>	<b>\$35,760</b>	<b>\$18,000</b>	<b>\$28,350</b>

In 2020 funding is requested for approximately 43 ball and burlap street trees at \$350/tree and 42 bare root trees at \$150/tree and 20 miscellaneous planting opportunities at \$350/tree. These new trees replace dead and dying trees or are considered planting opportunities to increase and diversify the urban forest at locations requested by residents and recommended by the Tree Commission.

<b>455.450 Contracted Services</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$0	\$0	\$35,000

For 2020, this account represents the cost of the tree canopy survey requested by the Ferguson Township Tree Commission.

#### **486 SELF INSURANCE**

<b>486.356 Capital Equipment-IT Self Insurance</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$3,945	\$6,000	\$2,750	\$6,000

This account represents the replacement capital expenditures for Information Technology due to unexpected failures.

## *CAPITAL IMPROVEMENT PLAN*

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# 2020 - 2024 Capital Improvement Plan



*Township of*  
**FERGUSON**  
*Pennsylvania*

# TABLE OF CONTENTS

<b>Introduction</b>	<b>3</b>
<b>CIP Overview</b>	<b>3</b>
<b>Strategic Planning</b>	<b>4</b>
<b>Voting Wards</b>	<b>10</b>
<b>Township Map</b>	<b>11</b>
<b>SUMMARY</b>	<b>12</b>
<b>Fund Groups Defined/Department Relationships</b>	<b>15</b>
<b>Fund Balances, Revenue &amp; Expenditures</b>	<b>17</b>
<b>REVENUE SUMMARY</b>	<b>21</b>
<b>Grants</b>	<b>23</b>
<b>EXPENDITURES SUMMARY</b>	<b>25</b>
<b>Staffing</b>	<b>27</b>
<b>Administration</b>	<b>31</b>
<b>Finance</b>	<b>36</b>
<b>Debt Service</b>	<b>40</b>
<b>Information Technology</b>	<b>41</b>
<b>Police</b>	<b>44</b>
<b>Planning &amp; Zoning</b>	<b>54</b>
<b>Public Works</b>	<b>58</b>
<b>Buildings</b>	<b>60</b>
<b>Roads</b>	<b>64</b>
<b>Capital Equipment</b>	<b>70</b>
<b>Parks</b>	<b>73</b>



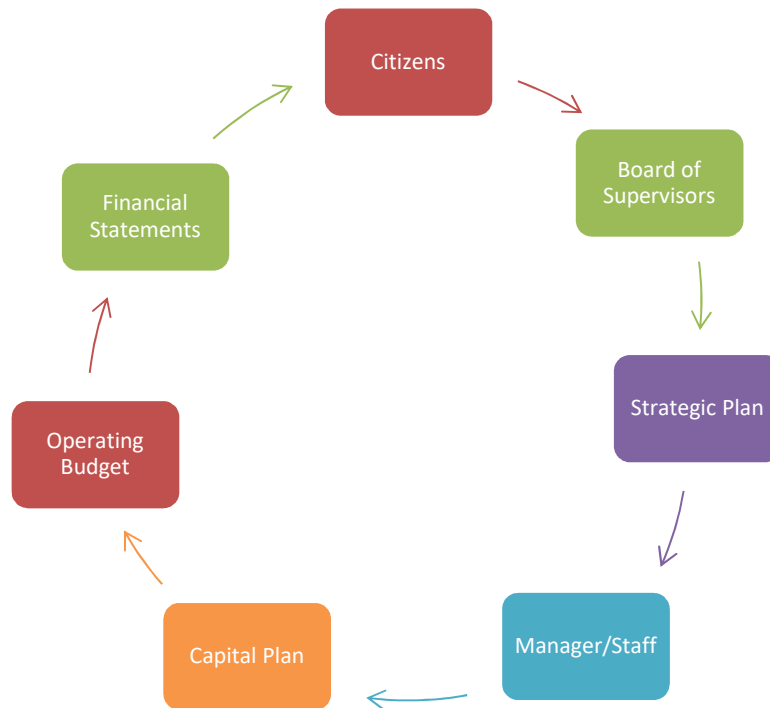
# Chapter 1: Introduction

## 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. The CIP is a financial plan, rather than the 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 updates the Strategic Plan to reflect the current priorities of the township stakeholders. The components of the Strategic Plan are 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 before accomplishing or advancing a goal.

## 2017 Strategic Plan Goals

### Financial Stability

- Make realistic estimates of program costs. (Staff)
- 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)
- Adjust revenues (taxes, fees, etc.) to fund Township programs and needs adequately. (Staff proposes, the Board initiates)

### Economic Development

- Establish an economic development advisory group (with economic development expertise).
- Consider the employment of an economic development director (full-time, part-time, or a contracted service). This individual or contractor would be responsible for assisting and supporting 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)

### Growth Management

- Identify and complete (develop) plans for specific small areas. (Board, Staff, Planning Commission)
- Develop a future land use plan (Comprehensive Plan). (Staff, Planning Commission, Board)
- 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)

### Environmental Stewardship

- 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)
- Make certain that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board)
- Identify and preserve natural resources and environmentally significant areas (Staff, Board, Planning Commission, possible ad hoc advisory group)
- Develop and adhere to a green policy for buildings, vehicles, and operations (Staff, consultants)
- Update the Recreation, Parks, and Open Space Plan with a specific emphasis on green infrastructure and sustainable parkland development

### Best Management Practices for Operations

- Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board)
- Ensure proper training and professional development (Staff, Board)
- Ensure that operational practices are fiscally responsible (Staff)

## **Increase Participatory Government**

- 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.”
- Fully utilize two-way communication, and online platforms used to communicate (Staff)

## **Promotion of Clean Renewable Energy**

- Assess the Township for opportunities for renewable energy (Staff, possible advisory group)
- Practice and promote energy conservation (Staff, Board)
- Establish zoning incentives to encourage renewable energy and energy conservation (Staff, Board, Planning Commission, possible ad hoc advisory group)
- Establish an advisory group on renewable energy (Staff, Board)

## **Promotion of Municipal Identity**

- 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)
- Develop a Marketing Strategy (possible advisory group)
- Establish and promote community events with Township help/promotion (farmer’s markets, flea markets, etc.)

## **Partnerships and Regional Thinking**

- Identify non-profits, businesses, and community groups for input on a variety of issues
- Work towards regional cooperation on issues that affect the entire Centre Region
- Increase financial stability through partnerships
- 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 on specific outcomes. Capital planning 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 the 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 as detailed as the capital components.

The township CIP also includes projected staffing changes since personnel costs makeup approximately 50% 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 narrow down the number 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 lifespan of longer than one year.

Each department head provides their department estimates for the CIP. These estimates are subject to the knowledge, expertise, and judgment of the department heads. There are limited assurances that the amounts are reasonable or accurate. Finance has no authority to adjust amounts made by the department heads. Changes to the department submissions can only be done by the Manager or Board of Supervisors.

## **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 planning for the construction and development of the township's infrastructure asset base. The Administrative Code requires the preparation of the Capital Improvement Plan on an annual basis. In 1991, the Township Board of Supervisors adopted the first modern Capital Improvement Program-Budget.

## How does the Township Mission, Vision, and Values guide the preparation of the CIP?



The staff of Ferguson Township is guided in its decision-making by several documents, some of which have been outlined in detail here. The township's ordinances, resolutions, budgets, comprehensive plan, and the CIP are all examples of guiding documents that staff utilizes daily 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 mission 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 group gives 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.

**Maintaining a healthy 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 most efficiently. 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 ethically and honestly. 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



## OFFICIAL MAP

- Landmarks**
- Ferguson Township Municipal Building
  - Ferguson Township Elementary School
  - Historic Site (per National Register of Historic Places)
- Proposed Facilities**
- Proposed Roads
  - Proposed Bicycle Facilities\*
  - Future Fire Station
  - Proposed Parkland
- Existing Municipal Facilities**
- Wells
  - Musser Gap Greenway & Trail
  - Sidewalks
  - Existing Bike Lane\*
  - Park Paths
  - Existing Shared Use Path\*
  - Streets
  - Existing State Bike Route\*
  - Parks
  - Township-Owned Property
- Boundary Lines & Natural Features**
- Regional Growth Boundary
  - Municipal Boundaries
  - Floodplains
  - Parcels
- Parcels Included in RACE Agricultural Easements**
- Halfmoon OSPP
  - Pending Purchase
  - Purchased

\* Per the Centre Regional Planning Agency (CRPA) Regional Bike Plan, as amended May 23, 2016, Proposed Bicycle facilities are shown as amended by Ferguson Township on 9/25/2017.

THIS IS TO CERTIFY THAT THIS IS THE OFFICIAL MAP OF THE TOWNSHIP OF FERUGSON REFERRED TO IN SECTION \_\_\_\_ OF ORDINANCE \_\_\_\_ OF THE TOWNSHIP OF FERUGSON, CENTRE

CHAIRMAN \_\_\_\_\_ DATE \_\_\_\_\_

BOARD OF SUPERVISORS \_\_\_\_\_ DATE \_\_\_\_\_

TOWNSHIP MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

Map Date: 03/20/2022

Ferguson Township Municipal Building  
 3147 Reynolds Drive - State College, PA 16803  
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# 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. Without sufficient financial resources and fund balances, the plan would not be feasible.

For the five years ending in 2023, the Township proposes spending **\$114 million (including \$26 million in interfund transfers) \$88 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 some funding for park projects).

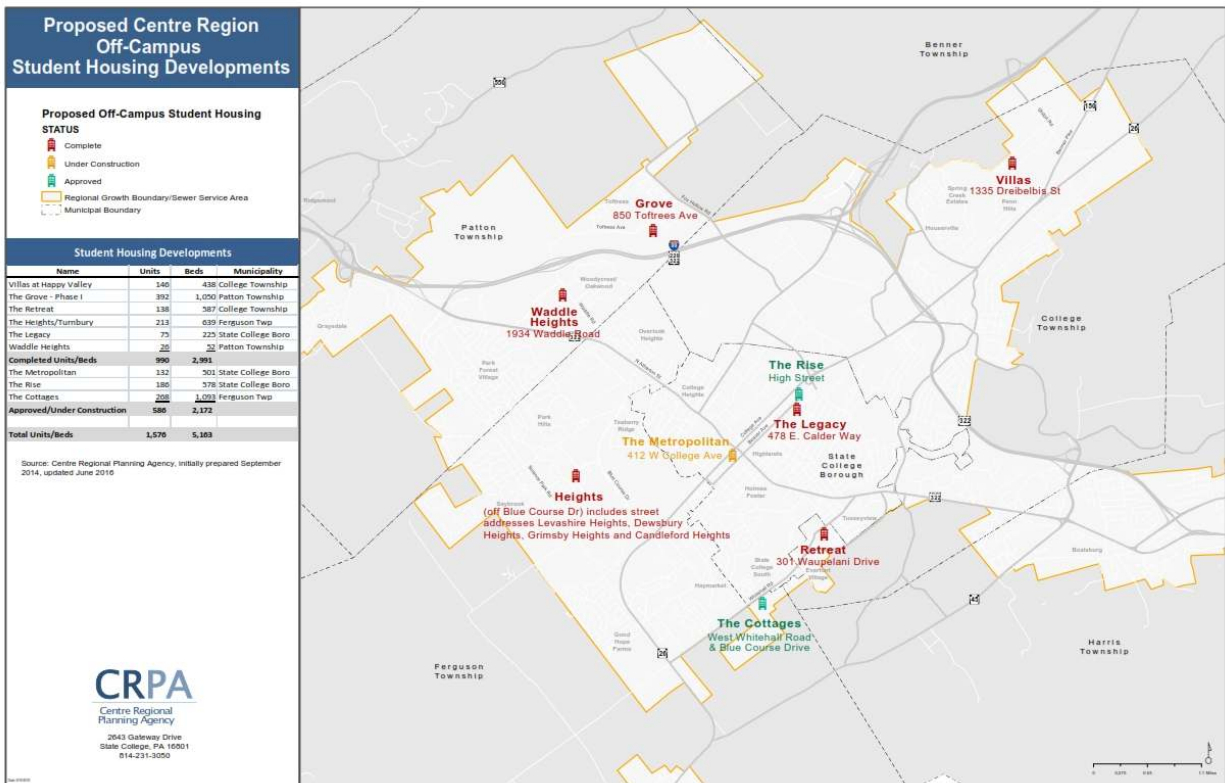
Please be aware that for budgeting purposes, amounts are estimated and rounded where possible. It is not possible to obtain exact amounts over 12 months in advance. Vendor pricing is generally only valid for 60 or 90 days. Beyond that, amounts are only estimates of expected pricing.

## 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. However, unmitigated growth is unhealthy in the long term. By smartly managing growth, the township will continue to operate soundly for many years to come.



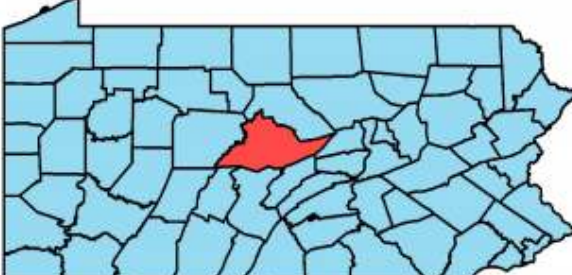
Since tax revenues are driven by population and age, identifying the demographics and trends provides important data for revenue projections. The following tables depict the township population estimates and age groups.

Population Estimates	2020	2021	2022	2023	2024
Based on Centre Regional Planning Agency Data	19,407	19,601	19,797	19,995	20,195

# Demographics

Following is a current map, of Centre County as of May 2019. This data provides useful information when planning for the near future economics.

## Centre County Profile



May 2019

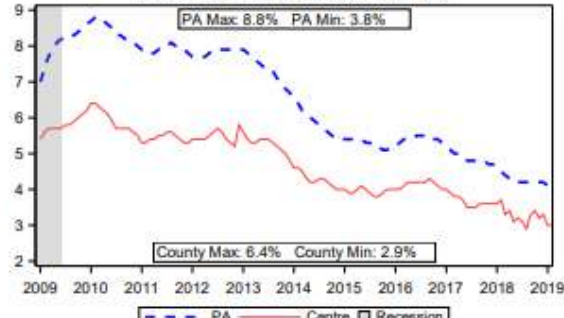
2017 Population		
Demographic	County	PA
Total Population	160,646	12,790,505
Female	76,333	6,530,345
Male	84,313	6,260,160

Population by Race		
White	87.8%	81.1%
Black	4.0%	11.1%
Other	8.3%	7.8%
Hispanic Origin (all races)	2.8%	6.8%

Population by Age		
Ages 0 to 17	15.3%	21.0%
Ages 18 to 24	24.9%	9.5%
Ages 25 to 34	14.1%	12.9%
Ages 35 to 44	10.4%	11.7%
Ages 45 to 54	11.5%	13.8%
Ages 55 to 64	11.0%	13.9%
Ages 65 to 74	7.2%	9.3%
Ages 75 and Older	5.7%	7.7%
Median Age	31.3	40.7

Source: U.S. Census 5 Year Estimate 2013-2017 (Tables: DP05 and B01001)

### Unemployment Rate, Jan 2009 to Apr 2019



Local Area Unemployment Statistics		
Apr 2019	County	PA
Unemployment Rate	2.9%	3.8%
Labor Force	81,600	6,471,000
Employed	79,200	6,222,000
Unemployed	2,400	248,000

Notes: Current month's data are preliminary. Data are Seasonally Adjusted.

Unemployment Compensation Exhaustees				
May 2018 to Apr 2019	Volume		Percent of Total	
	County	PA	County	PA
Natural Resources & Mining	0	730	0.0%	1.0%
Construction	70	8,990	17.5%	11.0%
Manufacturing	30	9,450	7.5%	11.5%
Trade, Transportation & Utilities	90	16,590	22.5%	20.0%
Information	10	1,330	2.5%	1.5%
Financial Activities	10	4,850	2.5%	6.0%
Professional & Business Services	60	15,500	15.0%	19.0%
Education & Health Services	60	13,390	15.0%	16.5%
Leisure & Hospitality	50	6,190	12.5%	7.5%
Other Services	10	2,300	2.5%	3.0%
Government	0	860	0.0%	1.0%
Info Not Available	10	1,820	2.5%	2.0%
<b>Total</b>	<b>400</b>	<b>82,000</b>	<b>100%</b>	<b>100%</b>

Note: Percentages less than 0.5% will be displayed as 0.0%. Source: Pennsylvania Unemployment Compensation System

2017 Veterans		
	County	PA
Total Veterans	8,312	803,420
Median Veteran Income	\$37,028	\$35,981
Median Non-Veteran Income	\$24,283	\$28,833
Veteran Unemployment Rate	2.5%	6.4%

Source: U.S. Census 5 Year Estimate 2013-2017 (Table: S2101)

Online Job Postings		
	County	PA
April 2019	3,897	257,644
April 2018	3,923	245,730
Annual Volume Change	-26	11,914
Annual Percent Change	-0.7%	4.8%

Source: The Conference Board Help Wanted OnLine™

Income		
	County	PA
Per Capita Personal Income	\$44,152	\$53,300
Total Personal Income	\$7,181,690	\$682,533,744
Median Household Income	\$56,466	\$56,951
Median Family Income	\$80,055	\$72,692

Note: Total Personal Income is displayed in thousands.  
 Note: Median Incomes are in 2017 adjusted dollars.  
 Source: Personal Incomes - Bureau of Economic Analysis (BEA) - 2017  
 Source: Median Incomes - U.S. Census 2013-2017 (Tables: B19013 & B19113)

Top 10 Employers by Employment in Q4 of 2018	
Pennsylvania State University	
Mount Nittany Medical Center	
State Government	
State College Area School District	
Glenn O Hawbaker Inc	
Wal-Mart Associates Inc	
County of Centre	
Weis Markets Inc	
Geisinger Clinic	
Federal Government	

Source: Quarterly Census of Employment and Wages

Center for Workforce Information & Analysis

## **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. Separating funds improves accountability and removes the 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***

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***

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***

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, 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***

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. The state requires a separate Liquid Fuels Fund.

### ***Stormwater Fund***

The Township is considering implementing a StormWater Fund to mitigate the damage from large storms and the amount of floodwater generated by impervious areas, such as roads, parking lots and buildings. Basic estimates are included in this CIP, and it is calculated that revenue will match the expenses.

### ***Rainy Day Fund***

The township is considering a new rainy day fund to mitigate the effects of an economic downturn. By reserving financial resources for times of economic stress, the township can reduce the need for tax increases, layoffs, or other cutbacks. Mitigating the risks of an economic downturn greatly increases the long term stability of the township. The Rainy Day Fund is not included in the current CIP.

