

2020 Comprehensive Annual Budget



Township of
FERGUSON
Pennsylvania

Ferguson Township Budget Key Personnel

Board of Supervisors

Steve Miller, Chair

Laura Dininni, Vice Chair

Lisa Strickland

Prasenjit Mitra

Patricia Stephens



Department Managers

David G. Pribulka, Township Manager

David J. Modricker, Director of Public Works

Eric R. Endresen, Director of Finance

Christopher Albright, Chief of Police

Jenna Wargo, Director of Planning & Zoning

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DEBT SERVICE FUND

This section details the township debt proceeds and related debt service. This includes the single township debt service fund. Debt service funds are reserved to pay the long term debt of the township.

General Obligation Fund (16) 240

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

CAPITAL PROJECTS FUNDS

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

Ag Preservation Fund (19) 244

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

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the CR fund is restricted for the purchase of capital equipment

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The Capital Improvement Plan is not an official Township budget. Rather, it is a five-year plan of the forecasted capital needs of the Township. The CIP includes estimates for operational costs as well to better predict the financial sustainability of the Township over the mid-term. *The majority of spending is tied to the capital reserve fund* 255

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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 remain relatively stable at \$1,494,220. 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 \$7,000,000. 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 \$34,811,756 (including interfund transfers). The total expenditures for all governmental funds in 2020 is \$34,340,822. In the General Fund, the Township's operating fund, expenditures are projected to be \$13,656,761. Expenditures increased \$946,317, or 7.4% 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 Sourcewater 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". The signature is stylized and somewhat cursive.

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 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, currently no direct debt, 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 larger 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 \$1.9 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 has increased in recent years. This is directly affecting the general fund expenditures and fund balance. In addition to salaries, the cost of healthcare is substantial, worker's compensation and other benefits add to the total cost. The Township is monitoring and managing these costs for long-term sustainability using not for profit cooperative agencies. This has saved the taxpayers hundreds of thousands of dollars over the past decade.

It is important to note that overall, the Township finances remain 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

RESOLUTION NO. 2019-29


A RESOLUTION OF THE TOWNSHIP OF FERGUSON, CENTRE COUNTY, PENNSYLVANIA, ADOPTING THE BUDGET FOR THE FISCAL YEAR 2020, BEGINNING JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020.

WHEREAS, the Board of Supervisors of the Township of Ferguson hereby resolves that:

Section 1. The budget for the fiscal year 2020, beginning on January 1, 2020 and ending on December 31, 2020 as presented by the Township Manager and as revised through the December 2, 2019 Special Meeting of the Board of Supervisors, is hereby adopted.

RESOLVED, this 9th day of December 2019.

TOWNSHIP OF FERGUSON

By: 
Steve Miller, Chairman
Board of Supervisors

[SEAL]

ATTEST:

By: 
David G. Pribulka Secretary



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Ferguson Township

Pennsylvania

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director

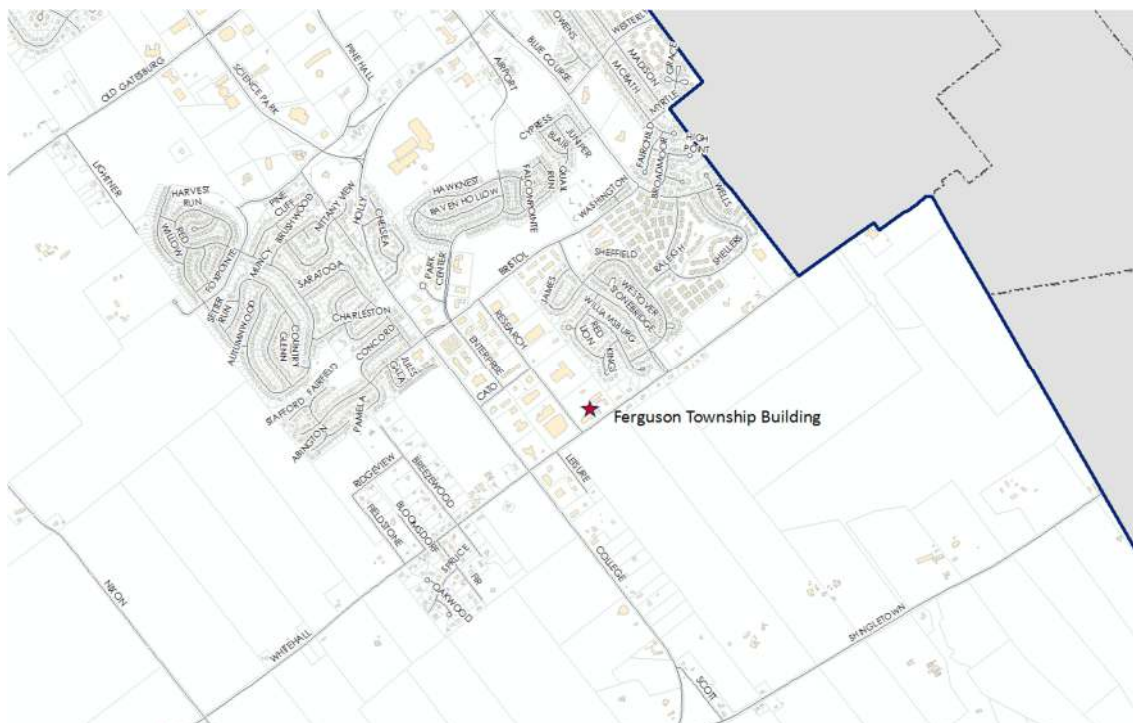
Community Profile

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

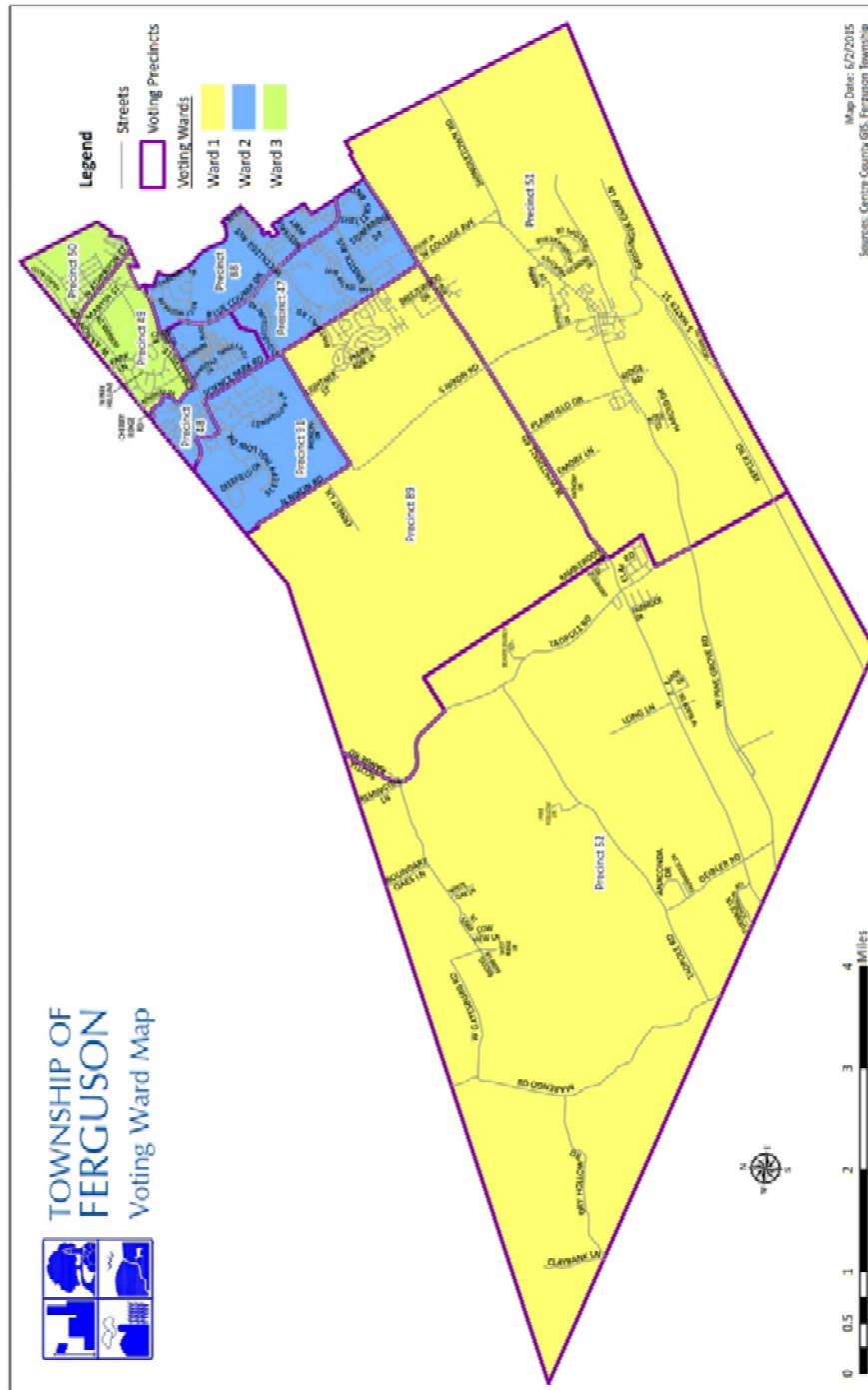
Ferguson Township is a council-manager form of government, consisting of a Board of five elected Supervisors (one from each of the three wards that make up the Township and two at-large) and a Township Manager who is responsible for administering the programs and policies authorized by the Board of Supervisors. 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.

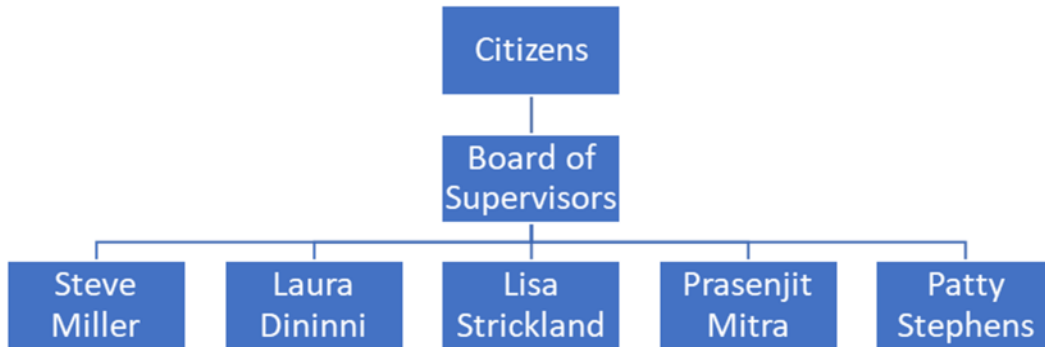
Since the late 1960s, Ferguson Township has been an active participant in the Centre Region Council of Governments (CRCOG). The Centre Region COG is a voluntary association of the Borough of State College and the Townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering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

Voting Wards

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



Board of Supervisors



2020 Ferguson Township Board of Supervisors



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

**Laura Dininni
Ward I**

**Lisa Strickland
Supervisor-at-Large**

**Prasenjit Mitra
Ward II**

**Patty Stephens
Ward III**

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.