## Fund and Department Relationships

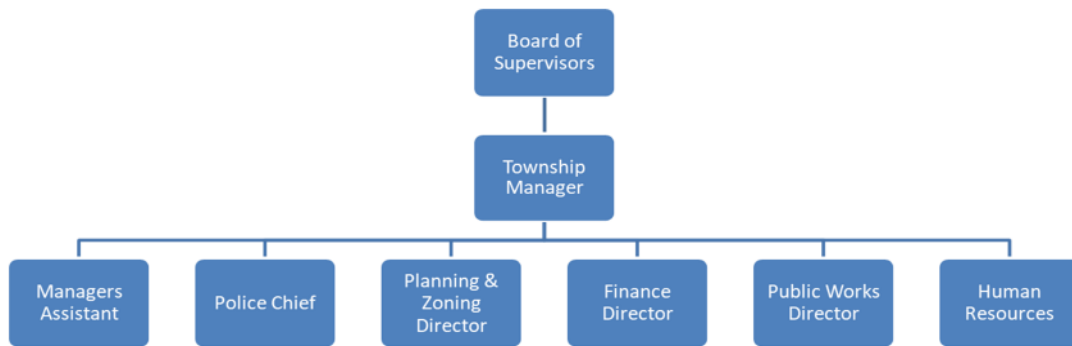
The township follows the PA State Chart of Accounts format. The state recommends this format. The state explains the reasoning below:

The account numbers and descriptions of accounts used in the DCED form DCED-CLGS-30, the 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



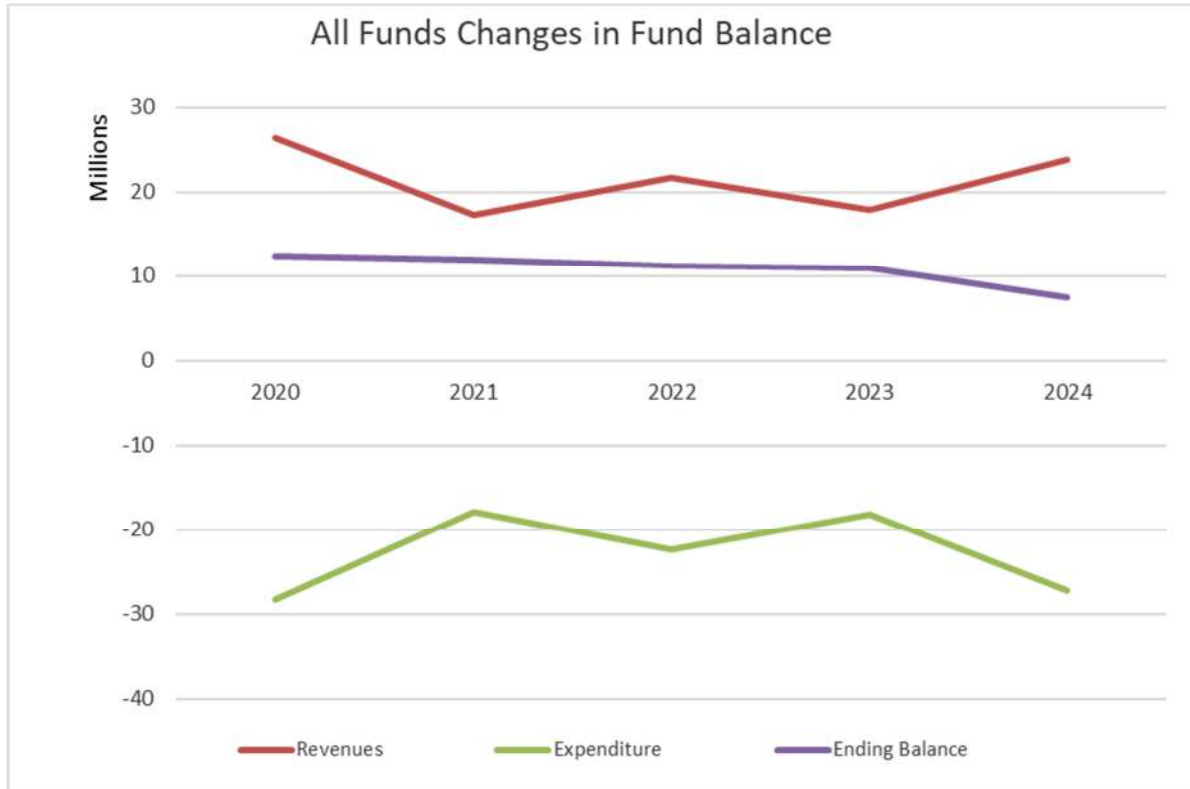
The responsible department heads are Administration & Human Resources, Finance & Tax, Public Works & Engineering, Police, and Planning Zoning. These individuals are responsible for all the accounts within the entire budget and funds.

The following table breaks down the responsibilities by the department heads

\*Legend: GF=General Fund, CR=Capital Reserve Fund, TIF=Transportation Improvement Fund,

Responsible Department	Funds	Responsible Area
Township Manager	All	Responsible for Final Document, Administration, Parks & Rec, Tudek Park
Assistant to the Manager	GF, CR	Assists Manager in reviewing Administration, Parks & Rec
Human Resource Administrator	GF	Assists in estimating salaries, wages, and benefits
Finance Director	All	Finance, Tax, IT, COG, Salaries & Benefits, Insurance, Pension plans
Police Chief	GF, CR	Police
Public Works Director	GF, CR, TIF,	Engineering, Public Works Road Crew, Arborist, Buildings & Grounds
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. The township uses cash reserves to purchase equipment and long-term investments rather than using debt.



All Funds	2019	2020	2021	2022	2023	2024	TOTAL
<b>Beginning Balance</b>	<b>16,068,287</b>	<b>14,516,864</b>	<b>12,477,344</b>	<b>11,789,567</b>	<b>10,624,579</b>	<b>10,265,721</b>	14,516,864
Revenues	14,430,325	26,359,663	17,328,115	21,683,109	17,867,220	23,810,313	107,048,420
Expenditure	-15,856,695	-28,399,183	-18,015,892	-22,848,097	-18,226,079	-26,639,078	-114,128,329
<b>Ending Balance</b>	<b>14,641,917</b>	<b>12,477,344</b>	<b>11,789,567</b>	<b>10,624,579</b>	<b>10,265,721</b>	<b>7,436,955</b>	<b>7,436,955</b>
<b>Fund Balance % of Expenditures</b>	<b>48%</b>	<b>44%</b>	<b>65%</b>	<b>59%</b>	<b>45%</b>	<b>28%</b>	

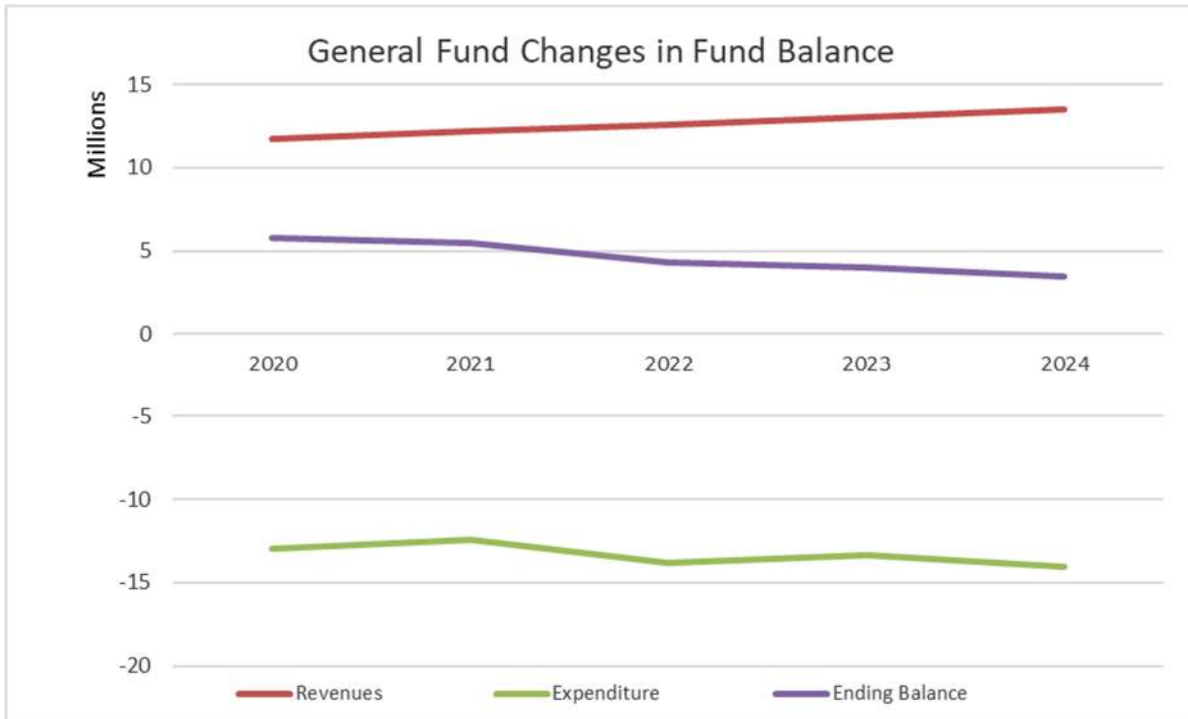
### Sinking Funds

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. It is important to note that while the funds are segregated from the other funds, any spending out of the sinking funds will need to be budgeted.

According to the Financial Dictionary, a sinking fund is defined as a fund or account into which a person or company deposits money regularly 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 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	2019	2020	2021	2022	2023	2024	TOTAL
<b>Beginning Balance</b>	7,969,685	6,996,091	5,775,442	5,511,306	4,324,643	4,005,242	6,996,091
Revenues	11,736,850	11,736,850	12,166,605	12,609,252	13,065,178	13,534,783	63,112,667
Expenditure	-12,710,444	-12,957,499	-12,430,740	-13,795,915	-13,384,579	-14,039,369	-66,608,102
<b>Ending Balance</b>	<b>6,996,091</b>	<b>5,775,442</b>	<b>5,511,306</b>	<b>4,324,643</b>	<b>4,005,242</b>	<b>3,500,656</b>	<b>3,500,656</b>
<b>Fund Balance % of Expenditures</b>	<b>42%</b>	<b>45%</b>	<b>44%</b>	<b>35%</b>	<b>29%</b>	<b>25%</b>	



## Capital Projects Funds

Ag Preservation Fund	2019	2020	2021	2022	2023	2024	TOTAL
<b>Beginning Balance</b>	63,714	29,714	54,714	49,714	74,714	69,714	29,714
Revenues	26,000	25,000	25,000	25,000	25,000	25,000	125,000
Expenditure	-60,000	0	-30,000	0	-30,000	0	-60,000
<b>Ending Balance</b>	<b>29,714</b>	<b>54,714</b>	<b>49,714</b>	<b>74,714</b>	<b>69,714</b>	<b>94,714</b>	<b>94,714</b>
<b>Capital Reserve Fund</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	1,234,279	1,234,279	1,243,879	1,642,729	2,797,329	2,984,429	1,234,279
Revenues		6,573,954	1,806,683	4,120,233	1,609,260	4,202,670	18,312,800
Expenditure		-6,564,354	-1,407,833	-2,965,633	-1,422,160	-4,193,070	-16,553,050
<b>Ending Balance</b>	<b>1,234,279</b>	<b>1,243,879</b>	<b>1,642,729</b>	<b>2,797,329</b>	<b>2,984,429</b>	<b>2,994,029</b>	<b>2,994,029</b>
<b>Reg Cap Rec Projects Fund</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	1,264,093	1,534,717	1,426,717	1,269,717	1,112,717	955,717	1,534,717
Revenues	420,000	3,000	3,000	3,000	3,000	3,000	15,000
Expenditure	-149,376	-111,000	-160,000	-160,000	-160,000	-160,000	-751,000
<b>Ending Balance</b>	<b>1,534,717</b>	<b>1,426,717</b>	<b>1,269,717</b>	<b>1,112,717</b>	<b>955,717</b>	<b>798,717</b>	<b>798,717</b>
<b>Transportation Imp Fund</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	4,581,975	3,826,975	2,998,409	2,462,911	1,601,059	1,824,639	3,826,975
Revenues	1,500,000	2,230,334	1,448,102	1,463,147	1,478,580	1,494,410	8,114,574
Expenditure	-2,255,000	-3,058,900	-1,983,600	-2,325,000	-1,255,000	-3,672,000	-12,294,500
<b>Ending Balance</b>	<b>3,826,975</b>	<b>2,998,409</b>	<b>2,462,911</b>	<b>1,601,059</b>	<b>1,824,639</b>	<b>-352,951</b>	<b>-352,951</b>
<b>PGM Streetlight Fund</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	19,784	20,084	20,384	20,687	20,993	21,302	20,084
Revenues	300	300	303	306	309	312	1,530
Expenditure	0	0	0	0	0	0	0
<b>Ending Balance</b>	<b>20,084</b>	<b>20,384</b>	<b>20,687</b>	<b>20,993</b>	<b>21,302</b>	<b>21,614</b>	<b>21,614</b>
<b>Park Improvement Fund</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	124,053	125,053	125,592	126,136	126,686	127,242	125,053
Revenues	1,000	539	544	550	555	561	2,750
Expenditure	0	0	0	0	0	0	0
<b>Ending Balance</b>	<b>125,053</b>	<b>125,592</b>	<b>126,136</b>	<b>126,686</b>	<b>127,242</b>	<b>127,803</b>	<b>127,803</b>
<b>StormWater Fund</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
<b>Beginning Balance</b>	124,053	0	0	0	0	0	0
Revenues	1,000	119,930	749,494	1,205,547	421,508	280,923	2,777,401
Expenditure	0	-119,930	-749,494	-1,205,547	-421,508	-280,923	-2,777,401
<b>Ending Balance</b>	<b>125,053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Special Revenue Funds

Streetlight Fund	2019	2020	2021	2022	2023	2024	TOTAL
<b>Beginning Balance</b>	-11,091	-10,551	-9,511	-7,979	-5,917	-3,286	-10,551
Revenues	23,040	23,040	24,192	25,402	26,672	28,005	127,311
Expenditure	-22,500	-22,000	-22,660	-23,340	-24,040	-24,761	-116,801
<b>Ending Balance</b>	<b>-10,551</b>	<b>-9,511</b>	<b>-7,979</b>	<b>-5,917</b>	<b>-3,286</b>	<b>-41</b>	<b>-41</b>

Hydrant Fund	2019	2020	2021	2022	2023	2024	TOTAL
<b>Beginning Balance</b>	-18,701	-11,941	694	12,745	24,186	34,988	-11,941
Revenues	48,135	48,135	48,616	49,103	49,594	50,089	245,537
Expenditure	-41,375	-35,500	-36,565	-37,662	-38,792	-39,956	-188,474
<b>Ending Balance</b>	<b>-11,941</b>	<b>694</b>	<b>12,745</b>	<b>24,186</b>	<b>34,988</b>	<b>45,122</b>	<b>45,122</b>

Liquid Fuels Fund	2019	2020	2021	2022	2023	2024	TOTAL
<b>Beginning Balance</b>	735,537	792,537	861,657	722,777	569,897	268,017	792,537
Revenues	675,000	675,120	681,120	687,120	693,120	699,120	3,435,600
Expenditure	-618,000	-606,000	-820,000	-840,000	-995,000	-737,000	-3,998,000
<b>Ending Balance</b>	<b>792,537</b>	<b>861,657</b>	<b>722,777</b>	<b>569,897</b>	<b>268,017</b>	<b>230,137</b>	<b>230,137</b>

## General Obligation Fund

General Obligation Fund	2019	2020	2021	2022	2023	2024	TOTAL
<b>Beginning Balance</b>	<b>104,959</b>	<b>104,959</b>	<b>104,959</b>	<b>104,959</b>	<b>104,959</b>	<b>104,959</b>	104,959
Revenues		4,924,000	375,000	1,495,000	495,000	3,492,000	10,781,000
Expenditures		-4,924,000	-375,000	-1,495,000	-495,000	-3,492,000	-10,781,000
<b>Ending Balance</b>	<b>104,959</b>	<b>104,959</b>	<b>104,959</b>	<b>104,959</b>	<b>104,959</b>	<b>104,959</b>	<b>104,959</b>

# 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 of 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 following expenditures to maintain a positive fund balance, taking into consideration the expenditures out of those funds.

Fund Group	2020	2021	2022	2023	2024	TOTAL
General Fund	11,736,850	12,166,605	12,609,252	13,065,178	13,534,783	63,112,667
Capital Projects Funds	8,953,057	4,033,126	6,817,784	3,538,212	6,006,876	29,349,055
Special Revenue Funds	746,295	753,928	761,624	769,385	777,215	3,808,447
General Obligation Fund	4,924,000	375,000	1,495,000	495,000	3,492,000	10,781,000
<b>Total</b>	<b>26,360,202</b>	<b>17,328,659</b>	<b>21,683,659</b>	<b>17,867,776</b>	<b>23,810,873</b>	<b>107,051,170</b>
<b>Group change %</b>	<b>25.2%</b>	<b>-34.3%</b>	<b>25.1%</b>	<b>-17.6%</b>	<b>33.3%</b>	
<b>General Fund change %</b>	<b>1.5%</b>	<b>3.7%</b>	<b>3.6%</b>	<b>3.6%</b>	<b>3.6%</b>	
Capital Projects Funds	2020	2021	2022	2023	2024	TOTAL
Ag Preservation	25,000	25,000	25,000	25,000	25,000	125,000
Capital Reserve	6,573,954	1,806,683	4,120,233	1,609,260	4,202,670	18,312,800
Regional Capital Rec Projects	3,000	3,000	3,000	3,000	3,000	15,000
Transportation Improvement	2,230,334	1,448,102	1,463,147	1,478,580	1,494,410	8,114,574
Pine Grove Mills Street Lights	300	303	306	309	312	1,530
Park Improvement	539	544	550	555	561	2,750
Stormwater Fund	119,930	749,494	1,205,547	421,508	280,923	2,777,401
<b>Total</b>	<b>8,953,057</b>	<b>4,033,126</b>	<b>6,817,784</b>	<b>3,538,212</b>	<b>6,006,876</b>	<b>29,349,055</b>
Special Revenue Funds	2020	2021	2022	2023	2024	TOTAL
Street Light	23,040	24,192	25,402	26,672	28,005	127,311
Hydrant	48,135	48,616	49,103	49,594	50,089	245,537
Liquid Fuels	675,120	681,120	687,120	693,120	699,120	3,435,600
<b>Total</b>	<b>746,295</b>	<b>753,928</b>	<b>761,624</b>	<b>769,385</b>	<b>777,215</b>	<b>3,808,447</b>
Grant/Loan Summary by Fund	2020	2021	2022	2023	2024	TOTAL
Capital Reserve Fund	9,600	398,850	1,154,600	187,100	9,600	1,759,750
General Fund	77,649	77,649	77,649	77,649	77,649	388,245
GOA Fund	4,500,000	0	1,000,000	0	2,800,000	8,300,000
Liquid Fuels Fund	675,120	681,120	687,120	693,120	699,120	3,435,600
Park Improvement Fund	0	0	0	0	0	0
Regional Capital Rec Projects	0	0	0	0	0	0
Transportation Improvement Fund	766,900	0	0	0	0	766,900
<b>Total</b>	<b>6,029,269</b>	<b>1,157,619</b>	<b>2,919,369</b>	<b>957,869</b>	<b>3,586,369</b>	<b>14,650,495</b>

## Tax Revenue Projections

The tax revenues make up some 65% of the total township revenue on average, depending on if there are any loan proceeds.

The General Fund revenue projections include annual increases based on the 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.

Tax Revenue	2020	2021	2022	2023	2024	TOTAL
Real Estate Taxes	1,432,850	1,461,507	1,490,737	1,520,552	1,550,963	7,456,609
Earned Income Taxes	8,709,600	8,970,888	9,240,015	9,517,215	9,802,732	46,240,449
Transfer Taxes	1,450,000	1,400,000	1,400,000	1,400,000	1,400,000	7,050,000
Local Services Taxes	330,000	336,600	343,332	350,199	357,203	1,717,333
<b>Total</b>	<b>11,922,450</b>	<b>12,168,995</b>	<b>12,474,084</b>	<b>12,787,966</b>	<b>13,110,897</b>	<b>62,464,391</b>
<b>Average EIT per Resident</b>	<b>448.79</b>	<b>457.68</b>	<b>466.74</b>	<b>475.98</b>	<b>485.40</b>	
<b>Percentage of Total Revenue</b>	<b>45.2%</b>	<b>70.2%</b>	<b>57.5%</b>	<b>71.6%</b>	<b>55.1%</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.

General Fund Transfers Out	2020	2021	2022	2023	2024	TOTAL
TIF	1,463,434	1,448,102	1,463,147	1,478,580	1,494,410	7,347,674
Capital Reserve	2,064,354	1,157,833	1,965,633	1,422,160	1,393,070	8,003,050
Ag Preservation	25,000	25,000	25,000	25,000	25,000	125,000
Liquid Fuels	0	0	0	0	0	0
General Obligation Fund	424,000	375,000	495,000	495,000	692,000	2,481,000
<b>Total</b>	<b>3,976,788</b>	<b>3,005,935</b>	<b>3,948,780</b>	<b>3,420,740</b>	<b>3,604,480</b>	<b>17,956,724</b>
<b>GOA Transfers Out</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
Capital Reserve	4,500,000	0	1,000,000	0	2,800,000	8,300,000
TIF	0	0	0	0	0	0
<b>Total</b>	<b>4,500,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>2,800,000</b>	<b>8,300,000</b>

## 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 under 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.

### 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 year public works staff apply for a County Liquid Fuels Grant, typically around \$30,000 to assist with a capital paving project. The grant is typically awarded every other year. In 2018, the Township received \$30,000 in county liquid fuels funds to assist with the cost of improvements to the Corl Street/ West College Avenue intersection.

**Automated Red Light Enforcement Grant:** For the current CIP, subject to the 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. \$498,900 in grant funding is anticipated in 2020.

**Green Light Go Grant:** Staff will continue to apply for GLG grant funding as it is available for traffic signal improvements. \$108,000 plus another \$80,000 is expected to be received in 2020.

**Recycling Grant Act 101 Section 902 Recycling Program Grant:** This program administered by PADEP provides funding to municipalities for recycling equipment. When grants are available, the township will apply to reduce the cost that the taxpayers will bear for public works equipment.

**GRANT/LOAN TABLE**

<b>Grant/Loan/Contributions Detail</b>	<b>Fund</b>	<b>Type</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
ARLE Grant (detection upgrades)	TIF	G	108,000					108,000
ARLE Grant (traffic signals)	TIF	G	498,900					498,900
Buckle Up Program	GF	G	4,500	4,500	4,500	4,500	4,500	22,500
Cecil Ivrin Park Improvements	CR	G			320,000			320,000
County Liquid Fuels	GF	G						0
CR Codes Rent of Fire Trailer	CR	C	9,600	9,600	9,600	9,600	9,600	48,000
Drive Safe Program	GF	G	3,000	3,000	3,000	3,000	3,000	15,000
DUI Enforcement	GF	G	43,435	43,435	43,435	43,435	43,435	217,175
Forensic Computer Workstation County Grant	CR	G		3,250				3,250
Green Light Go Green grant (signals RADAR)	TIF	G	160,000					160,000
Liquid Fuels	LF	G	630,000	636,000	642,000	648,000	654,000	3,210,000
Liquid Fuels Turnback	LF	G	45,120	45,120	45,120	45,120	45,120	225,600
Loan Proceeds for Admin bldg renovation	GOA	L						0
Loan Proceeds for new fire station	GOA	L					2,800,000	2,800,000
Loan Proceeds for new fueling station	GOA	L						0
Loan Proceeds for new PW building	GOA	L	4,500,000					4,500,000
Multimodal Grant (70/30 split)(planning)	CR	G		386,000				386,000
Northern ITS Cable Right of Way	GF	C	22,144	22,144	22,144	22,144	22,144	110,720
Park Hills Drainageway Grant	CR	G			500,000			500,000
Loan Proceeds for Park Hills Drainageway	GOA	L			1,000,000			1,000,000
Suburban Park Improvements	CR	G			325,000			325,000
Suneysis Right of Way	GF	C	4,570	4,570	4,570	4,570	4,570	22,850
Terraced Streetscape Funding	GOA	L						0
Tudek Park Phase 3A	CR	G				177,500		177,500
<b>Total</b>			<b>6,029,269</b>	<b>1,157,619</b>	<b>2,919,369</b>	<b>957,869</b>	<b>3,586,369</b>	<b>14,650,495</b>
<b>Grant/Loan Summary by Fund</b>	<b>Fund</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
Capital Reserve Fund	CR		9,600	398,850	1,154,600	187,100	9,600	1,759,750
General Fund	GF		77,649	77,649	77,649	77,649	77,649	388,245
GOA Fund	GOA		4,500,000	0	1,000,000	0	2,800,000	8,300,000
Liquid Fuels Fund	LF		675,120	681,120	687,120	693,120	699,120	3,435,600
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		766,900	0	0	0	0	766,900
<b>Total</b>			<b>6,029,269</b>	<b>1,157,619</b>	<b>2,919,369</b>	<b>957,869</b>	<b>3,586,369</b>	<b>14,650,495</b>
<b>Grant/Loan Summary by Type</b>	<b>Type</b>		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
Grants	G		1,492,955	1,121,305	1,883,055	921,555	750,055	6,168,925
Contributions	C		36,314	36,314	36,314	36,314	36,314	181,570
Loans	L		4,500,000	0	1,000,000	0	2,800,000	8,300,000
<b>Total</b>			<b>6,029,269</b>	<b>1,157,619</b>	<b>2,919,369</b>	<b>957,869</b>	<b>3,586,369</b>	<b>14,650,495</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 more current information 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	2020	2021	2022	2023	2024	TOTAL
General Fund	12,957,499	12,430,740	13,795,915	13,384,579	14,039,369	66,608,102
Capital Projects Funds	9,854,184	4,330,927	6,656,180	3,288,668	8,305,993	32,435,951
Special Revenue Funds	663,500	879,225	901,002	1,057,832	801,717	4,303,275
Debt Service	4,924,000	375,000	1,495,000	495,000	3,492,000	10,781,000
<b>Total</b>	<b>28,399,183</b>	<b>18,015,892</b>	<b>22,848,097</b>	<b>18,226,079</b>	<b>26,639,078</b>	<b>114,128,329</b>

Capital Projects	2020	2021	2022	2023	2024	TOTAL
Ag Preservation		30,000		30,000		60,000
Capital Reserve	6,564,354	1,407,833	2,965,633	1,422,160	4,193,070	16,553,050
Regional Capital Rec Projects	111,000	160,000	160,000	160,000	160,000	751,000
Transportation Improvement	3,058,900	1,983,600	2,325,000	1,255,000	3,672,000	12,294,500
Pine Grove Mills Street Lights	0	0	0	0	0	0
Park Improvement	0	0	0	0	0	0
Stormwater Fund	119,930	749,494	1,205,547	421,508	280,923	2,777,401
<b>Total</b>	<b>9,854,184</b>	<b>4,330,927</b>	<b>6,656,180</b>	<b>3,288,668</b>	<b>8,305,993</b>	<b>32,435,951</b>

Capital Reserve Fund	2020	2021	2022	2023	2024	TOTAL
Administration	40,000	0	28,500	0	0	68,500
Finance & Insurance	0	0	0	0	0	0
IT	86,300	55,100	69,000	36,900	112,870	360,170
Buildings	5,062,800	33,300	177,500	443,700	2,802,000	8,519,300
Police	226,054	137,133	165,633	167,860	183,700	880,380
Planning	250,000	250,000	250,000	250,000	0	1,000,000
Public Works Equipment	556,700	327,100	261,000	9,700	669,500	1,824,000
Parks	237,500	495,200	398,000	392,000	297,000	1,819,700
<b>Total</b>	<b>6,459,354</b>	<b>1,297,833</b>	<b>1,349,633</b>	<b>1,300,160</b>	<b>4,065,070</b>	<b>14,472,050</b>

## General Fund Expenditures

The following table represents the expenditure details for the general fund. The General Fund expenditures are the major operating costs in the CIP. The interfund transfers out are also displayed for your reference.

General Fund Detail	2020	2021	2022	2023	2024	TOTAL
Salaries & Benefits	6,388,479	6,580,134	6,777,538	6,777,538	6,980,864	33,504,552
New Staffing & Benefits	235,473	417,210	569,312	676,469	868,896	2,767,360
COG Programs	2,056,759	2,118,461	2,182,015	2,182,015	2,247,476	10,786,726
Vendors	300,000	309,000	318,270	327,818	337,653	1,592,741
Transfers Out	3,976,788	3,005,935	3,948,780	3,420,740	3,604,480	17,956,724
<b>Total</b>	<b>12,957,499</b>	<b>12,430,740</b>	<b>13,795,915</b>	<b>13,384,579</b>	<b>14,039,369</b>	<b>66,608,102</b>
General Fund Transfers Out	2020	2021	2022	2023	2024	TOTAL
TIF	1,463,434	1,448,102	1,463,147	1,478,580	1,494,410	7,347,674
Capital Reserve	2,064,354	1,157,833	1,965,633	1,422,160	1,393,070	8,003,050
Ag Preservation	25,000	25,000	25,000	25,000	25,000	125,000
Liquid Fuels	0	0	0	0	0	0
General Obligation Fund	424,000	375,000	495,000	495,000	692,000	2,481,000
<b>Total</b>	<b>3,976,788</b>	<b>3,005,935</b>	<b>3,948,780</b>	<b>3,420,740</b>	<b>3,604,480</b>	<b>17,956,724</b>
GOA Transfers Out	2020	2021	2022	2023	2024	TOTAL
Capital Reserve	4,500,000	0	1,000,000	0	2,800,000	8,300,000
TIF	0	0	0	0	0	0
<b>Total</b>	<b>4,500,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>2,800,000</b>	<b>8,300,000</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. Staffing 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	2020	2021	2022	2023	2024	TOTAL
Administration	0	0	0	0	0	0
Finance	20,624	21,207	21,808	22,427	23,064	109,130
Engineering	0	0	0	0	0	0
Police	0	99,813	109,996	121,313	133,894	465,015
Planning	0	49,188	53,748	137,949	152,988	393,874
Public Works	94,920	97,507	178,212	183,272	278,028	831,939
Stormwater	119,930	149,494	205,547	211,508	280,923	967,401
<b>Total</b>	<b>235,473</b>	<b>417,210</b>	<b>569,312</b>	<b>676,469</b>	<b>868,896</b>	<b>2,767,360</b>

## Full-time 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 number of residents served. It can be used as a benchmark against other municipalities to compare staffing levels and related costs.

## FERGUSON TOWNSHIP FULL TIME EQUIVALENTS

Residents/FTE	2020	2021	2022	2023	2024
<b>Population</b>	<b>19,407</b>	<b>19,601</b>	<b>19,797</b>	<b>19,995</b>	<b>20,195</b>
<b>FTES (from prior year budget)</b>					
Elected Officials	2.5	2.5	2.5	2.5	2.5
Administration	4.5	4.5	4.5	4.5	4.5
Finance	3.5	3.5	3.5	3.5	3.5
Buildings & Grounds	1.5	1.5	1.5	1.5	1.5
Engineering	6.5	6.5	6.5	6.5	6.5
Police	24.0	25.0	25.0	25.0	25.0
Police OT (from YE)	1.2	1.2	1.2	1.2	1.2
Planning & Zoning	5.5	5.5	5.5	5.5	5.5
Public Works/Arborists	21.0	21.0	21.0	21.0	21.0
Public Works OT (from YE)	0.5	0.5	0.5	0.5	0.5
New Employees	3.0	8.0	8.0	8.0	9.0
<b>Total</b>	<b>73.7</b>	<b>79.7</b>	<b>79.7</b>	<b>79.7</b>	<b>80.7</b>
<b>NEW STAFF</b>					
Finance	0.5				
Police		1.0			
Planning	0.5				
Public Works	1.0	1.0			1.0
Stormwater	1.0	3.0			
<b>Total</b>	<b>3.0</b>	<b>5.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>

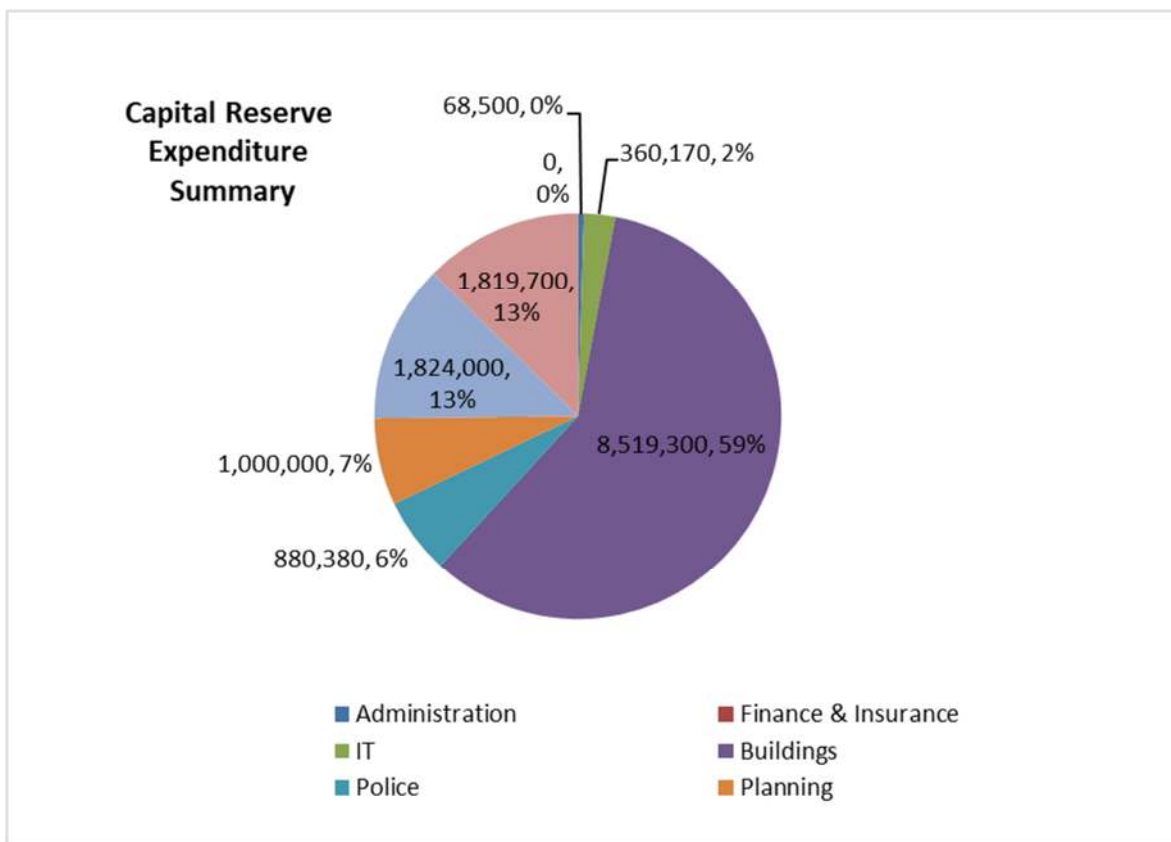
As mentioned previously, the **Capital Projects Funds** are reserved for projects restricted for specific purposes. Some funds have external restrictions, such as the Pine Grove Mills Street Light Fund while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund, and the Transportation Improvement Fund

Capital Reserve Fund	2020	2021	2022	2023	2024	TOTAL
Administration	40,000	0	28,500	0	0	68,500
Finance & Insurance	0	0	0	0	0	0
IT	86,300	55,100	69,000	36,900	112,870	360,170
Buildings	5,062,800	33,300	177,500	443,700	2,802,000	8,519,300
Police	226,054	137,133	165,633	167,860	183,700	880,380
Planning	250,000	250,000	250,000	250,000	0	1,000,000
Public Works Equipment	556,700	327,100	261,000	9,700	669,500	1,824,000
Parks	237,500	495,200	398,000	392,000	297,000	1,819,700
<b>Total</b>	<b>6,459,354</b>	<b>1,297,833</b>	<b>1,349,633</b>	<b>1,300,160</b>	<b>4,065,070</b>	<b>14,472,050</b>

Roads & Other	2020	2021	2022	2023	2024	TOTAL
Liquid Fuels	606,000	820,000	840,000	995,000	737,000	3,998,000
Capital Reserve	105,000	110,000	1,616,000	122,000	128,000	2,081,000
Transportation Improvement	3,058,900	1,983,600	2,325,000	1,255,000	3,672,000	12,294,500
<b>Total</b>	<b>3,769,900</b>	<b>2,913,600</b>	<b>4,781,000</b>	<b>2,372,000</b>	<b>4,537,000</b>	<b>18,373,500</b>

The **Capital Reserve Fund** comprises the equipment capital requests along with occasional projects. The Capital Reserve Fund 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>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>TOTAL</b>
Street Light	22,000	22,660	23,340	24,040	24,761	116,801
Hydrant	35,500	36,565	37,662	38,792	39,956	188,474
Liquid Fuels	606,000	820,000	840,000	995,000	737,000	3,998,000
<b>Total</b>	<b>663,500</b>	<b>879,225</b>	<b>901,002</b>	<b>1,057,832</b>	<b>801,717</b>	<b>4,303,275</b>

# Departmental Expenditures

## ADMINISTRATION DEPARTMENT

The Administration Department proposes to spend **\$68.5 Thousand or .5%** of the **Capital Reserve Fund Requests** during the term of this capital plan.

Organizational Chart



## 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 Mission 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 to absorb additional costs while maintaining current staffing levels. The Township must provide the delivery of services that many residents, businesses, and visitors have come to expect.

## 2019 Accomplishments

This year has been a year of great progress for our community. Investments in roads and capital equipment will help to ensure healthy infrastructure for many years to come. A new Sourcewater Protection Overlay District has been added to the Township's Zoning Ordinance, meaning enhanced protections for our aquifer and drinking water. Other achievements in land use regulations include a newly adopted and modernized Zoning Ordinance and Subdivision and Land Development Ordinance. Updating these regulations will help the Township be better prepared to address new trends in land use such as low-impact development, improve the usability of the documents, and streamline the review process for improved customer service.

Beyond legislation, the Township has begun preparing for long-term sustainable growth and new demands on public services. The land development plan for the new LEED Gold Certified Public Works Maintenance Facility has been approved and plans to construct in 2020 are well underway. In addition

to serving as a model of sustainable, low-impact development, the new facility will accommodate growth in staffing and inventory, increase the longevity of existing capital equipment, and improve the efficiency and productivity of Township operations. Finally, stormwater management will continue to be a growing part of the municipal budget, reaching over \$1 million per year in the scope of this Capital Improvement Program. To address this cost, the Township is concluding Phase II of its Stormwater Fee Feasibility Study. If the fee is implemented, it could provide a mechanism to equitably distribute costs related to stormwater management based on the magnitude of impact.

Lastly, 2019 was a year of community investment. A revised Suburban Park Master Plan was adopted to address new types of amenities and passive park use. The Township's Planning and Engineering staff and consultants performed thorough and comprehensive land development reviews of the Pine Hall Traditional Town Development General Master Plan and Harner Farms. The Township's land development review process helps provide for stable, sustainable growth that is compliant with all municipal ordinances and regulations. A revised website design is also underway to improve government transparency and citizens' access to information and self-service. And last but certainly not least, a Pine Grove Mills Small Area Plan effort was launched with Centre Region Planning Agency to develop a master plan for community revitalization.

As exciting as 2019 was, 2020 and beyond a promise to be even more successful as we conclude the Township-wide Community Survey; Recreation, Parks, and Open Space Plan; and update to the Ferguson Township Strategic Plan. This Capital Improvement Program Budget establishes a framework for expenditures as we look to the coming years to ensure that the Township remains good stewards of taxpayer money and is well-prepared to weather unforeseen costs, state and federal mandates, and new demands on infrastructure and public services.

## **Strategic Plan Alignment**

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. While every goal presented in the 2017 Strategic Plan will be advanced through the investments established in this document, the following Goals are directly connected to the development of a five-year Capital Improvement Program Budget.

### **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 regional services.

### **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.

FERGUSON TOWNSHIP		
2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
ADMINISTRATION		
30.400.401.750		
Description	Year	Amount
Administration Office Renovation	2020	see buildings
Salary Study	2020	20,000
Strategic Plan Update	2020	10,000
Disaster Recovery Test (COOP)	2020	10,000
New Fire Station Land Acquisition	2021	see buildings
Administration Vehicle	2022	28,500
New Fire Station Design & Engineering	2023	see buildings
New Fire Station Construction	2024	see buildings
	<b>Total</b>	<b>68,500</b>
Subtotals by Year		
	<b>EXPENDITURES</b>	
	2020	40,000
	2021	0
	2022	28,500
	2023	0
	2024	0
	<b>Total</b>	<b>68,500</b>

2020	
<b>Administration Office Renovation</b>	<b>\$400,000</b>
<p><i>Please note: The cost of the renovation is included in the Buildings Section of the Public Works Department. The narrative is provided for your information as an Administration project.</i></p> <p>Staff completed the design of interior renovations for the Administration Building and Police Department in 2019, and a contract is expected to be awarded in 2020, with a notice to proceed in the fall. The design followed a master plan that was approved by the Board in 2017. The goal of the renovation is to accommodate current and future staffing needs, as well as needs for storage and meeting spaces. It is anticipated that some of this appropriation may be spent in 2020.</p>	
<b>Salary Study</b>	<b>\$20,000</b>
<p>In 2014, a salary study was completed to determine whether the Township remains competitive with other municipalities around the Commonwealth and similar private-sector positions. An update to this study is requested, which will emphasize overall compensation, including wages and benefits; employee wellness and morale; and overall perception of the Township's investment in its employees. The results of this study will be used to inform the Manager and senior staff on improvements needed to continue to attract and retain top talent in an evolving and increasingly competitive labor market.</p>	
<b>Strategic Plan Update</b>	<b>\$10,000</b>
<p>The Board of Supervisors last adopted its Strategic Plan in 2017. In 2021, 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</p>	

consulting services and other ancillary expenses associated with the drafting and development of the plan. The plan would be drafted in 2020 and adopted in 2021.	
<b>Disaster Recovery Test</b>	<b>\$10,000</b>
<p>The Township maintains a Continuity of Operations Plan to be better able to respond to unforeseen emergencies ranging from simple power outages to the total loss of the municipal building. Over the years, the staff has conducted a series of tabletop exercises and training simulations to test the implementation of the plan and train on its use; however, these exercises have taken place entirely in-house with the resources available to the Township. In 2020, a comprehensive disaster recovery test will be conducted with the Centre Region Emergency Management Council and Penn State University. Municipalities have been invited to engage the consultant selected for that project to conduct a more localized simulation in conjunction with the regional test. The logistics of this effort have yet to be worked out, but a budgetary number should be included to cover the Township's share of the consultant. A cyber-security test is also recommended to evaluate the effectiveness of the Township's data backup and recovery.</p>	
<b>2021</b>	
<b>New Fire Station - Land Acquisition</b>	<b>\$100,000</b>
<p><b><i>Please note: The cost of the Fire Station is included in the Buildings Section of the Public Works Department. The narrative is provided for your information as an Administration project.</i></b></p> <p>In 2019, the Township began an extended fire station feasibility study to supplement the analysis completed by the Alpha Fire Company in 2017. The study evaluated support for a fire station to improve service to the western end of Ferguson Township. The satellite fire station would also improve response to the Warrior's Mark and Port Matilda service areas when needed. Should the Board determine that a satellite fire station is warranted, and an optimal location is identified by the analysis, land suitable for the station would need to be acquired in 2021.</p>	
<b>2022</b>	
<b>Administration Vehicle</b>	<b>\$28,500</b>
<p>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 is based on a five-year cycle. An all-electric vehicle will be purchased for the Administration vehicle.</p>	
<b>2023</b>	
<b>New Fire Station – Design and Engineering</b>	<b>\$420,000</b>
<p><b><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></b></p> <p>Design and engineering of a proposed fire station to improve response time to the western end of the Township are budgeted in 2023 at a projected cost of 15% of the overall construction cost. Assuming the Board is interested in pursuing construction of a new satellite fire station, land acquisition, design and permitting, and construction dollars have been appropriated in this Capital Improvement Program Budget cycle.</p>	
<b>2024</b>	
<b>New Fire Station – Construction</b>	<b>\$2,800,000</b>



***Please note: The cost of the Fire Station is included in the Buildings Department. The narrative is provided for your information as an Administration project.***

In 2017, the Centre Region Fire Director conducted a study to determine the optimal location of a fire station to improve response time to the western end of the Township. As a follow-up, the Board authorized staff to conduct a more detailed analysis to identify the space needs of the fire station, as well as a general needs assessment. This study will have been completed in the earlier years of the Capital Improvement Program Budget cycle and, presuming the Board is still interested in proceeding, land acquisition and design has been appropriate throughout the scope of the CIP. Preliminary estimates based on a two-bay station with kitchen, social area, and sleeping quarters identify a cost of approximately \$2.8 million for construction.