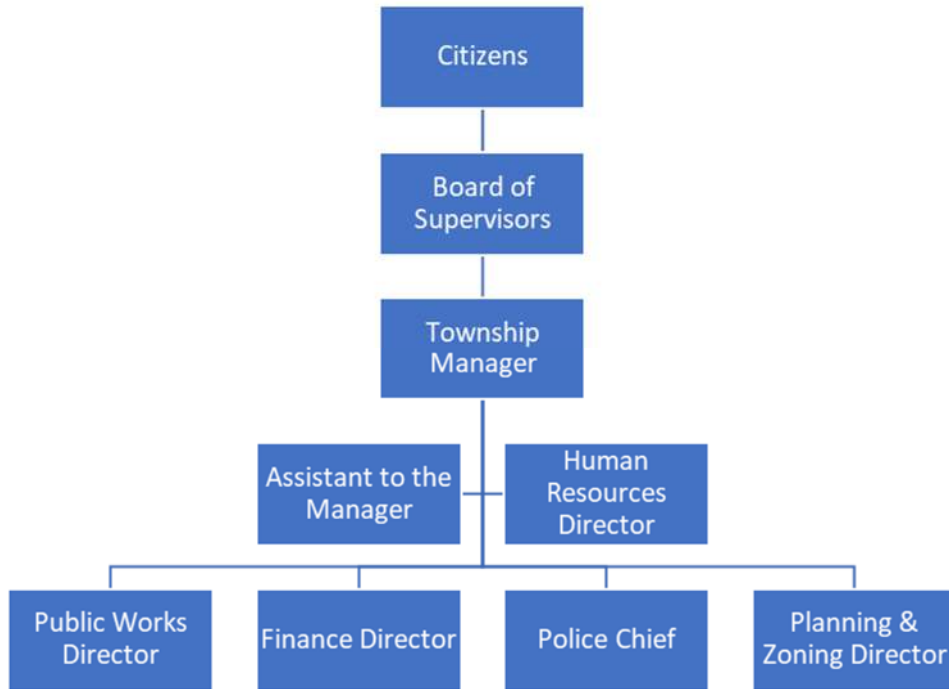
Collaborating with our neighboring municipalities to provide cost-effective services. The Centre Region is home to one of the premier and oldest Council of Governments in the Commonwealth. For decades, the municipalities that comprise the Centre Region have recognized the benefits of regional cooperation 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
GENERAL GOVERNMENT			
Board of Supervisors	2.5	2.5	2.5
ADMINISTRATION			
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
FINANCE & TAX			
Finance Director	1	1	1
Finance Staff	1.5	1.5	2
Tax Staff	1	1	1
PUBLIC WORKS-ENGINEERING SECTION			
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
PUBLIC WORKS-BUILDINGS & GROUNDS			
Custodian	1.5	1.5	1.5
POLICE			
Police Chief	1	1	1
Police Officers	21	21	21

Police Staff	2	2	2
Crossing Guards	.25	.25	.25
PLANNING & ZONING			
Planning Director	1	1	1
Community Planner	1	1	1
Zoning Officer	1	1	1
Ordinance Enforcement Officer	.5	.5	.5
Receptionist	1	1	1
PZ Administrative Asst.	1	1	1
PUBLIC WORKS-ROAD MAINTENANCE SECTION			
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
PUBLIC WORKS-ARBORIST SECTION			
Arborist	1	1	2
Seasonal Landscape Laborers	1	1	1
Total	68.75	69.75	71.25

The Basis of Budgeting

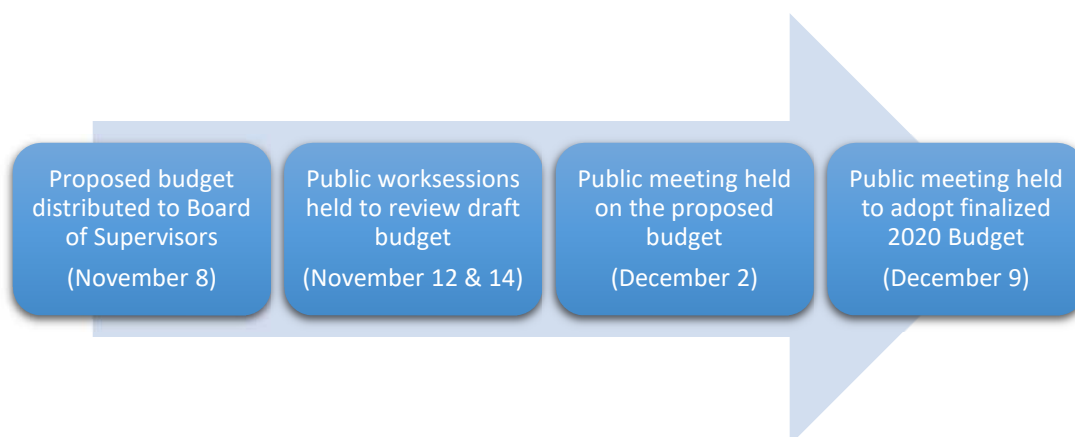
The accounts of the Ferguson Township are based on fund accounting precepts. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Funds maintain separate records of cash and other resources, together with all related liabilities, obligations, reserves, and equities. 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 fourteen (14) funds in its portfolio.

These include the **General Fund**,
 three (3) **Special Revenue Funds**,
 six (6) **Capital Projects funds**,
 three (3) **Fiduciary Funds**
 and one (1) **Debt Service Fund**



The **General Fund** (01) 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 (02), the Hydrant Fund (03), and the Liquid Fuels Fund (35).

The **Capital Projects Fund Group** is comprised of the Agricultural Preservation Fund (19), the Capital Reserve Fund (30), the Regional Capital Recreation Projects Fund (31), the Transportation Improvement Fund (32), the Pine Grove Mills Streetlight Fund (33) and the Park Improvement Fund (34).

The **Fiduciary Fund Group** is comprised of the Police Pension Trust Fund (60), the Non-Uniform Trust Fund (65), and the Tom Tudek Memorial Trust Fund (93).

The **Debt Service Fund** (16) is reserved for the payment of the long-term debt of the Township.

Details of the specific funds follow in the following section.

Fund and Department Relationships

The township follows the PA State Chart of Accounts format. This format is recommended by the state. The state explains the reasoning below:

The account numbers and descriptions of accounts used in the DCED form DCED-CLGS-30: Annual Audit and Financial Report, are based on this Chart of Accounts. These account numbers and descriptions also are used in the Department of Transportation Form (DOT) MS-903, Treasurer Account Book, Form MS-965, Actual Use Report of State Funds, and Form MS-991, County Liquid Fuels Tax Fund Report. Both DCED and the DOT encourage the use of accounting systems based on the Chart of Accounts presented in this publication

The PA state chart of accounts dictates our fund and department layout. With this in mind, the township assigns specific state funds and departments to specific individuals.

The township manager and department heads are responsible for all the township activities and funds. This section describes the relationships of the departments with the funds.

It is best to organize the departments by the responsible person rather than the reverse. As the organization chart depicts, the senior staff is shown here



The responsible departments heads are Administration, Finance & Tax, Public Works & Engineering, Police, and Planning Zoning. These individuals are responsible for all the “departments” within the entire budget and funds.

The following table breaks down the responsibilities by the department heads

Responsible Department	Funds	Departments
Township Manager	All	Responsible for Final Document, Parks & Rec, Tudek Park
Asst Township Manager	GF,CR	Assists Manager in review, responsible for IT
Finance Director	All	Finance, Tax, COG, Salaries & Benefits, Insurance, Pension plans

Police Chief	GF,CR	Police
Public Works Director	GF,CR,TIF,PR,	Engineering, Public Works, Arborist
Planning & Zoning Director	GF,CR	Planning & Zoning

Debt Service & Capital Investments

The Township has a very favorable position related to debt. Beginning in January 1, 2018, the township has paid off all direct debt. With the State requirements, the township has more than enough available debt limit to fulfill current needs and for the foreseeable future.

The township has shared debt with other municipalities for the renovation of two regional pools and a regional park. The Township current share of the regional debt is between 27% and 29% of the total.

The regional debt service on this debt for 2020 is shown in the following table

Regarding the relationship to the capital investments, the township is keenly aware of the need to restrict debt to manageable levels. The township makes every effort to keep debt service below 10% of operating revenues, since every dollar paid for debt cannot be used for other needs.

Loan	Balance	Total Payment	Ferguson Rate	Ferguson Payment
Regional Pools	\$3,497,390	\$446,618	26.84%	\$119,872
Regional Parks	4,816,400	405,228	28.04%	113,626
Total	\$8,313,790	\$851,846		\$233,498

The Debt limits and additional information is included on the following pages

The Township defines a Capital Asset as any asset with an individual cost of \$2,500 and a life of more than 12 months. The township views capital asset as a long term expense more so than an investment to reduce long term cost. The capital spending is largely used to maintain and improve the township infrastructure. Given the tax policy of the township, attracting families, homeowners and businesses directly impact the township revenues and by promoting a preferred environment, revenues grow and provide additional funding for the infrastructure needs.

With this in mind, the township has highly sought after open land for growth. As the township population grows, police services and public works services grow. This requires additional equipment and storage buildings.

To offset the development, is the desire and need for dedicated open space. This has lead to the construction of parks and recreation areas, some large in the region. These parks require substantial investment. With this in mind, the township has joined other regional municipalities to renovate two pools and build a regional park with another in talks.

For 2020, the township is looking to invest in the following key capital items to replace existing assets, or expand capabilities or service levels

Description	Department	Amount
Fire Station Feasibility Study	Administration	\$25,000
Update Salary Study	Administration	20,000
Test Disaster Recovery Plan	Administration	10,000
Update Strategic Plan	Administration	10,000
Microsoft Azure Server for online forms	IT	15,000
Police Camera updates	IT	10,000
Upgrade Microsoft Office	IT	17,000
Main Meeting Room AV updates	IT	3,000
New GB switch for new PW maintenance facility	IT	5,000
Replace Server	IT	25,000
New Public Works Maintenance Facility	Buildings	7,252,300
Administration Building Renovation	Buildings	540,000
Fitness Upgrades	Buildings	4,000
Police Administration Vehicle	Police	25,000
Replace Police Cruisers (2)	Police	74,000
Electronics and accessories for Cruisers	Police	41,000
Final payment on Records Management System replacement	Police	72,000
Forensic Computer	Police	7,900

Replacement TASERS (5)	Police	11,500
Flail Mower 44"	Public Works	21,400
Ground Pressure Mats	Public Works	3,600
Heat Lance (for crack sealing)	Public Works	3,100
Convert Overhead Luminaires to LED	Public Works	2,000
Replace underground utility locator	Public Works	4,700
Traffic Signal LED replacements (2)	Public Works	4,400
Vehicle Scan Tool	Public Works	3,100
Replace 1997 Bomag Roller	Public Works	52,900
Replace 2004 Bucket Truck	Public Works	204,000
Replace 2007 Caterpillar Skid Steer	Public Works	100,800
Replace 2011 F550 plow truck	Public Works	121,700
Streetlight Improvements	Public Works	32,000
Stormwater Management	Public Works	145,000
Street Tree Management	Public Works	63,350
Drinking Fountain Replacements	Parks & Rec	5,000
Playground Safety Updates	Parks & Rec	37,000
Suburban Park Permits	Parks & Rec	75,000
Cecil Irvin Park	Parks & Rec	2,500
Open Space Plan Updates	Parks & Rec	25,000
Haymarket Park Landscaping	Parks & Rec	5,000
Pave Washed Out Areas @ Tudek Park	Parks & Rec	44,000
Total		\$9,123,250

Township of Ferguson, Pennsylvania

Schedule of Operating Indicators by Function/Program
(Unaudited)
Years Ended December 31