## FINANCE DEPARTMENT

The Finance Department includes the township and school real estate tax collection. The Finance Department requests total **\$0 or 0.0%** of the total **Capital Reserve Fund Requests** for this capital plan.

The finance department provides the billing and cash receipts for the township and collection of school real estate taxes, payment of vendors and employee payroll, cash management, and investments as part of the daily activities. Furthermore, the finance department works with staff to prepare the five-year capital improvement plan and the annual budget.

The goals of the Finance Department include:

- To maintain the long term financial sustainability of the township.
- To collect real estate taxes, revenues and grant funds
- To make payments to vendors, suppliers and employee payroll
- To provide the Board of Supervisors, management and the public with independent reports of the township finances for planning purposes.
- To follow generally accepted accounting guidelines and best practices
- To assist with information technology needs as appropriate
- To continue Government Finance Officers Association awards submissions for reporting.
- To manage the taxpayer, monies with care, and invest wisely.
- To maintain township debt within acceptable levels according to best practices.

### 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.

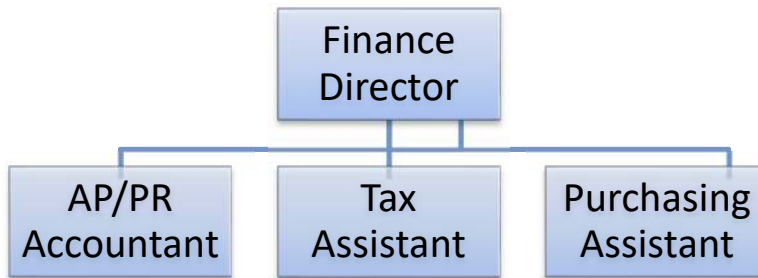
#### **Goal 4.0 Service Delivery**

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, finance, and debt components of the Township. Finance also assists with computer services as needed. Finance activities consist of treasury management, billing & collection of revenues, payroll, accounts payable, debt management, risk management, grant management, fixed assets, and inventories.

The tax office collects the real estate taxes for the township and the school district for Ferguson residents. The township tax office collects over \$25 million in real estate taxes annually.

The Finance Department works with the township staff and other related agencies, the GFOA (Government Finance Officers Association), GASB (Governmental Accounting Standards Board), the Commonwealth of PA, the Centre Region COG and regional municipalities to obtain valuable information on the financial health of the township at large.

Thankfully, the township tax mix provides for increasing revenues as a result of income taxes. The mix of taxes has allowed the township to grow without the need to raise taxes for more than ten years. Occasionally, it is necessary to raise property taxes to make up the difference between revenue growth and the cost of providing services.

One of the best ways 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 township uses the RBA cloud-based system for real estate tax collection for the township and school. This system is economical and effective. By using a bar-code reader for data input, the tax bills can be processed more quickly and accurately than in the past. Tax payments (other than cash) are uploaded into the bank using a remote deposit scanner. Using the remote scanner saves significant time by nearly eliminating the need to drive to the bank to make deposits. The bank provides a courier weekly at no cost to the township for cash deposits and miscellaneous items.

### PERSONNEL

The Finance Department needs some additional staffing with all the increases in demands. Additional purchasing demands, digital imaging, digital workflow, increased transactions in accounts payable, and electronic bill payments, for example. The current staff levels have been in place since 2012. We are requesting to make the shared Administration/Finance Assistant a full-time finance staffer. There is no additional health or medical costs since the employee is already full time

**FERGUSON TOWNSHIP**  
**2020 – 2024 CIP STAFFING**  
**FINANCE STAFFING**

<b>Direct Costs Estimate</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Total</b>
Salary	17,500	18,025	18,566	19,123	19,696	92,910
Health	0	0	0	0	0	0
Dental	0	0	0	0	0	0
Vision	0	0	0	0	0	0
Life/ADD	0	0	0	0	0	0
Short Term Disability	0	0	0	0	0	0
Pension	1,750	1,768	1,785	1,803	1,821	8,927
Employer Taxes	1,339	1,379	1,420	1,463	1,507	7,108
Workers Comp	35	36	37	38	39	186
<b>Total</b>	<b>20,624</b>	<b>21,207</b>	<b>21,808</b>	<b>22,427</b>	<b>23,064</b>	<b>109,130</b>

The township uses the Springbrook accounting system. Springbrook is a modular ERP (Enterprise Resource Planning) system. Springbrook allows the township to select those modules that best fit the township needs and avoid the cost of unused modules. Modular design allows the system to grow along with our needs. The system also allows for document imaging of invoices, vendor, and customer information. By visually comparing the invoices to the data entry, finance has identified situations that have saved the township money due to occasional invoicing issues. Also, by uploading invoices into the system, it has much improved our responses to auditors requests for documentation.

Beginning in 2019, the finance department is expanding the use of the Laserfiche electronic document system. Management of the Laserfiche project was previously under the planning and zoning department. Such expansion moves into the use of electronic forms and electronic routing of files containing documents. By reducing the transmission of paper documents, it is possible to reduce the risk of loss during the transmission and increase the speed from hours down to seconds freeing up valuable staff time.

For the current CIP, the finance department has no capital requests.

<b>FERGUSON TOWNSHIP</b>		
<b>2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS</b>		
<b>FINANCE</b>		

<b>30.400.402.750</b>		
Description	Year	Amount
	<b>Total</b>	<b>0</b>

Subtotals by Year	<b>EXPENDITURES</b>	
	2020	0
	2021	0
	2022	0
	2023	0
	2024	0
	<b>Total</b>	<b>0</b>

## DEBT SERVICE



Proposed and current debt service costs total **\$3.2 Million or 4.9% of General Fund Expenditures** 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 a payment greater than may be possible given currently available township resources. Best practices recommend restricting debt to capital needs and not be used for ongoing operations.

The proposed debt service for the new five years is listed in the following chart. The debt service includes the Park Hills drainage project, a new fire station, 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. Some experts believe that debt service payments should be kept below 10% of annual operating revenue. Staff believes this is a reasonable limit for long-term sustainability

The township's portion of the regional debt is also included. The debt payment for COG assumes no change in the COG formula for the pool's loan, for which the municipal contributions are recomputed after ten years. Currently, the regional pools and the regional parks have long-term debt service requirements as listed in the table.

FERGUSON TOWNSHIP										
2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS										
DEBT SERVICE PROJECTIONS										
TOWNSHIP DEBT	Payments Begin	Loan Amount	Rate	Term (Years)	Expires	2020	2021	2022	2023	2024
COG Pools Debt (15 years)(est 1.3%)	2013	1,034,306	1.30%	15	2028	130,000	130,000	130,000	130,000	130,000
COG Parks Debt (20 years)(est 3.0%)	2012	1,425,329	3.00%	20	2032	160,000	160,000	160,000	160,000	160,000
Ferguson Township Maintenance Facility (20 yr, 3.5%)	2020	4,500,000	3.50%	30	2050	245,000	245,000	245,000	245,000	245,000
Park Hills Drainageway (x yrs, 3.5%)	2022	1,000,000	3.50%	10	2032			120,000	120,000	120,000
Township Fire Station (20 yr, 3.5%)	2024	2,800,000	3.50%	20	2044					197,000
<b>Total</b>		<b>10,759,635</b>				<b>535,000</b>	<b>535,000</b>	<b>655,000</b>	<b>655,000</b>	<b>852,000</b>
	<b>PROCEEDS</b>					<b>Total Payments</b>		<b>3,232,000</b>		
	2020	4,500,000				<b>% of GF Revenue</b>		<b>4.87%</b>		
	2021	0				<b>% of GF</b>		<b>4.61%</b>		
	2022	1,000,000								
	2023	0								
	2024	2,800,000								
	<b>Total</b>	<b>8,300,000</b>								



## INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology department requests **\$360 Thousand or 2.5%** of the **Capital Reserve Fund Requests** for this capital plan.

Currently, a third party, Hinton & Associates, manages the information technology department. The 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 five years ago may be completely different today. Mobile apps and cloud versions of the software are commonplace.

What will the next five years bring to the industry, and how will the township adapt or deal with the changes? Internet security is 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 protect not only the network and computers, but also mobile devices, (including phones, laptops, and tablets). The system is only as safe as the weakest link.

As the computer systems and software the township uses increases in complexity, the cost also increases. This complexity has caused software companies to merge, acquire others, or leave the marketplace. The lack of company and software platform stability adds another level of insecurity when making large investments in software. 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 has sufficient resources and needs now to handle most IT activities independently rather than requiring a group endeavor. 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

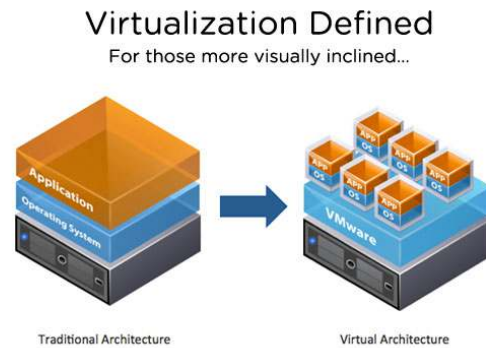
Internet security is one of the current issues facing businesses, government, residents, and anyone using the internet. The most common means of accessing one's system is through email phishing. This scheme uses a link via an email message that may appear extremely authentic, yet has an attachment that downloads into the user's system and allows remote capture of the user's information or control of the system. User training is an important component of prevention.

One of these threats 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 protects itself using several methods, 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 another disaster.

## **ARCHITECTURE**

The township uses virtual servers (sharing hardware to operate multiple operating systems on one piece of hardware). Virtual servers require redundancy since if a server fails, it will affect several systems. The total cost of hardware is significantly less than traditional architecture. The township is using server virtualization were cost-effective and beneficial.



## **INTERNET ACCESS**

The township contracted with Comcast in 2017 for high-speed internet. The Comcast agreement is a 3-year agreement ending in 2020. Using an independent Internet Service Provider (ISP) required the Township to invest in a firewall and related software to protect the system. The internet speeds are currently 100MBS+-.

## **TRAINING**

A critical component of the fast-changing technology is the constant need for training. Users cannot inherently understand how each software package works and how best to use it given the variety of applications along with the complexity of such software. It is essential to continually train staff to be proficient using the tools at hand. Microsoft Office, Laserfiche, Springbrook, Nitropro PDF, ESRI, Tyler all require specialized training to be used effectively.

## **CLOUD SOFTWARE**

Technology is changing, and cloud software has found a footing in the 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 all “on the cloud.” Software vendors are finding savings in cloud software, and some are requiring customers to convert to the cloud product. Advantages of cloud software include access to the most current software, the ability to access the system remotely from almost any location with internet access, and it updates automatically behind the scene.

Some software is not a good fit for the cloud at this time. 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, internet speeds will be high enough to resolve the GIS cloud bottleneck.

Online backups are a secondary choice, with the first remaining to be an onsite backup for fast recovery. By having a secondary backup on the cloud, it is protected from onsite disasters and is portable if township operations needed to be relocated temporarily.



**FERGUSON TOWNSHIP**  
**2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**  
**INFORMATION TECHNOLOGY**

30.400.407.750			
Description	Department	Year	Amount
Annual Records Management Fee	police	2020	16,800
DMZ server for public access to Laserfiche	IT	2020	15,000
Upgrade Windows SQL server to 2016	IT	2020	2,500
Microsoft Office for 40 users (6 year life)	IT	2020	17,000
Network GB POE switches (2) (one for PW building)	public works	2020	10,000
Replace Springbrook Server with VM Server (2013)	IT	2020	25,000
Annual Records Management Fee	police	2021	17,600
Asset Management/Fleet Management System	public works	2021	32,500
Replace Network switch with GB POE switch	IT	2021	5,000
Annual Asset Management/Fleet Management System fee	public works	2022	17,500
Annual Records Management Fee	police	2022	18,500
Replace Firewall (2017)	IT	2022	18,000
Replace Network switch with GB POE switch	IT	2022	5,000
Replace Plotter	Engineering	2022	10,000
Annual Asset Management/Fleet Management System fee	public works	2023	17,500
Annual Records Management Fee	police	2023	19,400
Annual Asset Management/Fleet Management System fee	public works	2024	17,500
Annual Records Management Fee	police	2024	20,370
Main meeting room AV upgrades	admin	2024	25,000
Phone system upgrade/replacement	IT	2024	50,000
<b>Total</b>			<b>360,170</b>

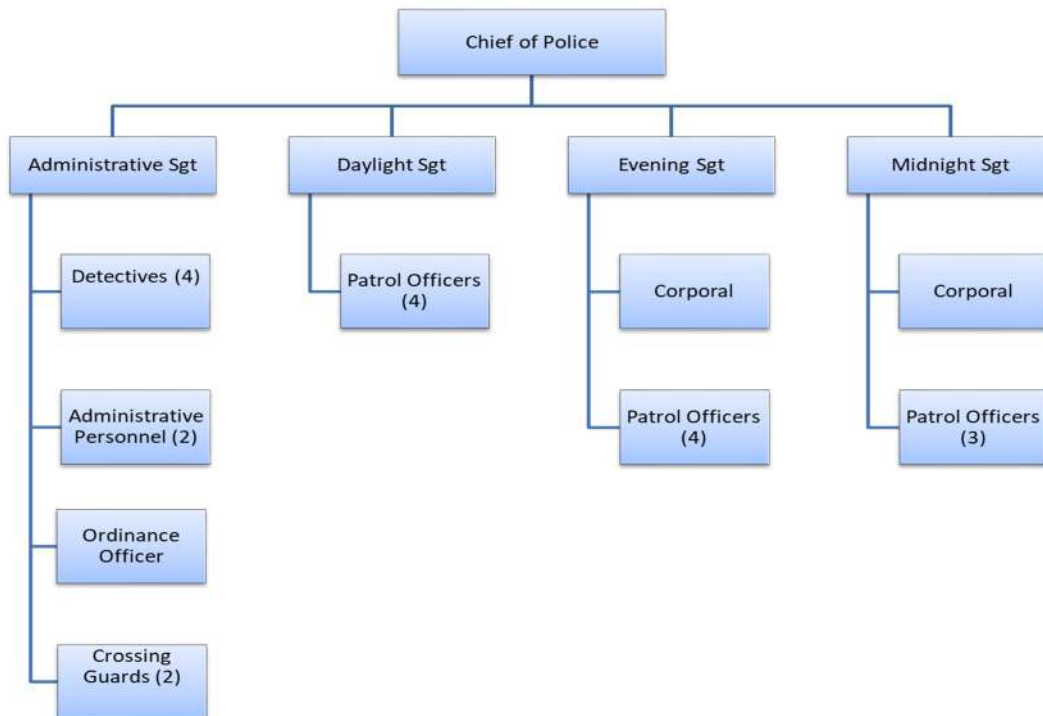
EXPENDITURES			
Subtotals by Year		2020	86,300
		2021	55,100
		2022	69,000
		2023	36,900
		2024	112,870
<b>Total</b>			<b>360,170</b>

# POLICE DEPARTMENT

The Police Department is proposing to spend **\$880 Thousand or 6.1%** 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 Staffing

FERGUSON TOWNSHIP						
2020 – 2024 CIP STAFFING						
POLICE STAFFING						
Direct Costs Estimate	2020	2021	2022	2023	2024	Total
Salary		59,842	67,023	75,065	84,073	286,003
Health		24,840	26,827	28,973	31,291	111,932
Dental		900	909	918	927	3,654
Vision		168	170	171	173	682
Life/ADD		111	112	113	115	452
Short Term Disability		123	124	125	127	499
Pension		5,984	6,044	6,104	6,165	24,298
Employer Taxes		4,578	5,127	5,742	6,432	21,879
Workers Comp		3,267	3,659	4,099	4,590	15,616
<b>Total</b>	<b>0</b>	<b>99,813</b>	<b>109,996</b>	<b>121,313</b>	<b>133,894</b>	<b>465,015</b>

The department currently has 22 sworn officers. With the anticipated buildout of the several proposed developments, The Cottages of State College, Turnberry and Harner Farms, the department is seeking an additional police officer. The developments are substantial and may necessitate the need for additional police personnel. It takes nearly one year for a new officer to be ready for solo patrol.

### 2020

An officer is eligible for retirement in 2018. It is unknown if the officer is going to stay or retire. In anticipation of his departure, we are taking steps to create a hiring list. In the event the top candidate does not have police certification, I am seeking funding to send the candidate to the police academy. The funding includes tuition, rooming, clothing, and equipment. Typically, the Municipal Police Officers Education and Training Commission provides partial reimbursement to departments for costs associated with sending a candidate to the academy.	\$17,000
<b>Total</b>	<b>\$17,000</b>

### 2021

The department currently has 22 sworn officers. With the anticipated buildout of the anticipated developments of The Cottages at State College, Pine Hall Traditional Town Development and Harner Farms, the department is seeking the addition of an additional officer. The developments are substantial and may necessitate the need for additional police personnel. It takes nearly one year for a new officer to be ready for solo patrol. (The last addition to the department was 2016).	\$100,469
Academy (If necessary) / Equipment	\$17,000
<b>Total</b>	<b>\$117,469</b>

## 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-8	FT-9	FT-10	FT-11	FT-12	FT-13	FT-14	FT-17	FT-20	FT-21	FT-5 EVOC
Year / Make	2019 Ford F150	2014 Chev Tahoe	2017 Ford Interceptor	2019 Ford Taurus	2016 Chev Tahoe	2019 Ford Taurus	2015 Chev Tahoe	2018 Ford Fusion	2016 Chev Equinox	2013 Chev Tahoe	2014 Chev Caprice	2014 Chev Impala	2017 Ford Interceptor	2008 Chev Impala	2000 MCV	1995 Ford	2011 Chev Caprice
Twp ID	20004	100259	20000	20001	101004	20005	100262	101005	101001	100044	100261	100260	100254	100316	100316	100252	100255
	1FTEW1P41K1KD3	1GNSK2E02E417	1FMSK8A1R9JGB67	1FAHP2M1T9KG107	1GNLCD EC9GR3	1FAHP2M1T0KG107	1GN5K2E C1F1263	3FA6P0U U6JR149	2GNFLE EKXG629	1GNLC2 E06DR28	6G3N55U 22EL959	1G11X5S L2EU145	1FM5K8A R5HGC8	2G1WS5 53181338	5134LP3 7J8Y3319	1FDJE30 F85HB77	6G1MK5T 20BL544
VIN	0188	2886	716	854	90916	855	8450	216	9997	4350	725	604	6132	896	896	651	811
In Service Assignmt.	May-19 Patrol	May-14 Patrol	May-18 Patrol	Mar-19 Patrol	Nov-16 Patrol	Mar-19 Patrol	Jul-15 Patrol	May-18 Chief	May-16 Detective	May-13 Patrol	Apr-15 All	Mar-14 Detective	Aug-17 Patrol	Mar-10 All	Jul-05 Spec	Jun-08 Spec	11/16 Patrol
CNG	N	N	N	N	Y	N	N	N	N	Y (May 2013)	N	N	N	N	N	N	N
Radio	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	APX6500		XTL2500	XTL5000	APX4500	XTL2500	XTL2500	XTL2500	Multiple		XTL2500
In Service	2013	2013	2013	2013	2013	2013	2015	2018	2013	2009	2015	2015	2013	2013			2013
MCT Model / In service	GETAC Tablet (2017)	GETAC Tablet (2017)	GETAC Tablet (2017)	GETAC Tablet (2017)	GETAC Tablet (2016)	GETAC Tablet (2017)	GETAC Tablet (2015)	None	None	GETAC Tablet (2017)	GETAC Tablet (2015)	None	GETAC Tablet (2017)	None		None	None
VASCAR/VSPEC	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	N/A	N/A	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	N/A	N/A	N/A		N/A	
Replacement Date	2024	2020	2023	2024	2022	2024	2021	2023	2022	2020	2022	2021	2023	2020	N/A	N/A	
Mileage 3/3/19	33	103,722	21,406	37	34,886	35	69,805	9,944	15,206	103,688	34,847	33,471	28,933	64,330	6,143	188,243	130,810

## Police Department Capital Requests

The total proposed police department capital items for the 2020 to 2024 Capital Improvement Plan is described in the following requests. The proposed five-year CIP expenditures are based on currently known information and are coordinated with the Township's strategic plan. It includes fleet rotation based on a five year or more cycle of two or three vehicles per year, depending on the condition of the vehicle. Most new patrol vehicles have been specified as Ford Interceptor SUVs.

The department intends to replace administrative and detective vehicles with fuel-efficient Hybrid vehicles. Ford is developing a Hybrid car that may be utilized as a patrol vehicle; however, little is known about the price, performance, dependability, and maintenance costs.

Our current patrol fleet is a blend of cars and four-wheel-drive SUVs. The department intends to maintain a similar fleet composition. The cars have better fuel economy, but equipment storage is limited, and officer comfort is sometimes an issue. Four-wheel drive SUVs offer more equipment storage, operator comfort, and operability in inclement conditions. The smaller Ford SUVs offer better fuel economy than our current fleet of Tahoes.

FERGUSON TOWNSHIP									
2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS									
POLICE VEHICLES									
30,400,410.750									
Description	Current Mileage	Age @ Replacement	2020	2021	2022	2023	2024	Total	
Replace 2014 Tahoe (FT2) (including equipment)	103,722	6	52,300					52,300	
Replace 2013 Tahoe (FT11) (including equipment)	103,688	7	52,300					52,300	
Replace 2008 Impala (FT17) (including equipment)	64,330	12	34,000					34,000	
Replace 2015 Tahoe (FT8) (including equipment)	69,805	6		52,300				52,300	
Replace 2014 Impala (FT13) (including equipment)	33,471	7		34,000				34,000	
Replace 2016 Tahoe (FT5) (including equipment)	34,886	6			52,300			52,300	
Replace 2016 Equinox (FT10) (including equipment)	15,206	6			34,000			34,000	
Replace 2012 Caprice (FT12) (including equipment)	34,847	10			52,300			52,300	
Replace 2018 Fusion (FT9) (including equipment)	9,944	5				34,000		34,000	
Replace 2018 Ford SUV (FT3) (including equipment)	21,406	5				52,300		52,300	
Replace 2017 Ford SUV (FT14) (including equipment)	28,933	6				52,300		52,300	
Replace 2019 Pick-up (FT1) (including equipment)	81	5					53,000	53,000	
Replace 2019 Ford sedan (FT4) (including equipment)	2,267	5					53,000	53,000	
Replace 2019 Ford sedan (FT6) (including equipment)	2,022	5					53,000	53,000	
<b>Total</b>			<b>138,600</b>	<b>86,300</b>	<b>138,600</b>	<b>138,600</b>	<b>159,000</b>	<b>661,100</b>	

<b>2020</b>			
<b>Police Vehicles &amp; Equipment</b>			<b>\$138,600</b>
Replace 2014 Tahoe (FT-2) with Ford SUV	103,722 miles (5/19)	\$37,000	
Equipment and Installation		\$15,300	
Subtotal		\$52,300	
Replace 2008 Impala (FT-17) with Hybrid sedan (Will become the out of town training car).	64,330 miles (5/19)	\$28,000	
Equipment and Installation		\$6,000	
Subtotal		\$34,000	
Replace 2013 Tahoe (FT-11) with Ford SUV	103,688 miles (5/19)	\$37,000	
Equipment and Installation		\$15,300	
Subtotal		\$52,300	
Total		\$138,600	
<b>2021</b>			
<b>Police Vehicles and Equipment</b>			<b>\$86,300</b>
Replace 2015 Tahoe (FT-8) with Ford SUV	69,805 miles (5/19)	\$37,000	
Equipment and Installation		\$15,300	
Subtotal		\$52,300	
Replace 2014 Impala (FT-13) with Hybrid sedan.	33,471 miles (5/19)*	\$28,000	
Equipment and Installation		\$6,000	
Subtotal		\$34,000	
Total		\$86,300	
*The 2014 Impala (FT-13) will replace the 2008 Impala used by officers for out of town training (64,330 miles as of 5/19)			
<b>2022</b>			
<b>Police Vehicles and Equipment</b>			<b>\$138,600</b>
Replace 2016 Tahoe (FT-5) with Ford SUV	34,886 miles (5/19)	\$37,000	
Equipment and Installation		\$15,300	
Subtotal		\$52,300	
Replace 2016 Equinox (FT-10) with Hybrid	15,206 miles (5/19)*	\$28,000	
Equipment and Installation		\$6,000	
Subtotal		\$34,000	
Replace 2014 Caprice (FT-12) with car or Ford SUV	34,847 miles (5/19)	\$37,000	
Equipment and Installation		\$15,300	

Subtotal		\$52,300	
Total		\$138,600	
*The 2016 Chevrolet Equinox (FT-10) may not be replaced until 2023 depending on mileage and condition. This vehicle is a detective's vehicle. Historically, low mileage police administrative vehicles are rotated into the Planning, Zoning and Engineering fleet.			
<b>2023</b>			
<b>Police Vehicles and Equipment</b>			<b>\$138,600</b>
Replace 2018 Fusion (FT-9) with Hybrid	9,944 miles (5/19)	\$28,000	
Equipment and Installation		\$6,000	
Subtotal		\$34,000	
Replace 2018 Ford SUV (FT-3) with Hybrid SUV	21,406 miles (5/19)	\$37,000	
Equipment and Installation		\$15,300	
Subtotal		\$52,300	
Replace 2017 (FT-14) Ford SUV	28,933 miles (5/19)	\$37,000	
Equipment and Installation		\$15,300	
Subtotal		\$52,300	
Total		\$138,600	
<b>2024</b>			
<b>Police Vehicles and Equipment</b>			<b>\$159,000</b>
Replace 2019 Ford Pick-up (FT-1) with same – We will re-evaluate the replacement schedule for this vehicle (usage and mileage are uncertain)	81 miles (5/19)	\$37,000	
Equipment and Installation		\$16,000	
Subtotal		\$53,000	
Replace 2019 Ford Sedan (FT-4) with Hybrid SUV	2,267 miles (5/19)	\$37,000	
Equipment and Installation		\$16,000	
Subtotal		\$53,000	
Replace 2019 Ford Sedan (FT-6) with Hybrid SUV	2,022 miles (5/19)	\$37,000	
Equipment and Installation		\$16,000	
Subtotal		\$53,000	
Total		\$159,000	



## Police Equipment

FERGUSON TOWNSHIP						
2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
POLICE SOFTWARE & EQUIPMENT						
30.400.410.750						
Description	2020	2021	2022	2023	2024	Total
Annual RMS Maintenance Fee	included in IT					0
Axon Data Storage	12,773	12,773	12,773	15,000	15,000	68,319
Replace (4) patrol rifles w/ optics	4,180					4,180
Tasers (5)	11,300	11,300				22,600
Ballistic Shields Level III / IV	4,400	4,400				8,800
Medical Equipment / Supplies	11,443					11,443
Mobile Tablets - Replacement	4,000	4,000	4,000	4,000	6,000	22,000
Parking Management Solution		6,560	6,560	6,560		19,680
Forensic Computer Workstation	6,500					6,500
Department issued cell phones	10,558					10,558
Cellebrite	9,300	3,700	3,700	3,700	3,700	24,100
Replace Autolock Expandable Batons (22)		3,100				3,100
Drone Shared with Patton Twp. PD		5,000				5,000
Speed Alert RADAR Trailer	13,000					13,000
<b>Total</b>	<b>87,454</b>	<b>50,833</b>	<b>27,033</b>	<b>29,260</b>	<b>24,700</b>	<b>219,280</b>

2020		
<b>Police Software and Equipment</b>		<b>\$87,545</b>
<b>Annual Records Management Maintenance Fee</b> – The fee is used to maintain the regional record management system. The records system is shared by State College, Penn State, Patton Township and Ferguson Township. <i>This item is included in IT rather than police. It is included <a href="#">here for reference</a></i>	\$16,800	
<b>Patrol Rifles</b> – Each patrol vehicle is equipped with a patrol rifle. The current rifles are military surplus, Vietnam era, rifles. We are seeking to replace the remaining four rifles and optics.	\$4,180	
<b>Taser</b> – The department is seeking to replace old Tasers. We will replace five units per year for the next three years.	\$11,300	
<b>Axon</b> – As part of our five-year agreement with Axon, we have unlimited data storage for video footage.	\$12,773	
<b>Medical Equipment and Supply Replacement</b> – The shelf life of our current supplies are expired or expiring soon. Some of the items to be replaced include Automated External Defibrillator (AED) pads, hemostatic dressing/gauze, chest wound seal kit, etc.	\$11,443	
<b>Mobile Tablets</b> – The current in-car tablets will begin to be replaced with newer units. As the patrol vehicles are replaced, we will phase in new tablets. Two units will be replaced in 2020. The estimation includes tablets and docking stations.	\$4,000	
<b>Cellebrite</b> – Forensic software to analyze legally obtained cell phones and computers. Replacing existing technology (Oxygen)	\$9,300	
<b>Ballistic Shields (Level III/IV)</b> - The shields are designed to stop rifle rounds. Department intends to buy a total of four units, two this year and two in 2021.	\$4,400	

<b>Forensic Computer Workstation</b> – This is an advanced workstation to analyze properly seized computers and cell phones for evidence. The district attorney’s office is going to offset the cost of this equipment (\$3,250).	\$6,500	
<b>Department Issued Cellular Phones (Including package)</b> - Issue officers cell phones for work activities. \$39.99 per month for 22 officers.	\$10,558	
<b>Mobile Speed Alert RADAR Trailer</b> – The department is requesting a message sign with red and blue strobes to draw driver attention to their speed.	\$13,000	
<b>2021</b>		
<b>Police Software and Equipment</b>		<b>\$50,833</b>
<b>Annual Records Management Maintenance Fee</b> – The fee is used to maintain the regional record management system. The records system is shared by State College, Penn State, Patton Township and Ferguson Township. <i>This item is included in IT rather than police. It is included here for reference</i>	\$17,600	
<b>Taser</b> – The department is seeking to replace old Tasers. We will replace five units per year for the next three years.	\$11,300	
<b>Axon</b> – As part of our five-year agreement with Axon, we have unlimited data storage for video footage.	\$12,773	
<b>Unpiloted Aerial Vehicle</b> – The UAV would be used for tactical situations, crime scenes, and crash scene documentation. This equipment will be shared with the Patton Township Police Department. The 50/50 partnership will cover the cost of the vehicle (approximately \$10,000).	\$5,000	
<b>Mobile Tablets</b> – The current in-car tablets will begin to be replaced with newer units. As the patrol vehicles are replaced, we will phase in new tablets. Two units will be replaced in 2021. The estimation includes tablets and docking stations.	\$4,000	
<b>Replace Autolock Expandable Batons</b> – Replace 22 expandable batons. The current batons are over ten years old.	\$3,100	
<b>Cellebrite</b> – Annual membership renewal	\$3,700	
<b>Parking Management Solution (Cite Pro)</b> - Electronic handheld unit for issuing parking tickets and notices of code violations. The software manages parking permits, online payments, and data analytics. Three-year contract (\$6,560 per year)	\$6,560	
<b>Ballistic Shields (Level III/IV)</b> - The shields are designed to stop rifle rounds. Final two shields.	\$4,400	
<b>2022</b>		
<b>Police Software and Equipment</b>		<b>\$27,033</b>
<b>Annual Records Management Maintenance Fee</b> – The fee is used to maintain the regional record management system. The records system is shared by State College, Penn State, Patton Township and Ferguson Township. <i>This item is included in IT rather than police. It is included here for reference</i>	\$18,500	
<b>Axon</b> – As part of our five-year agreement with Axon, we have unlimited data storage for video footage.	\$12,773	
<b>Mobile Tablets</b> – The current in-car tablets will begin to be replaced with newer units. As the patrol vehicles are replaced, we will phase in new	\$4,000	

tablets. Two units will be replaced in 2022. The estimation includes tablets and docking stations.		
<b>Parking Management Solution (Cite Pro)</b> - Electronic handheld unit for issuing parking tickets and notices of code violations. The software manages parking permits, online payments, and data analytics. Three-year contract (\$6,560 per year)	\$6,560	
<b>Cellebrite</b> – Annual membership renewal	\$3,700	
<b>2023</b>		
<b>Police Software and Equipment</b>		<b>\$29,260</b>
<b>Annual Records Management Maintenance Fee</b> – The fee is used to maintain the regional record management system. The records system is shared by State College, Penn State, Patton Township and Ferguson Township. <i>This item is included in IT rather than police. It is included here for reference.</i>	\$19,400	
<b>Axon</b> – Our five-year agreement with Axon expires in 2022. We will explore different data storage options. The options may include continuing with Axon, purchase our Township owned server(s) or another method.	\$15,000	
<b>Parking Management Solution (Cite Pro)</b> - Electronic handheld unit for issuing parking tickets and notices of code violations. The software manages parking permits, online payments, and data analytics. Three-year contract (\$6,560 per year).	\$6,560	
<b>Mobile Tablets</b> – The current in-car tablets will begin to be replaced with newer units. As the patrol vehicles are replaced, we will phase in new tablets. Two units will be replaced in 2023. The estimation includes tablets and docking stations.	\$4,000	
<b>Cellebrite</b> – Annual membership renewal	\$3,700	
<b>2024</b>		
<b>Police Software and Equipment</b>		<b>\$24,700</b>
<b>Annual Records Management Maintenance Fee</b> – The fee is used to maintain the regional record management system. The records system is shared by State College, Penn State, Patton Township and Ferguson Township. <i>This item is included in IT rather than police. It is included here for reference</i>	\$20,370	
<b>Axon</b> – Our five-year agreement with Axon expires in 2022. We will explore different data storage options. The options may include continuing with Axon, purchase Township owned server(s) or another method.	\$15,000	
<b>Mobile Tablets</b> – The current in-car tablets will begin to be replaced with newer units. As the patrol vehicles are replaced, we will phase in new tablets. Three units will be replaced in 2024. The estimation includes tablets and docking stations.	\$6,000	
<b>Cellebrite</b> – Annual membership renewal	\$3,700	

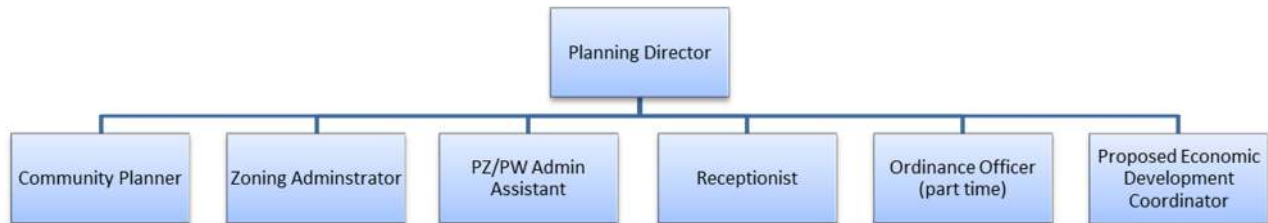
## PLANNING AND ZONING DEPARTMENT

The total proposed capital costs for the Planning and Zoning Department totals **\$1.0 Million 6.9%** of the **Capital Reserve Fund Requests** for the five years.

### PLANNING STAFFING

The Department of Planning & Zoning would like to suggest adding staff consistent with the 2017 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 advancing the Ordinance Enforcement Officer from part-time to full time in 2021. The department would also like to consider the employment of an Economic Development Director (Coordinator). We would request projecting the position out to 2023. 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 before hire.

### Organizational Chart



FERGUSON TOWNSHIP						
2020 – 2024 CIP STAFFING						
PLANNING STAFFING						
Direct Costs Estimate	2020	2021	2022	2023	2024	Total
Salary		18,720	20,966	93,482	104,700	237,869
Health		24,840	26,827	28,973	31,291	111,932
Dental		900	909	918	927	3,654
Vision		168	170	171	173	682
Life/ADD		111	112	113	115	452
Short Term Disability		123	124	125	127	499
Pension		1,872	1,891	1,910	1,929	7,601
Employer Taxes		1,432	1,604	7,151	8,010	18,197
Workers Comp		1,022	1,145	5,104	5,717	12,988
<b>Total</b>	<b>0</b>	<b>49,188</b>	<b>53,748</b>	<b>137,949</b>	<b>152,988</b>	<b>393,874</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.

The planning department has recently worked on several large projects including the Toll Brothers Cottages, Pine Hall development and the Harner Farms subdivision including commercial and residential.

Reviewing plans for a water treatment plant

Updated the subdivision and land development ordinance (SALDO).

Updated the sign ordinance.

Adopted the Source Water Protection Overlay

## 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.

## Mobility Study Implementation (2020 - 2024)

### 1) Financial

- a. Make realistic estimates of program costs (Staff).

## Permitting Software (2022) Regional program

### 1) Best Management Practices

- a. Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board)

## Market Study Land use and Housing Needs

### 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

## Economic Development Coordinator (2023)

### 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 for assisting and supporting 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)

## Planning & Zoning Department Requests

2020 - 2023	
<b>Mobility Study Implementation</b>	<b>\$250,000/yr.</b>
Ferguson Township Public Works Department is currently carrying out a Transportation Mobility Study that will identify recommended mobility improvement projects and provide concept illustrations and budgetary cost estimates. Improvement projects include proposed bike facilities that have been identified in both the 2015 Centre Region Bike Plan and the 2017 Ferguson Township Official Map. Capital Improvement funds can be utilized as a match for various state and federal transportation programs such as the Transportation Alternatives Set-Aside Program, DCNR Keystone Funds, PennDOT Multimodal and a percentage match to complete priority improvements that are identified through the completed Mobility Study.	

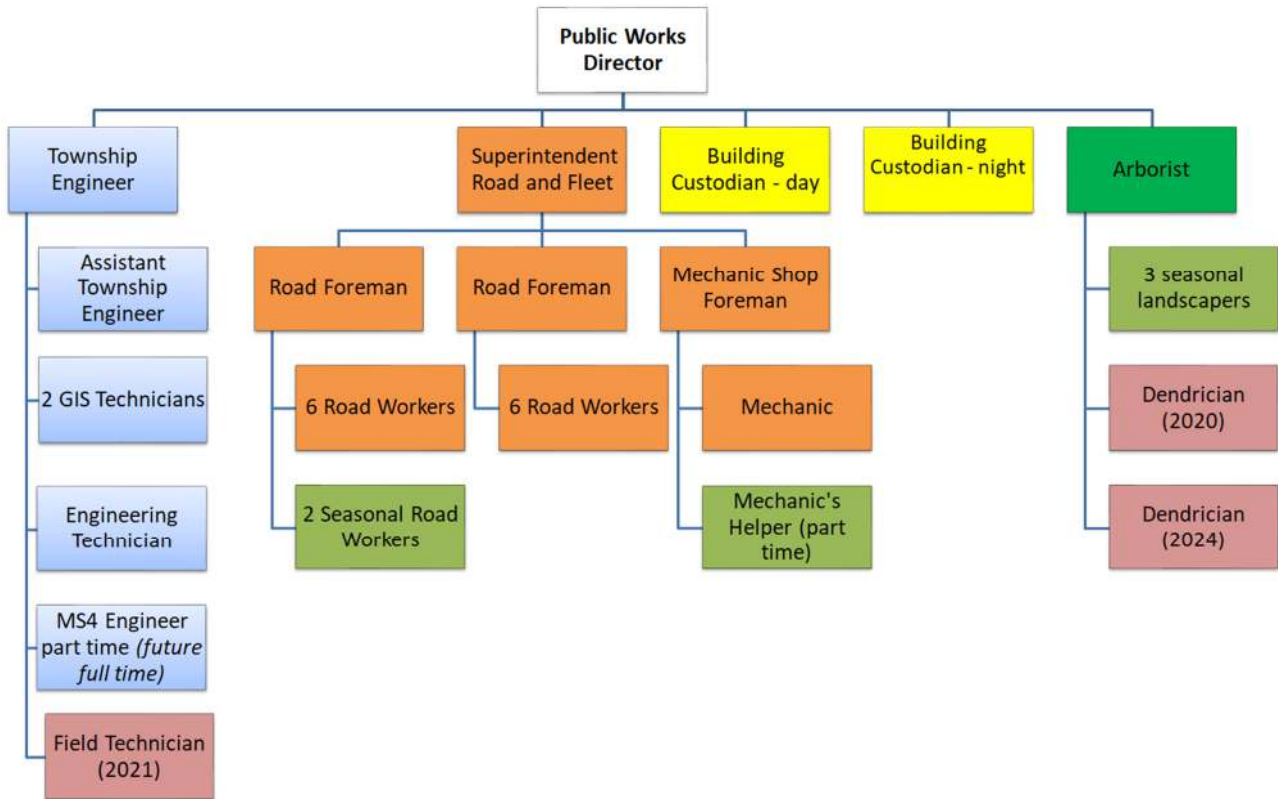
Not included in the CIP is a land use and housing study to plan for future development and types of housing needed. It is estimated to cost approximately \$50,000 if implemented.