SCHEDULE 17

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Administration (5)										
Electricity Costs, Office	\$ 22,168	\$ 19,704	\$ 24,478	\$ 18,533	\$ 20,867	\$ 21,657	\$ 21,495	\$ 21,198	\$24,026	\$ 21,657
Electricity Costs, Public Works	8,155	6,344	8,212	5,629	6,744	2,310	4,370	6,844	4,753	7,106
Heating Costs (gas), Office	7,136	3,348	3,676	2,505	4,722	5,972	4,195	3,547	3,800	5,972
Heating Costs (gas), Public Works	4,163	4,577	7,387	4,790	6,414	8,560	6,546	5,858	6,187	8,560
Police (1)										
Number of Sworn Officers	20	20	20	20	21	21	22	22	22	22
Total Calls for Service	4,787	4,760	4,479	4,486	4,879	4,695	4,926	4,869	5,151	4,878
Traffic Citations	1,869	1,553	781	1,080	1,242	1,228	992	818	690	754
Criminal Arrests	399	401	312	363	385	303	281	214	194	175
Traffic Stops	2,712	3,254	1,975	2,214	3,428	3,257	2,692	2,305	1,928	2,104
Parking Tickets	1,058	720	812	655	572	565	878	1,256	1,004	1,268
Public Works/Engineering (2,4)										
Highway Occupancy Permits issued	33	31	71	82	52	69	57	36	59	63
Land Development/Subdivision plans reviewed	15	17	10	16	26	16	19	12	14	19
Tons of Salt purchased	971	1,119	1,375	924	1,382	1,676	1,410	1,182	1,385	1,589
Cubic yards/tons of leaves/brush collected (a)	12,456	9,721	10,585	11,068	8,709	1,214	1,297	1,082	1,234	1,594
Planning & Zoning (3)										
Zoning permits issued	230	379	249	349	197	186	232	210	348	331
Sign permits issued	37	62	53	54	46	43	30	38	28	36
Home Occupation permits issued	NA	NA	NA	NA	NA	11	7	12	4	4
Rental permits issued (b)	48	52	73	90	277	83	244	272	81	105
Land Development permits issued	NA	NA	NA	11	10	11	3	7	3	6

NA= data not available

Notes: (a) Beginning in 2014, leaf and brush measured by weight rather than volume
(b) Beginning in 2014, rental permits are reported separately from home occupation permits

Sources: (1) Ferguson Township Police Department
(2) Ferguson Township Public Works Department
(3) Ferguson Township Planning and Zoning Department
(4) Ferguson Township Annual Operating Budgets
(5) Ferguson Township accounting records

Township of Ferguson, Pennsylvania

Schedule of Direct and Estimated Overlapping Debt

(Unaudited)

Year Ended December 31, 2018

SCHEDULE 12

Governmental Unit	Estimated Debt Outstanding	Township Percentage of Debt	Township Share of Overlapping Debt
Bonded Debt			
Total Bonded Debt	\$ -		\$ -
Notes Payable (Notes 1,2)			
Ferguson Township	\$ -	100.00%	\$ -
Centre Region Parks & Rec (pools)	3,853,600	26.84%	1,034,306
Centre Region Parks & Rec (parks)	<u>5,083,200</u>	28.04%	<u>1,425,329</u>
Total Notes Payable	<u>8,936,800</u>		<u>2,459,635</u>
Total	<u>\$ 8,936,800</u>		<u>\$ 2,459,635</u>

Notes:

- (1) The percentage of overlapping debt for the Centre Region Parks & Rec is based upon the CROG formula for Parks & Rec. for 2018

Sources:

- (1) Independent Auditors' Report
- (2) Centre Region Parks & Rec

Township of Ferguson, Pennsylvania

Schedule of Legal Debt Margin Information

(Unaudited)

Years Ended December 31

SCHEDULE 13

Fiscal Year	Borrowing Base	Debt Limit Percentage	Debt Limit	Total Net Debt (Note 2)	Net NonElectoral Legal Debt Margin	Total Debt as a Percentage of Debt Limit
2009	\$ 13,684,413	250%	\$ 34,211,033	\$ 4,580,623	\$ 29,630,410	13.4%
2010	13,571,071	250%	33,927,676	4,927,973	28,999,703	14.5%
2011	13,917,882	250%	34,794,705	4,718,383	30,076,322	13.6%
2012	14,713,903	250%	36,784,758	6,130,093	30,654,665	16.7%
2013	15,987,861	250%	39,969,653	5,442,905	34,526,748	13.6%
2014	15,562,756	250%	38,906,890	4,796,957	34,109,933	12.3%
2015	15,142,976	250%	37,857,440	4,062,448	33,794,992	10.7%
2016	14,728,266	250%	36,820,665	3,336,990	33,483,675	9.1%
2017	15,330,118	250%	38,325,295	2,623,473	35,701,822	6.9%
2018	15,520,317	250%	38,800,793	2,459,635	36,341,158	6.3%

Notes:

1. The Commonwealth of PA has enacted the "Local Government Debt Act" which limits debts to revenues. In short, revenues of the most recent three years are adjusted for various non recurring and excludable items. The results are then averaged to calculate the "borrowing base". Certain percentages are applied to the borrowing base to determine the debt limits.
2. The total net debt includes the Township portion of the CRCOG debt. The Township is not liable for any more than its share of the debt

Sources:

- (1) Department of Community and Economic Development filings
- (2) Independent Auditors' Reports
- (3) Centre Region Council of Governments

STRATEGIC PLAN



Chapter 1: Who We Are

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 its 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' by aspiring to create a sense of place, preserving agriculture and environmentally sensitive areas, and establishing a vibrant town center. Ferguson Township is home to a strong, diversified community and provides an effective transportation system, a rural, small town atmosphere, and the location and availability of open space.

We Value...

Effective, efficient, professionalism in delivering services to our residents. Residents, elected and appointed officials expect the highest quality service delivery from Township staff. It is our duty to meet and exceed those expectations in our daily work.

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

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

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

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

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

Chapter 2: Executive Summary

History

Since its formation in 1801, Ferguson Township has grown into a diverse community, combining the characteristics of residential life with those of high-technology industry and agriculture interests. Named for Thomas Ferguson, an early settler who operated a mill in the Village of Pine Grove Mills at the base of Tussey Mountain, the Township sits on the southern edge of Centre County. The Township encompasses an area of approximately 50 square miles and is home to more than 18,000 residents. Several high-tech industries have found a home in Ferguson Township over the years including AccuWeather, Minitab, Sound Technology, Avail, the Applied Research Lab 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.