# PUBLIC WORKS DEPARTMENTS

## PUBLIC WORKS STAFFING

The Public Works Department organizational chart is depicted below. The organizational chart reflects current and proposed staffing.





**FERGUSON TOWNSHIP**  
**2020 – 2024 CIP STAFFING**  
**PUBLIC WORKS**

Direct Costs Estimate	2020	2021	2022	2023	2024	Total
Salary	55,000	56,650	103,350	106,450	164,643	486,093
Health	24,840	25,585	51,193	52,729	79,150	233,497
Dental	900	909	1,818	1,836	2,755	8,218
Vision	168	170	339	343	514	1,534
Life/ADD	111	112	225	227	340	1,016
Short Term Disability	123	0	123	0	123	369
Pension	5,500	5,555	5,611	5,667	5,723	28,056
Employer Taxes	4,208	4,334	7,906	8,143	12,595	37,186
Workers Comp	4,070	4,192	7,648	7,877	12,184	35,971
<b>Total</b>	<b>94,920</b>	<b>97,507</b>	<b>178,212</b>	<b>183,272</b>	<b>278,028</b>	<b>831,939</b>

The Public Works Department requests consideration for the following staff positions in the next five years:

2020 - A dendritian is requested to help maintain the assets of our urban forest. The dendritian will assist the arborist with tree pruning, tree care, tree injections, removals, stump grinding, and inventory and assessment.

2022 - A field technician is requested to assist the Department with locating underground facilities, managing the Pa One Call tickets on behalf of the Township, inspect pave-cuts and work in the right of way, and inspect, maintain and assist with troubleshooting traffic signal repairs and issues.

2024 – A second dendritian may be requested at this time to make the tree crew more self-sufficient and productive as the urban forest continues to grow. Some contracted services may be performed in house.

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 stormwater infrastructure repairs and maintenance.

## BUILDINGS AND GROUNDS SECTION

The total proposed capital costs for the Buildings & Grounds Section totals **\$8.5 Million or 58.9%** 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 2019 the control system for the HVAC system in the police department, lobby, and engineering/planning common area broke and was no longer supported necessitating the purchase of a new control system for approximately \$20,000.

In 2018, the architectural and engineering design of a new LEED Gold Public Works building began. Some of these professional service expenses are expected to carry over to 2020 during the construction phase.

In 2020, the CIP includes the construction of this new building, expected to be approximately 13,753 square feet including truck lifts, truck mechanic bays, storage, offices, break room and showers, bathrooms, truck wash facility, and a fueling station. The budget includes \$4.5 million for a new 13,753 SF building constructed of steel frames on concrete footers, metal trusses, concrete slab on grade, rubber on the insulated 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. In recent years, the Township has hired additional road workers and an arborist to serve the needs of the growing Township. The acquisition of one person leaf collectors, brush grappeler 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 narrowly slotted floor drains. The new building will be better suited for vehicle washing, which is proven to increase the life expectancy of snow fighting equipment used to apply road salt. The new building will 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 as the goal), and structural accommodations will be made to allow for the future installation of roof-top solar arrays. The solar system may be installed through a power purchase agreement to take advantage of tax credits and not be made as a capital purchase. The new building site plan 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.

The below map of the Township property at 3147 Research Drive shows existing buildings and the proposed location for the new public works facility.

The Public Works Department requests the following buildings and grounds items for this planning period.

FERGUSON TOWNSHIP					
2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS					
BUILDINGS & GROUNDS					
30.400.409.750					
Description	Year	Expense	Grants	Loans	Cash
Fitness Equipment	2020	2,000			2,000
New Fire Station Land	2020	100,000			100,000
Public Works Maintenance Facility	2020	4,500,000		4,500,000	0
Furniture & Appliances for PW maintenance Facility	2020	55,800			55,800
Renovate Administrative Space	2020	400,000		400,000	0
Pallet Racks for Building #4	2020	2,800			2,800
Fitness Equipment	2021	2,000			2,000
Fitness Equipment	2022	2,000			2,000
Fitness Equipment	2023	2,000			2,000
New Fire Station Design & Engineering	2023	420,000		420,000	0
Fitness Equipment	2024	2,000			2,000
New Fire Station Construction	2024	2,800,000		2,800,000	0
<b>Total</b>		<b>8,288,600</b>	<b>0</b>	<b>8,120,000</b>	<b>168,600</b>
<b>EXPENDITURES</b>					
Subtotals by Year	2020	5,060,600	0	4,900,000	160,600
	2021	2,000	0	0	2,000
	2022	2,000	0	0	2,000
	2023	422,000	0	420,000	2,000
	2024	2,802,000	0	2,800,000	2,000
<b>Total</b>		<b>8,288,600</b>	<b>0</b>	<b>8,120,000</b>	<b>168,600</b>



**Township of Ferguson**  
Municipal Building Parcel And Structures



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					
2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS					
BUILDING EQUIPMENT SINKING FUND					
30.400.409.760					
Description	Age	Year	Additions	Deductions	Balance
Beginning Balance 12/31/2018					268,100
Annual Sinking Fund Contribution		2020	44,800		312,900
Replace 2 steel entry doors		2020		2,200	310,700
Annual Sinking Fund Contribution		2021	47,000		357,700
Paint exterior stucco on admin building		2021		17,400	340,300
Replace 2 steel entry doors		2021		2,300	338,000
Replace 2 ton HVAC in computer room		2021		11,600	326,400
Annual Sinking Fund Contribution		2022	49,350		375,750
Replace 2 steel entry doors		2022		2,400	373,350
Replace building roofs		2022		36,500	336,850
Replace building roofs (1997)	25	2022		36,500	300,350
Replace Building Video Security System	15	2022		24,300	276,050
Replace carpet tiles	15	2022		46,200	229,850
Replace Halon system	25	2022		15,000	214,850
Replace simplex fire panel	15	2022		12,200	202,650
Replace small water heater		2022		2,400	200,250
Annual Sinking Fund Contribution		2023	51,850		252,100
Replace 2 steel entry doors		2023		2,550	249,550
Replace door security system		2023		19,150	230,400
Annual Sinking Fund Contribution		2024	54,400		284,800
		2024			284,800
					284,800
<b>Total</b>			<b>247,400</b>	<b>230,700</b>	
Subtotals by Year			<b>EXPENDITURES</b>		
			2020	2,200	
			2021	31,300	
			2022	175,500	
			2023	21,700	
			2024	0	

## 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 **\$18.4 Million or 56.6%** 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.

### 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. A specific plan was developed, showing how specific projects will reduce pollutant loads to the Chesapeake Bay. The plan shows pollutant reduction to impaired waterways (Slab Cabin Run and Spruce Creek). The Pollutant Reduction Plan was prepared in 2017/2018 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.

### Stormwater Fee Study

In 2018, the Township completed a stormwater fee feasibility study (SFFS). In 2019, the Township plans to complete phase 2 of the study to include a cost of service analysis, finalize rate structures, public education, and ordinance preparation. 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 stormwater fee study 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.

### Storm Pipe Improvements

Before a roadway being overlaid with new asphalt, the condition of the inlets and storm pipe is assessed either visually or by a 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, the 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. The structural lining of an old corrugated 18-inch diameter pipe could cost \$100/linear foot. The cost of replacing the storm pipe system can exceed the cost to repair the asphalt pavement.

### Park Hills Drainageway

The Board of Supervisors discussed the Park Hills drainage way and what options are available to improve this area. One consideration is a ten-year loan to finance the work. Another option was to add an assessment of some sort to provide funding. The township will pursue grant funding for this project as well.

FERGUSON TOWNSHIP								
2020 – 2024 CIP CAPITAL PROJECTS DETAIL-CASH BASIS								
PUBLIC WORKS ROAD PROJECTS								
FUND	CAT	DESCRIPTION	2020	2021	2022	2023	2024	TOTAL
R=road, D=stormwater, B=bicycle, O=other								
CR	D	Cheasapeake Bay Pollutant Reduction Plan (MS4)	105,000	110,000	116,000	122,000	128,000	581,000
CR	D	Park Hills Drainageway			1,500,000			1,500,000
CR	D	Paving runoff sections of various parks						0
LF	R	ADA Curb Ramp Replacements	90,000	95,000	100,000	105,000	110,000	500,000
LF	R	Gatesburg Road (West) microsurface		183,000				183,000
LF	R	Microsurfacing	247,000	259,000	272,000	286,000	300,000	1,364,000
LF	O	Pavement Markings	80,000	84,000	88,000	92,000	97,000	441,000
LF	R	Plainfield Drive Microsurfacing			78,000			78,000
LF	R	Road Materials	68,000	72,000	75,000	79,000	83,000	377,000
LF	O	Road Salt	121,000	127,000	133,000	140,000	147,000	668,000
LF	R	Whitehall Road Microsurfacing			94,000	293,000		387,000
TIF	R	ADA Handicap Ramps	74,000	15,000	65,000	60,000	130,000	344,000
TIF	R	ARLE Traffic Signal Detection Upgrades (grant)	50,000					50,000
TIF	R	ARLE Traffic Signal Performance Metrics (grant)	598,900					598,900
TIF	R	Ashburton Court					20,000	20,000
TIF	R	Bergman Court					96,000	96,000
TIF	R	Bikepaths, parking lots, tennis courts, sealcoating, line striping	32,000	33,000	35,000	36,000	38,000	174,000
TIF	R	Blue Course & Martin Street Signal Detection Upgrades	135,000					135,000
TIF	R	Blue Course Drive	134,000			43,000	1,407,000	1,584,000
TIF	R	Brushwood Drive					75,000	75,000
TIF	R	Clinton Ave			68,000			68,000
TIF	R	Diebler Road	154,000					154,000
TIF	R	Dry Hollow Road	177,000					177,000
TIF	R	Ernest Lane					142,000	142,000
TIF	R	Fairfield Circle		70,000				70,000
TIF	R	Ferguson Township wide Traffic Study			232,000			232,000
TIF	R	Gatesburg Road (West)		99,000				99,000
TIF	R	Green Light Go radar detection at traffic signals	100,000					100,000
TIF	R	Harold Drive		35,000				35,000
TIF	R	Harris Street			120,000			120,000
TIF	R	Linn Street			191,000			191,000
TIF	R	Manor Court			28,000			28,000
TIF	R	Multimodal project					191,000	191,000
TIF	R	Muncy Road		99,000				99,000
TIF	R	Nixon Road					363,000	363,000
TIF	R	North Allen Street			217,000			217,000
TIF	R	North Hills Place			83,000			83,000
TIF	R	Oak Glenn Road			37,000			37,000
TIF	R	Old Gatesburg Road					104,000	104,000
TIF	R	Pamela Circle		55,000				55,000
TIF	R	Park Crest Lane				82,000		82,000
TIF	R	Pine Grove Mills LED light conversion	101,000					101,000
TIF	R	Pine Grove Mills Mobility Study	50,000					50,000
TIF	R	Plainfield Drive			42,000			42,000
TIF	D	Reline CMP Chestnut Ridge	346,000					346,000
TIF	D	Reline/Line CMP pipes various places	208,000	147,000	26,000	222,000	375,000	978,000
TIF	D	Repair Stormwater inlets & replace tops	34,000	20,000	72,000	83,000	28,000	237,000
TIF	R	Replace concrete curbs	93,000	158,000		29,000		280,000
TIF	R	Research Drive					155,000	155,000
TIF	R	Rosemont Drive					101,000	101,000
TIF	R	Rosewood Circle			36,000			36,000
TIF	R	Sandra Circle		26,000				26,000
TIF	R	Saratoga Drive	102,000					102,000
TIF	R	Science Park & Sandy Drive traffic signal	105,000	551,000				656,000
TIF	R	Sheffield Court				15,000		15,000
TIF	R	Sleepy Hollow Drive		247,600				247,600
TIF	R	Stafford Circle				30,000		30,000
TIF	R	SR45 & SR26 Traffic Signal	35,000	90,000	480,000	10,000		615,000
TIF	R	Stonebridge Drive				228,000		228,000
TIF	D	Video Assess, Clean & reline CMP pipe in Brackenridge	15,000	313,000				328,000
TIF	D	Video Assess, Clean & reline CMP pipe in Good Hope Farms				21,000	447,000	468,000
TIF	D	Video Assess, Clean & reline CMP pipe in Pine Hall			14,000	304,000		318,000
TIF	D	Video Assess, Clean & reline CMP pipe in Stonebridge		25,000	527,000			552,000
TIF	R	Westwind Drive				11,000		11,000
TIF	R	Whitehall Road	515,000		52,000			567,000
TIF	R	Williamsburg Drive				81,000		81,000
								0
<b>Total</b>			<b>3,769,900</b>	<b>2,913,600</b>	<b>4,781,000</b>	<b>2,372,000</b>	<b>4,537,000</b>	<b>18,373,500</b>
<b>EXPENDITURES BY FUND</b>								
CR	D		105,000	110,000	1,616,000	122,000	128,000	2,081,000
CR	R		0	0	0	0	0	0
TIF	B		0	0	0	0	0	0
TIF	D		603,000	505,000	639,000	630,000	850,000	3,227,000
TIF	R		2,455,900	1,478,600	1,686,000	625,000	2,822,000	9,067,500
LF	R		405,000	609,000	619,000	763,000	493,000	2,889,000
LF	O		201,000	211,000	221,000	232,000	244,000	1,109,000
								0
<b>Total</b>			<b>3,769,900</b>	<b>2,913,600</b>	<b>4,781,000</b>	<b>2,372,000</b>	<b>4,537,000</b>	<b>18,373,500</b>

## **Road Improvements by Contract:**

Each year a portion of the 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 2019, the Public Works Department utilized Paver software to assess road conditions.

Microsurfacing is a cold-mix paving system; it is not 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 internally 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 Depending on the severity of pavement distress or underlying base course failure; projects may include cold in-place recycling, select base repair, milling or a combination of these techniques. In most cases, the existing asphalt surface will be overlaid. Budget pricing is based on historical cost data for the township and converted to linear foot estimates (before bidding, a detailed engineering estimate is prepared for each project). For example, cold in-place recycling or reclamation with an asphalt overlay of a 26 foot wide residential street in 2018 is estimated to cost \$75/linear foot. Favorable prices for contract paving were seen in 2019 and prices did not escalate much over 2018 prices. Other activities such as sign installation, mailbox replacement or resetting, topsoil or shoulder back-up, and seed and soil supplements may result in additional costs. Depending on the quantity, the cost of concrete curbing is estimated at \$25 per linear foot in 2018. 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. A construction inflation index escalates costs in future years.

## **Americans with Disability Act (ADA) Handicap Accessibility Sidewalk Intersection Ramp Improvements**

Per federal and state regulations, sidewalk intersection ramps are upgraded to current ADA standards. These upgrades are required whenever a road is paved or microsurfaced.

For roads to be paved, the concrete work is included in the CIP as a line item. The cost varies for each ramp depending on the existing grades and number of sidewalk blocks that need to be removed to reconstruct the ramp to the proper grades. \$3,500 is budgeted for each ramp that needs to be replaced. Truncated domes are required at these crossings. The Township Engineer may determine that it is technically infeasible to upgrade some ramps.

## **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 the 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 was awarded \$176,084 to upgrade the traffic signal at the intersection of West College Avenue and Corl Street in 2018. 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 was awarded \$80,000 in 2018 to upgrade several traffic signals to digital radar vehicle detection replacing ground loops or video detection making the signal operations more reliable. Staff will continue to apply for these grants.

The preparation of the Road Improvement section of the CIP is consistent with goal 1a Financial Stability - Make realistic estimates of program costs of the Strategic Plan

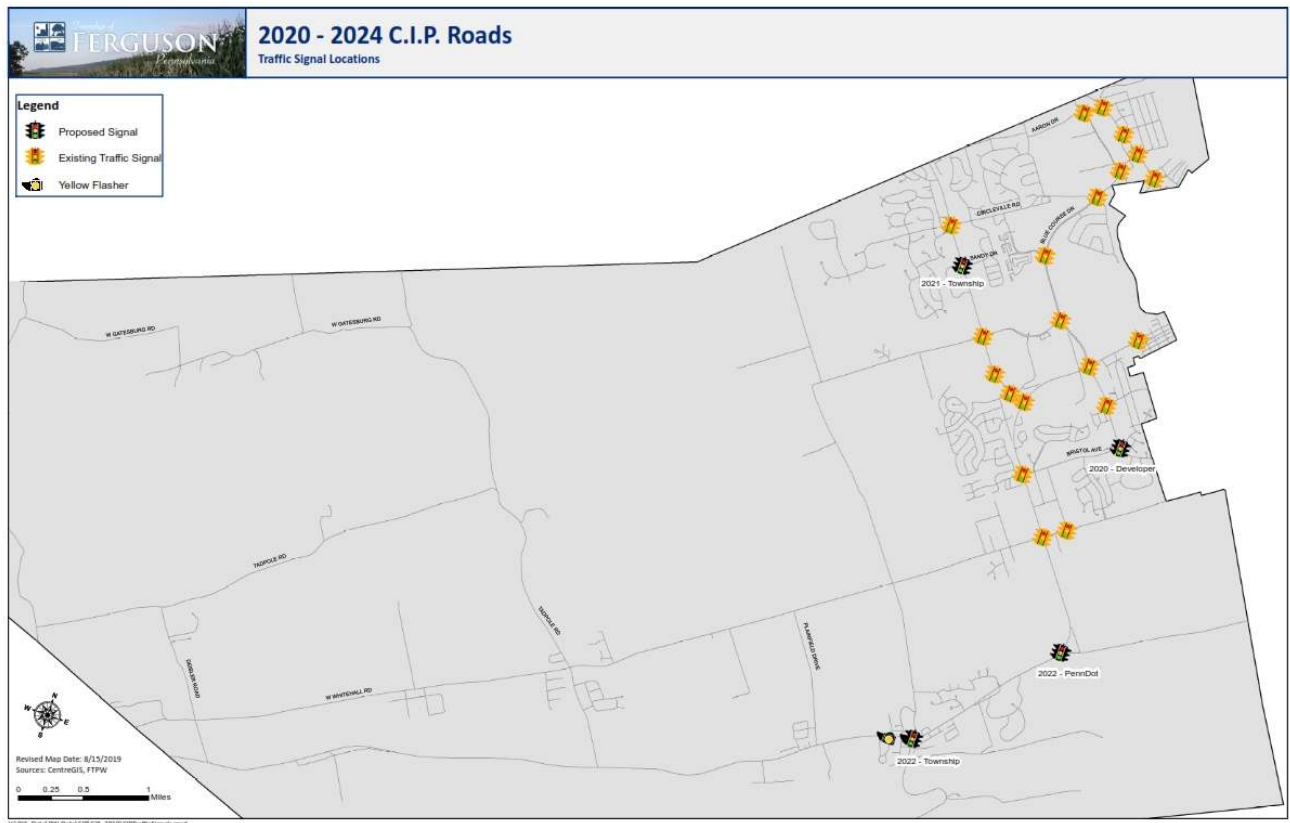
**ROADS 2020-2024**



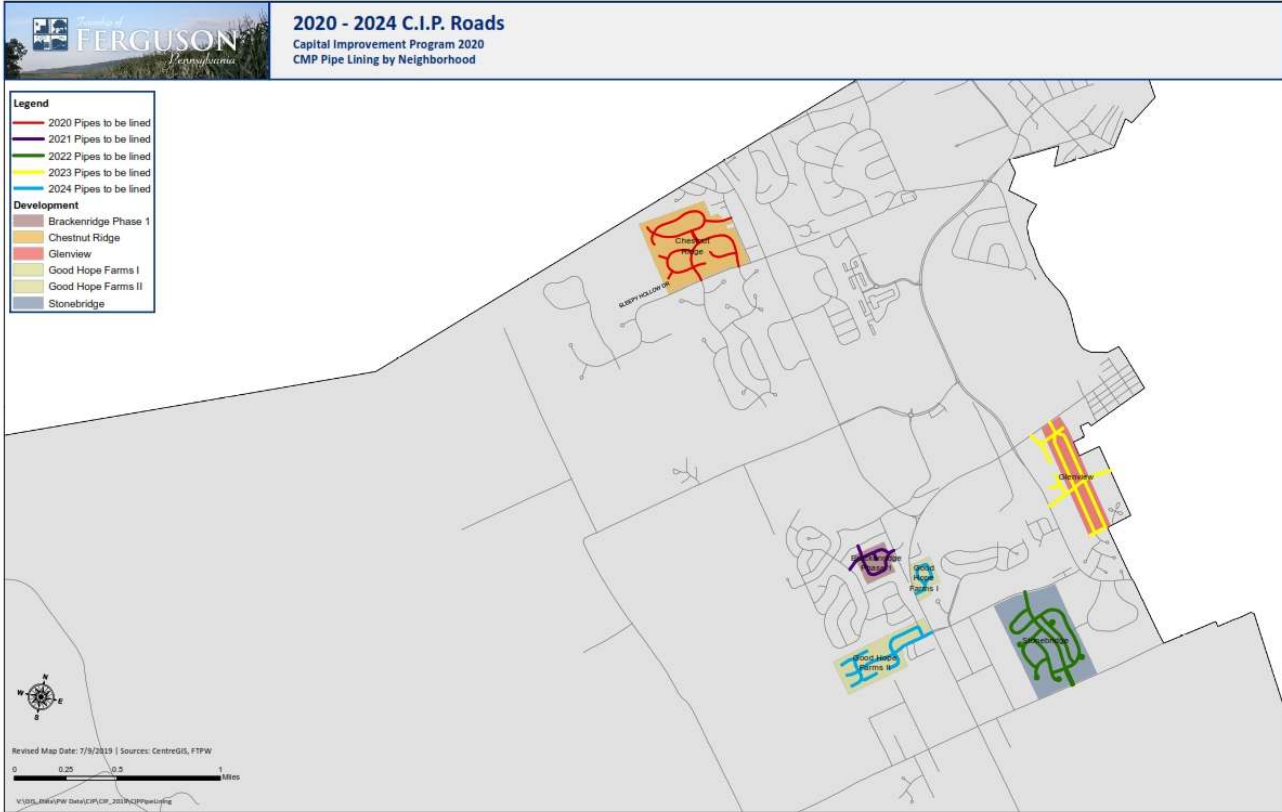
# MICROSURFACING 2020-2024



# TRAFFIC SIGNALS 2020-2024



# PIPE LINING 2020-2024



## PUBLIC WORKS EQUIPMENT

The following charts depict the capital equipment requested by the Public Works Department during the term of the capital plan. Public Works equipment requests total **\$1.8 Million or 12.6%** of the **Capital Reserve Fund Requests**.