Organization

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, and other appointed authorities, boards, and commissions that convene on an as-needed basis to address a variety of issues. Since the 1960s, Ferguson Township has been an active participant in the Centre Region Council of Governments (COG). The Centre Region COG is a voluntary association of the Borough of State College and the townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering a number of programs including regional planning, refuse and recycling, code enforcement, the regional library, fire protection, and parks and recreation.

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

Ferguson Township consists of five departments, each responsible for the provision of services enumerated by the governing body. The Police Department is charged with criminal and traffic regulation enforcement and protecting the health, welfare, and safety of students, residents, businesses, and visitors. The Public



Works Department maintains Township roads and infrastructure, and assists the departments of Planning & Zoning and Police in their duties. The Finance Department is responsible for managing the Township's finances and preparing the Annual Operating Budget and 5-year Capital Improvement Program (CIP) Budget. For the purposes of this document, the Finance Department also includes oversight of the Township's Information Technology operations. The Department of Planning and Zoning manages growth and development in the Township, and is responsible for ordinance enforcement. The Department of Administration includes the Township Manager, Assistant Manager, and staff dedicated to the oversight of Township operations. For this Strategic Plan update, the Administration Department also includes the Board of Supervisors, where the completion of a goal, objective, or action step is contingent upon their actions.

The staff of Ferguson Township is guided in its decision-making by several documents, some of which have been outlined in greater detail above. The Township's ordinances, resolutions, budgets, comprehensive plan, and the CIP are all examples of guiding documents that staff utilize on a daily basis to help allocate resources, capital and otherwise, to provide effective services. However, with all of these supporting documents there still remain several questions. 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?

An effective Strategic Plan can address these questions and more. The purpose of this Strategic Plan is to identify the goals of the elected officials and map out the objectives associated with each of them. With a clear direction moving forward, staff can be better positioned to allocate resources to achieve those goals. The document is not meant to serve as a specific work plan nor is it meant to be a formal authorization to allocate resources. Rather, it is meant to provide a true north that all Township departments can move toward for the good of the community. The Ferguson Township Manager, is primarily responsible for ensuring that these goals and the steps needed to achieve them are kept in front of the Board of Supervisors and the staff. It is only by constantly measuring Township operations against these goals that progress can be made to achieve them.

Chapter 3: Strategic Planning Process

The Strategic Planning Process

During the summer of 2016, the Ferguson Township Board of Supervisors made the decision to revisit and update the Township's 2014 Strategic Plan. Working with the Township staff, it was decided to invite significant resident comment and opinion regarding the services provided by the Township, what could be done to improve the Township, and what residents want to see in the future. It was decided that the Township would seek resident comment primarily through two means.

The first effort was through the use of an electronic survey using SurveyMonkey. The Township opened the survey June 27 and closed it July 22. The survey consisted of five multiple choice questions and a comment box. The results of the survey were tallied and published and are available at the Ferguson Township offices, as well as on the Township's website.

In July, 2016, the Township engaged Peter S. Marshall & Associates to continue work on updating the Township's Strategic Plan.

The second effort to obtain resident input regarding the Township operations and future was by holding a series of three resident focus groups – one in each voting ward of the Township. The first focus group was held in the Baileyville Community Hall on August 4, 2016. The second focus group was held in the Ferguson Township Main Meeting Room on August 9, 2016. The third and final focus group was held at the Quality Inn on North Atherton Street on August 10, 2016. The results of these meetings were published and are also available at the Ferguson Township offices and Township website.

The Strategic Planning Work Session was held on Saturday, September 10, 2016 in the Ferguson Township Main Meeting Room. The Work Session was facilitated by Peter Marshall. All of the members of the Ferguson Township Board of Supervisors participated along with Township Manager Mark Kunkle, Assistant Township Manager David Pribulka, and the Township Department Heads. During the Workshop, all participants had the following available to them:

- The resident survey executive summary
- The resident focus group notes
- The 2014 Strategic Plan

During the first part of the Workshop, each participant was asked to think 10 years into the future and to identify the conditions, services, infrastructure, and nature of the Township they would like to see. The following 25 answers were provided by the participants.

What Participants in the Strategic Planning Workshop of September 10, 2016 wanted to see in the Ferguson Township of the future (not prioritized)

- More art and cultural opportunities
- Return on investment for parklands
- Financial stability
- A prosperous community
- Long-term economic sustainability
- Scientifically informed decision making



- Citizen advisory boards
- A light rail system
- Reduced poverty
- More small businesses
- A vibrant business community
- Residents living and working in Township
- Connectivity to PSU, other municipalities, residents
- A safe community
- Cleanliness – well-maintained businesses and residential properties
- Multi-modal transportation options
- A government focused on carbon reduction and support of renewable energy
- Increase conserved and preserved land
- More support for diversified agriculture
- Partnership between the Township and industry to promote alternative energy
- Use of state legislation to address and make new policies
- Neighborhood schools
- Mixed housing in neighborhoods – affordability
- Well-built housing
- Centralized town square
- Regionalization of services
- Engaged and involved community

As the Workshop continued, the participants, working in small groups, identified the goals that they believed would move Ferguson Township forward in the next five years. During much of the remaining time, the participants discussed, considered, and then voted for the goals and objectives they felt were most important for the future of Ferguson Township. Finally, in the last portion of the Workshop, participants identified the steps that would be needed to achieve the goals that they had agreed upon. The process involved visioning, reflections on today's reality, and decisions about Ferguson Township's tomorrow.