Each year a condition report is generated by the mechanic and road superintendent to assist with the preparation of the equipment CIP. Based on the condition report and useful historical life of similar equipment, the CIP is prepared. The equipment fleet comprised of vehicles over \$25,000 has an estimated 2018 value of \$2,012,000. The annual straight-line cost using the useful life of each piece of equipment is estimated at \$329,783 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 Equipment/Vehicles or Replacement Equipment/Vehicles under \$25,000

FERGUSON TOWNSHIP						
2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
NEW EQUIPMENT PUBLIC WORKS						
30.400.430.750						
Description	2020	2021	2022	2023	2024	Total
44" Wide flail mower for roadside mowing	21,400					21,400
Ground pressure mats (4X8)(12)	3,600					3,600
Heat lance for crack sealing	3,100					3,100
Convert overhead Luminaire to LEDs	2,000	4,200	4,400	4,600	4,800	20,000
Replace underground utility locator (Metrotech)	4,700					4,700
Small Paver to fit HTC conveyor for road widening			6,400			6,400
Stump grinder			8,300			8,300
Traffic signal LED replacements	4,400	4,600	4,900	5,100	5,400	24,400
Vehicle scan tool for cars and light trucks	3,100					3,100
Tree Canopy Survey (Lance)	35,000					35,000
<b>Total</b>	<b>77,300</b>	<b>8,800</b>	<b>24,000</b>	<b>9,700</b>	<b>10,200</b>	<b>130,000</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					
2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS					
PUBLIC WORKS EQUIPMENT SINKING FUND					
30.400.430.760					
Description	Age	Year	Additions	Deductions	Balance
Beginning Balance 1/1/2020					933,300
Annual Sinking Fund Contribution		2020	0		933,300
Replace 1997 Bomag roller	23	2020		52,900	880,400
Replace 2004 bucket truck (65 ft)	16	2020		204,000	676,400
Replace 2007 Caterpillar skid steer loader	13	2020		100,800	575,600
Replace 2011 F550 plow truck	9	2020		121,700	453,900
Annual Sinking Fund Contribution		2021	289,400		743,300
Replace 2006 International single axle	15	2021		225,700	517,600
Replace 2010 Chevy Silverado used to plow bike paths	11	2021		92,600	425,000
Annual Sinking Fund Contribution		2022	303,900		728,900
Replace 2008 single axle plow truck	14	2022		237,000	491,900
Annual Sinking Fund Contribution		2023	303,900		795,800
Annual Sinking Fund Contribution		2024	335,000		1,130,800
Replace 2010 single axle plow truck	14	2024		207,700	923,100
Replace 2008 ODB leaf collector	16	2024		261,300	661,800
Replace 2001 Catapiller Backhoe	23	2024		174,200	487,600
Replace 1997 Towmaster trailer	27	2024		16,100	471,500
<b>Total</b>			<b>1,232,200</b>	<b>1,694,000</b>	
Subtotals by Year			<b>EXPENDITURES</b>		
			2020	479,400	
			2021	318,300	
			2022	237,000	
			2023	0	
			2024	659,300	
			<b>Total</b>	<b>1,694,000</b>	

*The preparation of the Equipment Replacement section of the CIP is consistent with goal 1a Financial Stability - Make realistic estimates of program costs of the Strategic Plan*

## Urban Forestry

2020	
Tree Canopy Survey – Professional Consultant Services	\$35,000

<p>To assist with managing and understanding changes in the Township's urban forest, the Ferguson Township Tree Commission is interested in performing a canopy survey. Funding is requested to assist with preparing the ordinance.</p>	
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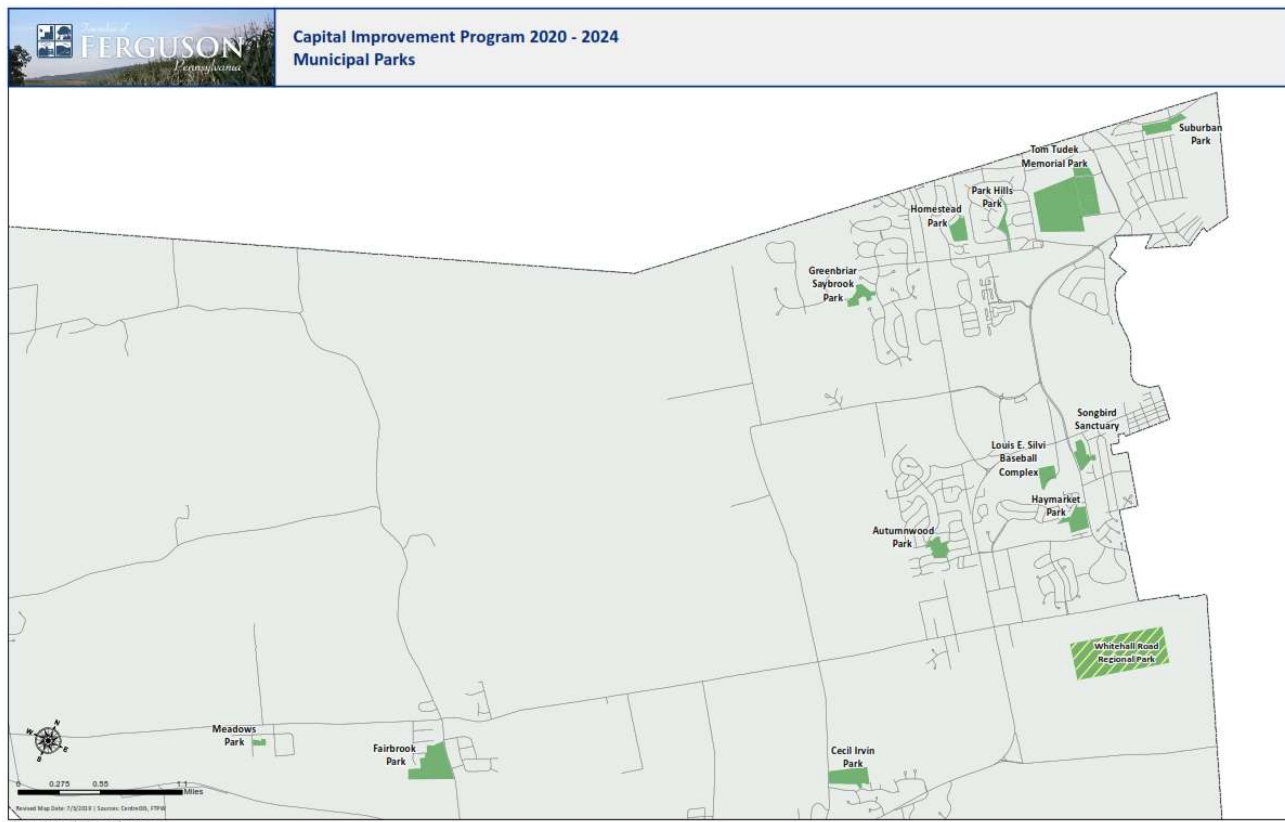
## PARKS AND RECREATION

The proposed five-year Capital Improvement Program Budget for Parks and Recreation (not including CRCOG) totals **\$1.8 Million or 12.6%** 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 regional parks. The township's portion of the repayment is now incorporated into the township's annual operating costs.

The 2020-2024 CIP includes Suburban park phase A improvements, Cecil Irvin park improvements, Tudek Park Phase IIIA and restroom facilities at Haymarket Park

The CIP also includes two park master plans updates. Fairbrook and Greenbriar/Saybrook Parks.





**Suburban Park Master Plan**  
 Ferguson Township, Centre County, Pennsylvania  
 May 2019

Prepared For: **FERGUSON** Township  
 Prepared By: **ysm**  
 ysm  
 Landscape Architecture  
 1000 North 10th Street  
 Harrisburg, PA 17102  
 717.634.1234  
 info@ysm.com  
 www.ysm.com



**DRAFT PLAN**  
**WESTFIELD/HILLSIDE FARM ESTATES PARK**  
**MASTER SITE DEVELOPMENT PLAN**  
 FERGUSON TOWNSHIP  
 CENTRE COUNTY, PENNSYLVANIA

**HRG**  
 474 Wilderness Drive, Suite 100  
 State College, PA 16801  
 814.235.2117  
 2014-2015  
 info@hrg.com  
 www.hrg.com





### 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							
2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS							
PARKS & RECREATION							
30.400.452.750							
Description	Loan/Grant Amount	2020	2021	2022	2023	2023	TOTAL
Cecil Irvin Park Phase II	320,000			320,000			320,000
Compost Toilet in Parks				25,000			25,000
Drinking Fountain Replacements		10,000		10,000			20,000
Fairbrook Park Master Plan Update			25,000				25,000
Fairbrook Park Native Landscape Areas				6,000			6,000
Greenbriar/Saybrook Master plan						25,000	25,000
Haymarket Restroom Facilities						235,000	235,000
Homestead Park Play Equipment			100,000				100,000
Pave wash out areas for various pathways		20,000					20,000
Playground Safety & Updates		37,500		37,000	37,000	37,000	148,500
Solar Array @ Whitehall Regional Park			45,000				45,000
Songbird Sanctuary Passive Recreation		75,000					75,000
Suburban Park FEMA/CLOMR/LOMR & PADEP Permits		70,000					70,000
Suburban Park Phase A	325,000		325,200				325,200
Tudek Farmhouse Roof Replacement (\$25,000)							-
Tudek Park Phase IIIA	177,500				355,000		355,000
Tudek Park Native Landscape plantings		5,000					5,000
<b>Total</b>	<b>822,500</b>	<b>217,500</b>	<b>495,200</b>	<b>398,000</b>	<b>392,000</b>	<b>297,000</b>	<b>1,799,700</b>

2020	
<b>Playground Safety &amp; Update Program</b>	<b>\$37,500</b>
This item is to provide for equipment upgrades and replacements to meet playground safety standards.	
<b>Drinking Fountain Replacements</b>	<b>\$10,000</b>
At the recommendation of the Centre Region Parks and Recreation Department, the Township began upgrading drinking fountains in parks in 2016. This item includes the equipment and installation of one drinking fountain. If Public Works staff is available to install the fountain, two fountains can be replaced with this appropriation	
<b>Songbird Sanctuary – Passive Recreation</b>	<b>\$75,000</b>
The Township acquired 9 acres of the property identified as Natural Area Conservation on the 2008 Ferguson Township Official Map. In 2019, Staff, along with the Ferguson Township Parks and Recreation Committee, completed a Master Plan for the park in-house. The Master Plan recommends passive recreational amenities such as walking and dirt bike trails, educational kiosk, nesting boxes, educational signage and benches for an enjoyable wooded area to recreate in an otherwise urbanized environment	
<b>Tudek Farmhouse Roof Replacement</b>	<b>\$25,000</b>
The farmhouse needs a new roof. It is anticipated that the Tudek Trust Fund will fund this project.	
<b>Tudek Park Natural Landscape Areas</b>	<b>\$5,000</b>
The Board of Supervisors approved designated native landscape areas at Tudek Park. This appropriation will support the removal of the existing brush, purchasing seed mix, and signage.	
<b>Suburban Park FEMA CLOMR/LOMR and PADEP Permit</b>	<b>\$70,000</b>

<p>The Suburban Park Master Plan Update was approved by the BOS May 2018. Staff is recommending the Township perform a hydraulics and hydrology analysis to design the floodway channel through Suburban Park to fulfill the requirements before constructing the Master Plan and future design of Suburban Park.</p>	
<b>Pave Washout Areas</b>	<b>\$40,000</b>
<p>Staff recommends that funds be appropriated to pave four sections of the Tudek Park path.</p>	
<b>2021</b>	
<b>Homestead Park Play Equipment</b>	<b>\$100,000</b>
<p>The Parks and Recreation Department is recommending updating and adding age-appropriate play equipment and installation by a certified installer.</p>	
<b>Fairbrook Park Master Plan Update</b>	<b>\$25,000</b>
<p>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. The revised master plan is anticipated to be updated in 2022 to identify specific park improvements and a probable construction cost opinion to serve as a more accurate planning tool.</p>	
<b>Solar Array at Whitehall Road Regional Park Fund 31</b>	<b>\$45,000</b>
<p>In October 2018, the Board authorized the appropriation of \$45,000 toward the acquisition and installation of solar photovoltaics on the rooftop of the pavilion to be constructed at Whitehall Road Regional Park. The Board directed that funding for this commitment be drawn from the Regional Capital Recreation Projects Fund.</p>	
<b>Suburban Park Phase 1A</b>	<b>\$325,200</b>
<p>The Suburban Park Master Plan Update was approved by the BOS May 2019. Staff recommends the Township initiate park improvements by budgeting for Phase A1 to allow for the drainage improvements which will create a free-flowing drainage channel through the park. Also, part of this phase will include stormwater BMP's associated with the channel and the bridge/boardwalk crossings.</p>	
<b>2022</b>	
<b>Drinking Fountain Replacements</b>	<b>\$10,000</b>
<p>At the recommendation of the Centre Region Parks and Recreation Department, the Township began upgrading drinking fountains in parks in 2016. This item includes the equipment and installation of one drinking fountain. If Public Works staff is available to install the fountain, two fountains can be replaced with this appropriation.</p>	
<b>Fairbrook Park Natural Landscape Areas</b>	<b>\$6,000</b>
<p>The Board of Supervisors approved a Grow Zone and two designated native landscape areas at Fairbrook Park. This appropriation will support the removal of the existing brush, purchasing seed mix, and signage.</p>	
<b>Compost Toilet Installation in Township Park</b>	<b>\$25,000</b>

<p>In December 2018, the Board referred a request to the Parks and Recreation Committee to review and recommend a location for the installation of a compost toilet in a Township park. The staff has obtained specifications on a Clivus Multrum Model M54 Compost Toilet and has budgeted an appropriation adequate for one installation at a location to be determined</p>	
<b>Cecil Irvin Park Phase II</b>	<b>\$320,000</b>
<p>The Township plans to submit a grant application to the Department of Conservation and Natural Resources' Community Conservation Partnerships Program in 2020 to continue the development of Cecil Irvin Park. Planned improvements include a pervious pavement parking area off of Nixon Road, a pavilion, and a connecting shared use path to the existing developed area of the park. The amount budgeted reflects the total cost of the project, but a 50% grant match will be requested</p>	
<b>Playground Safety &amp; Update Program</b>	<b>\$37,000</b>
<p>This item provides funding for equipment upgrades and replacements to meet playground safety standards.</p>	
<b>2023</b>	
<b>Tom Tudek Memorial Park Phase IIIA</b>	<b>\$355,000</b>
<p>Completion of Tudek Park Phase 3a includes the construction of two basketball courts, completion of remaining sidewalk connections, paving the remainder of the parking lot, and associated landscaping and stormwater improvements. Phase IIIA is located on land owned by the Tom Tudek Memorial Trust and is adjacent to the park entrance on Herman Drive.</p>	
<b>Playground Safety &amp; Update Program</b>	<b>\$37,000</b>
<p>This item provides funding for equipment upgrades and replacements to meet playground safety standards.</p>	
<b>2024</b>	
<b>Saybrook/Greenbriar Master Plan</b>	<b>\$25,000</b>
<p>Saybrook/Greenbriar Park is an 8.39-acre public facility that offers a basketball court, play areas, pavilion, walking path, and parking facilities. The Township Playground Inspector recommends that total replacement of playground equipment will soon be needed. The park offers the 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.</p>	
<b>Playground Safety &amp; Update Program</b>	<b>\$37,000</b>
<p>This item provides funding for equipment upgrades and replacements to meet playground safety standards.</p>	
<b>Haymarket Park Restroom Facilities</b>	<b>\$235,000</b>
<p>The master plan for Haymarket Park includes the 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.</p>	

*FUND 31*  
*REGIONAL CAPITAL RECREATION*  
*PROJECTS FUND*

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**31 REGIONAL CAPITAL RECREATION PROJECTS FUND****REVENUES****341 INTEREST REVENUE**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.000 Interest Revenue</b>	<b>\$21,591</b>	<b>\$20,000</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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

**387 PRIVATE CONTRIBUTIONS**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>387.000 Developer Contributions</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>

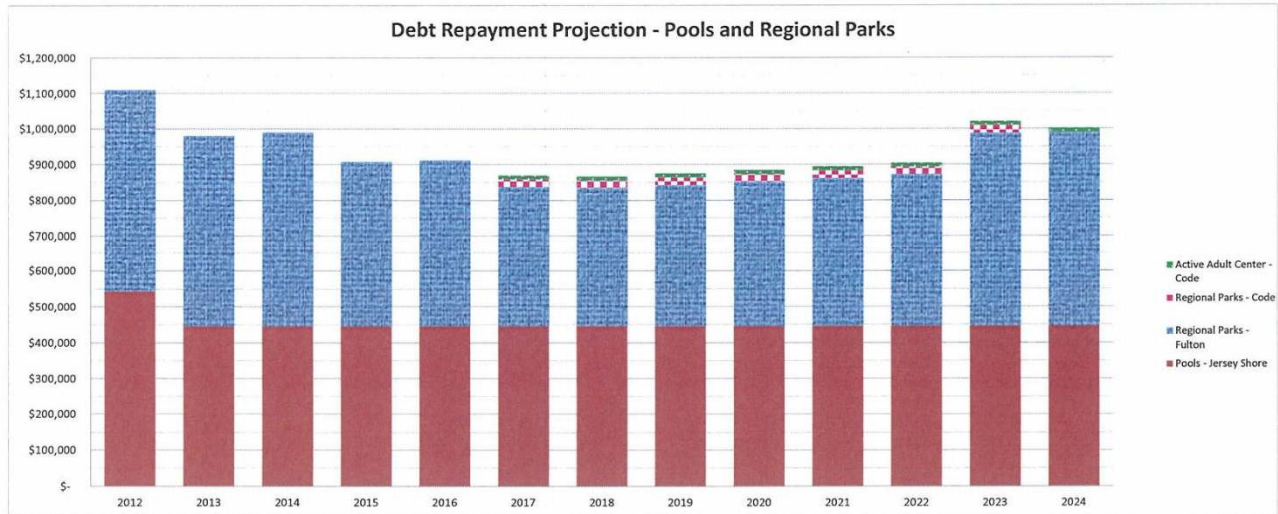
This account represents revenue related to developer contributions toward regional park and recreation projects. No fee-in-lieu of parkland payments are anticipated in 2020.

**EXPENDITURES****452 REGIONAL PARKS CAPITAL PROJECTS**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>452.535 CRCOG Regional Parks Capital</b>	<b>\$104,138</b>	<b>\$104,376</b>	<b>\$104,376</b>	<b>\$111,031</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 park's debt.



	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>452.750 Regional Park – Capital Improvements</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$45,000</b>

The Board established this account in 2019 for funding commitments to regional park projects outside of debt service. In 2019, funding was appropriated to install a solar array on the planned pavilion at Whitehall Road Regional Park. Because this pavilion was not constructed, the funding was not utilized. This money is carried forward to 2020.

*FUND 32*  
*TRANSPORTATION IMPROVEMENT*  
*FUND*

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## 32 TRANSPORTATION IMPROVEMENT FUND REVENUES

### 341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>341.000 Interest Revenue</b>	<b>\$68,883</b>	<b>\$95,000</b>	<b>\$50,000</b>	<b>\$50,000</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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

### 351 FEDERAL GRANT REVENUES

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>351.030 Federal Grant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

No federal funding is expected in 2019.