Chapter 4: Ferguson Township Strategic Plan

Goals and Steps to Achieve Them

(Those responsible for each goal and step are noted in parentheses)



1) Financial Stability

- a. Make realistic estimates of program costs. (Staff)
- b. Regularly compare the cost of providing services in-house with costs from private contractors, other municipalities, other government agencies, and costs of providing services regionally. (Staff)
- c. Adjust revenues (taxes, fees, etc.) to adequately fund Township programs and needs. (Staff proposes, the Board initiates)

2) Economic Development

- a. Establish an economic development advisory group (with economic development expertise).
- b. Consider the employment of an economic development director (full-time, part-time, or a contracted service). This individual or contractor would be responsible to assist and support existing businesses to help them prosper and expand in Ferguson Township. He/she would be the Township's liaison with the business development community. He/she would develop an inventory of vacant commercial and industrial sites and would make that information available to interested parties. He/she would identify and pursue programs and grants to support economic development in Ferguson and would have responsibility for managing the Community Development Block Grant Program. (Board to initiate, staff to implement)

3) Growth Management

- a. Identify and complete (develop) plans for specific small areas. (Board, Staff, Planning Commission)
- b. Develop a future land use plan (Comprehensive Plan). (Staff, Planning Commission, Board)
- c. Develop a Township housing plan to provide for low and moderately priced housing in the Township (workforce housing). (Staff, Regional input, possible ad hoc advisory group)

4) Environmental Stewardship

- a. Identify and use existing tools to preserve the environment - Chesapeake Bay Tributary strategy, National Pollutant Discharge Elimination System, source water protection, conservation easements, climate action plans, referendums, agricultural conservation easements, etc. (Board, Staff)
- b. Make certain that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board)
- c. Identify and preserve natural resources and environmentally significant areas (Staff, Board, Planning Commission, possible ad hoc advisory group)
- d. Develop and adhere to green policy for buildings, vehicles, and operations (Staff, consultants)

- e. Update the Recreation, Parks, and Open Space Plan with a specific emphasis on green infrastructure and sustainable parkland development

5) Best Management Practices for Operations

- a. Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board)
- b. Ensure proper training and professional development (Staff, Board)
- c. Ensure that operational practices are fiscally responsible (Staff)



6) Increase Participatory Government

- a. Utilize both ad hoc and standing citizen advisory boards with subject matter experts from the Township and the region to address issues related to parkland development and other matters of community interest.”
- b. Fully utilize two-way communication and online platforms used to communicate (Staff)

7) Promotion of Clean Renewable Energy

- a. Assess the Township for opportunities for renewable energy (Staff, possible advisory group)
- b. Practice and promote energy conservation (Staff, Board)
- c. Establish zoning incentives to encourage renewable energy and energy conservation (Staff, Board, Planning Commission, possible ad hoc advisory group)
- d. Establish an advisory group on renewable energy (Staff, Board)

8) Promotion of Municipal Identity

- a. Develop our Sense of Place by developing a vibrant Town Center, preserving our agricultural heritage, and promoting the features that make the Township unique. (Staff)
- b. Develop a Marketing Strategy (possible advisory group)
- c. Establish and promote community events with Township help/promotion (farmer’s markets, flea markets, etc.)

9) Partnerships and Regional Thinking

- a. Identify non-profits, businesses, and community groups for input on a variety of issues
- b. Work towards regional cooperation on issues that affect the entire Centre Region
- c. Increase financial stability through partnerships
- d. Monitor partnerships to ensure they continue to be beneficial

EXECUTIVE SUMMARY

2020 Budget Executive Summary



Township of

FERGUSON

Pennsylvania

2020 Ferguson Township Budget Executive Summary

Board of Supervisors

- Steve Miller, Chair (At-Large)
- Laura Dininni, Vice Chair (Ward I)
- Lisa Strickland (At-Large)
- Patty Stephens (Ward III)
- Prasenjit Mitra (Ward II)



Department Managers

- David Pribulka, Township Manager
- Centrice Martin, Assistant to the Manager
- David Modricker, Director of Public Works
- Eric Endresen, Director of Finance
- Chris Albright, Chief of Police
- Jenna Wargo, Director of Planning & Zoning



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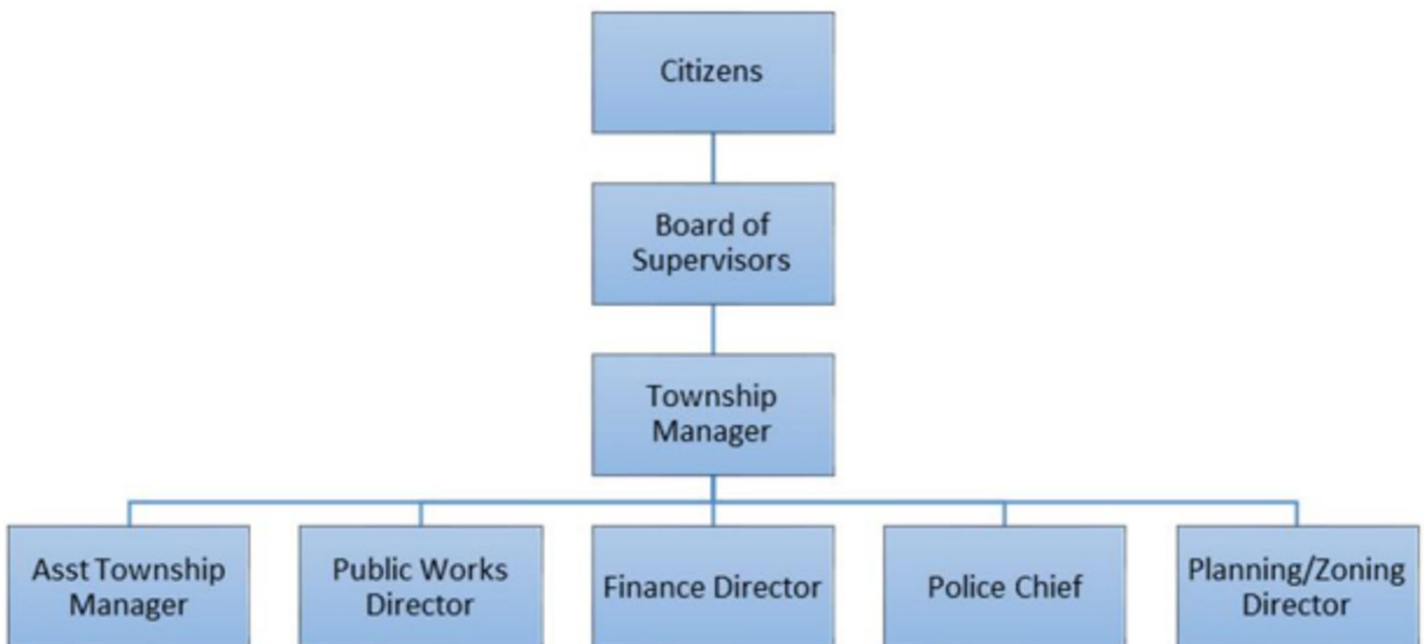


Executive Organizational Chart

The Leadership Team in Ferguson Township is responsible for the supervision of staff, relations with the Board and the public, strategic planning, and more. In 2017, David Pribulka was appointed Township Manager. In that capacity, David serves as the Chief Administrative Officer over the Township’s five departments.