### 354 STATE GRANT REVENUES

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>354.030 PennDOT Grant</b>	<b>\$103,392</b>	<b>\$756,000</b>	<b>\$80,000</b>	<b>\$768,000</b>

Grant funding is budgeted for the Green-Light-Go RADAR signal upgrades \$160,000, ARLE (Automated Red Light Enforcement) grant for detection upgrades \$108,000, and traffic signal enhancements \$500,000.

### 357 LOCAL GOVERNMENT GRANT REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>357.000 County Grants</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>

For 2020, the Township is expected to received \$50,000 from the county for the multimodal transportation project

### 387 PRIVATE CONTRIBUTIONS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>387.000 Developer Contributions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This line item provides for the developer's contributions.

### 392 INTERFUND TRANSFERS

392.001 Transfer from General Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$1,420,995	\$1,404,000	\$1,344,037	\$1,416,496

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 is 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	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).

2019 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,422,850	21.88%	\$311,320
Real Estate Transfer Tax	\$1,350,000	60.00%	\$810,000
Earned Income Tax	\$6,929,600	3.214%	\$222,717
<b>Total</b>			<b>\$1,344,037</b>
2020 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,469,450	21.88%	\$321,516
Real Estate Transfer Tax	\$1,450,000	60.00%	\$870,000
Earned Income Tax	\$7,000,000	3.214%	\$224,980
<b>Total</b>			<b>\$1,416,496</b>

**EXPENDITURES**

**402 AUDITING**

402.311 Audit Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

No single audit fees are required for the budget

#### 408 PUBLIC WORKS-ENGINEERING

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>408.313 Engineering Specialties</b>	<b>\$15,062</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account represents the cost for engineering and inspection for Township projects. For 2019 no funding is requested.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>408.314 Engineering Design</b>	<b>\$38,130</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$120,000</b>

This account represents the costs of engineering for various road and road-related projects.

#### 434 STREET LIGHTS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>434.361 Street Light Construction</b>	<b>\$0</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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>439.310 Professional Services-ROW Appraisal</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>

This item provides funding for any necessary appraisal fees for capital road projects.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>439.311 Professional Services-ROW Acquisition</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>

This item provides funding for any necessary professional fees for capital road projects.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>439.312 Right of Way Legal Fees</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>

This item provides funding for any necessary legal fees for capital road projects.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>439.313 Right of Way Acquisition Costs</b>	<b>\$22,667</b>	<b>\$16,000</b>	<b>\$0</b>	<b>\$0</b>

This item provides funding for any necessary easements required for capital road projects such as a turn-around area at the end of West Blade Drive or Sycamore Drive.

<b>439.360 Utility Construction Costs</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</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 on utilities will be minimized, and known effects are discussed with utility providers in advance; however not all effects have been identified.

<b>439.610 Capital Construction</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$1,775,093</b>	<b>\$3,106,000</b>	<b>\$2,350,000</b>	<b>\$3,058,900</b>

<b>PROJECT DESCRIPTION</b>	<b>AMOUNT</b>
ADA Handicap Ramps	\$74,000
ARLE traffic signal detection upgrades	\$50,000
ARLE traffic signal performance metrics	\$598,900
Bike paths, parking lots, tennis courts seal coating	\$32,000
Blue Course & Martin Street signal detection upgrades	\$135,000
Blue Course Drive	\$134,000
Deibler Road	\$154,000
Dry Hollow Road	\$177,000
Green Light Go RADAR detection at traffic signals	\$100,000
Pine Grove Mills LED light conversion	\$101,000
Pine Grove Mills Mobility Study	\$50,000
Reline CMP pipe in Chestnut Ridge	\$346,000
Reline/Line CMP pipes various places	\$208,000
Repair stormwater inlets and replace tops	\$34,000
Replace concrete curbs	\$93,000

Saratoga Drive	\$102,000
Science Park & Sandy Drive traffic signal	\$105,000
SR45 & SR26 traffic signal	\$35,000
Video assess, clean and reline CMP pipe in Brackenridge	\$15,000
Whitehall Road	\$515,000

*FUND 33*  
*PINE GROVE MILLS*  
*STREET LIGHT FUND*

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**33 PINE GROVE MILLS STREET LIGHT FUND****REVENUES****341 INTEREST REVENUE**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.000 Interest Revenue</b>	<b>\$264</b>	<b>\$300</b>	<b>\$300</b>	<b>\$300</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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

**387 DEVELOPER CONTRIBUTIONS**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>387.020 Private Contributions</b>	<b>\$-2,200</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**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<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

Fund 34 is being closed in 2020. Any remaining fund balance will be transferred to the Capital Reserve Fund (30) to support township parks.

#### REVENUES

##### 341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>341.000 Interest Revenue</b>	<b>\$1,073</b>	<b>\$1,000</b>	<b>\$1,500</b>	<b>\$0</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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

##### 367 DEVELOPER CONTRIBUTIONS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>367.XXX Miscellaneous Contributions</b>	<b>\$387</b>	<b>\$0</b>	<b>\$387</b>	<b>\$0</b>

This account reflects contributions from the public in accordance with the fund provisions.

#### EXPENDITURES

##### 454 PARK IMPROVEMENTS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>454.XXX Capital Projects</b>	<b>\$18,959</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

No amounts are budgeted for 2020.

*FUND 60*  
*POLICE PENSION FUND*

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**60 UNIFORMED POLICE PENSION TRUST FUND**

**REVENUES**

**341 INTEREST REVENUE**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.000 Interest Revenue</b>	<b>\$149,009</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

This account represents the interest income revenue for the pension plan.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.010 Realized Gains/Losses</b>	<b>\$113,742</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.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.020 Unrealized Gains/Losses</b>	<b>\$-551,303</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**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>355.050 Act 205 State Funding</b>	<b>\$227,121</b>	<b>\$282,084</b>	<b>\$282,084</b>	<b>\$303,383</b>

This account reflects the expected State funding for the police pension. This budget based on the 2020 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

<b>FERGUSON TOWNSHIP</b>		
<b>ACT205 REFUND CALCULATION</b>		
<b>Description</b>	<b>2019</b>	<b>2020</b>
Police MMO	282,084	303,383
Non-Uniform MMO	222,081	250,852
<b>Gross Pension Expense Subtotal</b>	<b>504,165</b>	<b>554,235</b>
Less State Funding	(425,001)	(425,001)
<b>Net Township Pension Cost</b>	<b>79,164</b>	<b>129,234</b>
Less Township Funding (26 pays)	(200,000)	(200,000)
<b>Refund due to General Fund</b>	<b>-\$120,836</b>	<b>-\$70,766</b>
<b>Total State Funding</b>	<b>425,001</b>	<b>425,001</b>
Less Police MMO	(282,084)	(303,383)
<b>Non Uniform State Funding</b>	<b>142,917</b>	<b>121,618</b>

**389 MISCELLANEOUS REVENUES**

<b>389.000 Miscellaneous Revenue</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$784	\$0	\$0	\$0

This line item represents miscellaneous revenues not recorded in other accounts.

<b>389.010 Employer Contributions</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$0	\$0	\$0	\$0

This line item represents employer contributions toward the police pension plan.

<b>389.020 Employee Contributions</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	\$84,077	\$89,060	\$89,060	\$103,200

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 the 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**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>401.240 General Expense</b>	\$0	\$0	\$0	\$0

This account reflects miscellaneous expenditures not specified in other accounts.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>401.340 Advertising &amp; Printing</b>	\$0	\$0	\$0	\$0

This account reflects any costs related to advertising and printing for the pension.

**404 LEGAL**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>404.180 Legal Fees</b>	\$0	\$1,000	\$1,000	\$1,000

Professional services for the account include legal fees. Typical expenditures relate to bargaining agreement activities or Police Association issues.

**410 PUBLIC SAFETY**

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>410.197 Retired Payroll</b>	\$268,406	\$288,000	\$288,000	\$288,000

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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.229 Meeting Expenses</b>	<b>\$162</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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.310 Actuarial Fees</b>	<b>\$5,800</b>	<b>\$0</b>	<b>\$6,200</b>	<b>\$0</b>

Professional services for the account include actuarial fees. Actuarial studies are required every two years. The most recent study was completed in 2019. The next study is due in 2021.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.311 Payroll Processing Fees</b>	<b>\$23,118</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>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>410.312 Broker Fees</b>	<b>\$35,670</b>	<b>\$37,500</b>	<b>\$35,000</b>	<b>\$37,500</b>

This account provides for the broker's 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**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.000 Interest Revenue- Banks</b>	<b>\$526</b>	<b>\$50</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 the liquid funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.010 Interest Revenue- ICMA-RC-Pension</b>	<b>\$-214,806</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.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>341.020 Interest Revenue ICMA-RC-Retirement Health Savings</b>	<b>\$-4,217</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**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>355.050 Act 205 Funding</b>	<b>\$187,146</b>	<b>\$78,614</b>	<b>\$142,917</b>	<b>\$121,618</b>

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

<b>FERGUSON TOWNSHIP</b>		
<b>ACT205 REFUND CALCULATION</b>		
<b>Description</b>	<b>2019</b>	<b>2020</b>
Police MMO	282,084	303,383
Non-Uniform MMO	222,081	250,852
<b>Gross Pension Expense Subtotal</b>	<b>504,165</b>	<b>554,235</b>
Less State Funding	(425,001)	(425,001)
<b>Net Township Pension Cost</b>	<b>79,164</b>	<b>129,234</b>
Less Township Funding (26 pays)	(200,000)	(200,000)
<b>Refund due to General Fund</b>	<b>-\$120,836</b>	<b>-\$70,766</b>
<b>Total State Funding</b>	<b>425,001</b>	<b>425,001</b>
Less Police MMO	(282,084)	(303,383)
<b>Non Uniform State Funding</b>	<b>142,917</b>	<b>121,618</b>

**389 PENSION FUNDING**

<b>389.000 Employer Contributions (gross)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$50,780</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>

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 2018. The budget assumes preliminary funding for the year. The remaining balance matching the state funding will be reimbursed back to the Township before the end of the year.

<b>389.010 Employee Rollovers in</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account reflects employee fud from service before fully vesting.

<b>389.020 Forfeiture Revenue</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$13,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account reflects reimbursement of expenditures to the plan for employees separating from service before fully vested.

<b>389.030 Employer Retirement Health Savings Contributions</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$4,000</b>	<b>\$5,000</b>	<b>\$10,000</b>	<b>\$5,000</b>

This line item reflects the contributions made by the Township to the ICMA-RC retirement health savings account.

**EXPENDITURES**

**401 EXECUTIVE**

<b>401.310 Retirement Health Savings Fees</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$425</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account reflects the brokerage fees related to the ICMA retirement health savings plan.

**483 EMPLOYER PAID BENEFITS**

<b>483.300 Pension Distributions</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$107,747</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 program is set up such that vesting in the program 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>492.001 Refund of Employers Contributions</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
	<b>\$0</b>	<b>\$56,500</b>	<b>\$120,836</b>	<b>\$70,766</b>

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund preliminary funding of the plan as the result of State Aid. A portion of Act 205 is historically available to reimburse the Township minimum pension obligation. This refund will be made before the end of the year and is typically 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

341.000 Interest Revenue- Banks	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$2,992	\$125	\$500	\$500

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 un-invested funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

341.010 Interest Revenue- FNB Wealth Management	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$5,638	\$2,700	\$2,700	\$2,700

This account reflects earnings from the FNB Wealth Management fixed-income investments net of fees. This amount is based on a balance of \$137,000 and a 2% return — net of broker fees.

341.020 Gain/Loss-FNB Wealth Management	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$-13,445	\$0	\$0	\$0

This account reflects gains and losses from the FNB Wealth Management investments.

341.030 Gain/Loss- Centre Foundation Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$2,600

This account reflects gains and losses from the Centre Foundation Fund. In 2019, the Trust received a contribution totaling \$412,700 as a bequest from the sale of the home of Elsie and Bob Tudek. The Trustees approved transferring the monies from the sale to the Centre Foundation to establish a fund that would be invested according to their policies. In 2019, the trust transferred \$10,000 to the Centre Foundation as an investment. Since this is only a transfer from one investment to another, this is not included as an expenditure or revenue. A reasonable rate of return of 3% has been reflected in this account based on expectations.

#### 342 RENTS & ROYALTIES

342.200 Rental Payments – Farmhouse	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$13,494	\$15,500	\$13,500	\$15,000

The Trust rents the former Dreibelbis Farmstead home to recoup some of the expenses to maintain the home. This estimate assumes 12 months of rent @ \$1,290 per month net of fees.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>342.220 Horse Boarding Fees</b>	<b>\$580</b>	<b>\$2,400</b>	<b>\$1,100</b>	<b>\$1,200</b>

Beginning in August 2007, the Trust was boarding two horses with the capacity to board an additional two horses.

### 387 PAYMENTS & CONTRIBUTIONS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>387.000 Other Contributions</b>	<b>\$2,104</b>	<b>\$0</b>	<b>\$425,325</b>	<b>\$2,000</b>

Revenue in this account comes from contributions made to the Tudek Trust on behalf of private donors. In 2019, this amount was significantly higher than usual because of a bequest from the sale of the home of Bob and Elsie Tudek. Additionally, private contributions were accounted for from donations in memory of Jean Brenchley.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>387.020 Butterfly Gardens Contributions</b>	<b>\$0</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>

This account represents donations/contributions restricted to the Snetsinger Butterfly Garden. In 2018, the Trust partnered with the Township and Centre Region Parks and Recreation Authority to raise additional revenue to offset the capital and operating expenses of the Snetsinger Butterfly Garden.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>387.030 Elsie Tudek Memorial Contribution</b>	<b>\$3,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account was established to accept contributions to the Elsie Tudek Memorial in her honor to be constructed at the park. The Trust raised money in 2018 to finance the memorial, and it is currently anticipated that the revenue will be used to improve a memorial in honor of Bob and Elsie Tudek.

## EXPENDITURES

### 401 ADMINISTRATION

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>401.340 Advertising and Printing</b>	<b>\$0</b>	<b>\$500</b>	<b>\$50</b>	<b>\$500</b>

This account is for funding to be used to develop print and online advertising material to help the Trust raise additional financing through Centre Gives and other fundraising campaigns.

### 402 AUDITING SERVICES

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>402.311 Auditing Services</b>	<b>\$1,100</b>	<b>\$1,200</b>	<b>\$1,200</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, has been engaged to complete this audit in 2020.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>402.312 Broker Fees</b>	<b>\$675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Broker fees are netted against the interest revenues generated by the FNB trust. No amounts are budgeted for this account

#### 452 CAPITAL IMPROVEMENTS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>452.372 Dog Park Improvements</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

This account is used to fund capital improvements to the Tudek dog park. No projected expenditures have been budgeted for 2020.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>452.373 Rental House Improvements</b>	<b>\$3,425</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$30,000</b>

This account is used to fund capital improvements to the Tudek rental house. In 2020, it is anticipated that the roof on the farmhouse will need to be replaced. \$25,000 has been appropriated for this purpose, and an additional \$5,000 has been budgeted for unforeseen contingency.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>452.376 Implement Shed</b>	<b>\$330</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>

Potential miscellaneous expenses related to the implement shed.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
<b>452.750 General Improvements</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$880</b>	<b>\$30,000</b>

In 2019, money from this fund was used to contribute a park bench in recognition of the service of Barbara Fisher to the Tudek Trust. In 2020, appropriations from this account planned to be used to install a memorial in honor of Bob and Elsie Tudek. A general estimate of \$25,000 has been budgeted for this memorial.

This budget includes \$5,000 for the native landscape plantings from the CIP.

**454 OPERATING EXPENSES**

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>454.220 Park Operating Supplies</b>	<b>\$</b>	<b>\$500</b>	<b>-\$20</b>	<b>\$500</b>

This account is used to record miscellaneous operating expenditures.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>454.239 Butterfly Gardens</b>	<b>\$1,090</b>	<b>\$1,000</b>	<b>\$2,050</b>	<b>\$2,000</b>

The Trust has funded the maintenance and plant purchases for the Butterfly Garden and other small maintenance items as enhancements to the park. The Trust and Township have partnered with the Centre Region Parks and Recreation Authority to raise additional funds for the Trust and Butterfly Gardens in 2019. An increase in this account has been appropriated to accommodate supplementary planting material and cost increases associated with the maintenance of the butterfly gardens.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>454.372 Dog Park Maintenance</b>	<b>\$290</b>	<b>\$250</b>	<b>\$220</b>	<b>\$250</b>

This account represents expenditures for maintaining the dog park.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>454.373 Farmhouse (Rental) House</b>	<b>\$735</b>	<b>\$1,650</b>	<b>\$730</b>	<b>\$1,650</b>

The Trust pays for refuse removal (\$160); sewage services by UAJA (University Area Joint Authority \$440) the rental housing permit (\$50); fire extinguisher inspection; backflow preventer inspection; furnace cleaning; as well as other unforeseen maintenance items (approximately \$1,000).

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>454.375 Barn (Horse Barn)</b>	<b>\$407</b>	<b>\$450</b>	<b>\$420</b>	<b>\$450</b>

This account includes water service and electricity for the horse barn. These costs are payable by the Trust and not the tenant per the terms of the lease.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>454.376 Implement Shed Maintenance)</b>	<b>-\$330</b>	<b>\$250</b>	<b>\$0</b>	<b>\$250</b>

This account reflects costs related to the maintenance of the implement shed.

	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Projected</b>	<b>2020 Budget</b>
<b>454.800 Depreciation Expense</b>				



**\$4,827****\$3,218****\$3,218****\$3,218**

Since this is a non-profit trust, accounting guidelines specify that fixed assets be depreciated over their useful lives. This represents the annual cost of depreciation of the fixed assets of the Trust. Depreciation is a non-monetary amount in compliance with GAAP (generally accepted accounting principles), an expense in the financial statements.

#### 486 INSURANCE

**486.352 General Liability  
Insurance**

**2018  
Actual  
\$5,158**

**2019  
Budget  
\$6,500**

**2019  
Projected  
\$6,365**

**2020  
Budget  
\$6,500**

Insurance coverage for the Trust covers its exposure for both property and liability on the approximately 40 acres it owns. Coverage includes the owner's liability for the rental house, horse pasture, and a dog park. In 2018, the Trust authorized a more comprehensive policy that did not exclude certain types of risks that were present on the property. This policy, while substantially more expensive than prior years, will serve to indemnify the Trust against potential losses further.

#### 489 CONTINGENCY

**489.240 Contingency**

**2018  
Actual  
\$0**

**2019  
Budget  
\$500**

**2019  
Projected  
\$305**

**2020  
Budget  
\$500**

This account represents unforeseen and unanticipated expenditures. In 2019, the trust transferred \$10,000 to the Centre Foundation as an investment. Since this is only a transfer from one investment to another, this is not included as an expenditure or revenue

# *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 a 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 one year.

**Assessed Valuation**

The estimated value of the real estate made 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 a 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**

Available Fund Balance 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 the indebtedness represented by outstanding bonds

**Budget**

The financial plan for maintaining the Township for one 12-month period. The budget 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 to ensure expenditures are 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 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 over revenues during a single accounting period.

**Department**

A unit of the Township government segregated by function. A department head manages departments that report 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**

Employee benefits are remuneration that is supplemental to the employee's base salary, which is 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. Encumbrances are not GAAP expenditures or liabilities used in budgeting 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 economic purposes.

**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 a year begins on January 1, it is considered a Calendar year.

FTE (Full-time 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 to carry on specific activities or to attain particular 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 ability 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 immovable assets.

**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 a 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 measurable 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 an irregular, 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 particular 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 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 the real property when ownership is transferred.

**Recurring Revenues**

Recurring revenues are receipts 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 repayment of expenditures already made, or does not constitute cancellation of certain liabilities; and does not constitute 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, the next fiscal year.

**Special Assessment**

A compulsory levy made against specific properties to defray part or all of the cost of a particular improvement or service that is deemed to benefit those properties primarily.

**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 fees made against particular persons or property for a current or permanent benefit, such as special assessments.

**Unassigned Fund Balance**

The portion of a fund's balance 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 several written financial policies to guide staff in managing the financial affairs of the Township. The monetary policies are guidelines and not officially 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 business community
5. Enhance creditworthiness
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 directs 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 correct accounting system weaknesses.

The Township will maintain the 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 monthly.

The Township will present actual revenues and expenditures compared to the budget quarterly 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. Except for 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. The policy 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 sustain 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. Separate accounts minimize 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 regularly and adjusts as necessary to obtain the highest performance 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 specific 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 the 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, to eliminate 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 most significant expenditure to the smallest and samples the smaller expenditures 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 quarterly.

The Township will monitor trends and take preventive and 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 significant revenues and capital expenditures and staffing changes needed to improve or maintain Township capital assets.

The capital plan will also include operating activities projections to forecast overall Township operations for 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.