On top of the Leadership Organizational Chart are the citizens of Ferguson Township. Through participation at public meetings, communications with elected and appointed officials, voting, and other involvement, citizens of the Township provide direction to the Board of Supervisors on priorities for expenditures and goals to advance the Township’s mission.

The Board of Supervisors consists of five members, serving staggered four-year terms. Within the membership, two representatives are elected At-Large, meaning they may reside anywhere in the Township, and the remaining three are elected representing their geographic wards. Wards are established based on population and are revised periodically to reflect the makeup of the community.



Introduction

By Dave Pribulka, Ferguson Township Manager



It is my pleasure to be able to present to you the 2020 Budget Executive Summary. This document serves to supplement the Ferguson Township Strategic Plan, Annual Operating Budget, Five-Year Capital Improvement Program, and Comprehensive Annual Financial Report (Audit) by providing some useful information for you to help better understand how your tax dollars are utilized.

The Township's Mission and Vision statements serve as guiding principles in developing the budget and in evaluating the progress being made on the goals, objectives and action steps contained therein.

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.

Vision Statement

The Township will strive to appropriate staff and resources to maintain its 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' by aspiring to create a sense of place, preserving agriculture and environmentally sensitive areas, and establishing a vibrant town center. Ferguson Township is home to a strong, diversified community and provides an effective transportation system, a rural, small town atmosphere, and the location and availability of open space.

2017 Ferguson Township Strategic Plan

There are many documents utilized by staff and elected and appointed officials to guide day-to-day operations in assurance that tax revenue is being expended responsibly and in keeping with residents' interests. These include the Township's annual operating budget, five-year capital improvement program, Centre Region Comprehensive Plan, and more. The Strategic Plan serves as the guiding document that assures decisions are being made in accordance with the goals of the elected officials of Ferguson Township.

In the summer of 2016, the Ferguson Township Board of Supervisors adopted an update to its Strategic Plan. It is available online or for review at the Township building. The Strategic Plan outlines nine goals established through a series of community focus groups, a non-scientific online survey, and a work session of senior staff and the Board of Supervisors. The goals range from the promotion of clean, renewable energy to financial stability and economic development.



2019 Accomplishments

- ✓ Substantially completed Phase II of the Stormwater Fee Study;
- ✓ Concluded the design and bidding of the new Public Works Maintenance Facility;
- ✓ Established the Sourcewater Protection Overlay District;
- ✓ Adopted comprehensive rewrites of the Zoning and Subdivision and Land Development Ordinances;
- ✓ Completed millions of dollars of capital projects including roadway resurfacing, parkland improvements, and more;
- ✓ Adopted the Pine Grove Mills Small Area Plan;
- ✓ Began work on a strategy to achieve environmental sustainability in accordance with the Board's direction;
- ✓ Began work on renovating the municipal building to accommodate current and future staffing needs and improve the efficiency of our operations;
- ✓ Concluded the Northland Area Mobility Study to identify transportation improvements for pedestrians, bicyclists, motorists, and public transit throughout the corridor;
- ✓ Adopted a Parental Leave of Absence Policy and Remote Work Policy to make the Township a more competitive employment option to recruit top talent;
- ✓ Facilitated several land development reviews and ordinance amendments to allow for planned, sustainable growth in the community; and
- ✓ Hired new leadership and "front-line" staff including a new Planning & Zoning Director, Community Planner, and Communications Coordinator.



2020 Initiatives

- ✓ Update the Recreation, Parks, and Open Space Plan;
- ✓ Rewrite the Terraced Streetscape District Zoning Ordinance for the West College Avenue Corridor;
- ✓ Complete the renovations of the municipal building and the construction of the Public Works Maintenance Facility;
- ✓ Conclude reviews of land development plans for Orchard View (formerly Harner Farms) and other subdivisions;
- ✓ Install traffic signal optimization software to improve coordination between the Township's traffic signals to allow for smoother traffic flow;
- ✓ Update the Ferguson Township Strategic Plan;
- ✓ Conduct a salary survey to ensure the organization is remaining competitive in 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 unsolved cases in the Township by dedicating additional resources and personnel to their investigations;
- ✓ Conclude the Stormwater Fee Study;
- ✓ Secure grant funding for improvements to Suburban Park and conclude the floodplain study of the park area;
- ✓ Complete the design of improvements to the Park Hills Drainageway; and
- ✓ Begin the process to implement the Pine Grove Mills Small Area Plan and Northland Area Transportation Mobility Study.



Local Government is growing.

The old standards and expectations of local government service delivery must evolve to meet the needs of our time. It is still the highest priority of the Township to provide our residents with quality and professional public services, functional roads and infrastructure, and safety; however, the public rightly expects more of their government in the 21st century. Enhancements like electronic services, broadband Internet, climate adaptation and mitigation, and heightened transparency punctuate the mission of all Township departments. It is incumbent on all staff and elected and appointed officials to usher Ferguson Township into a modern era, and it is a challenge that we aim to meet head-on and continue to enhance the qualities that make this community a special place to live, work, study, and visit.

Community Profile

Established:	1801
Population:	19,316 (U.S. Census population estimate as of July 1, 2017)
Population Density:	372.2 per square mile
Land Area:	52 square miles
Elevation:	1,200 feet
Boundaries:	Fixed
County:	Centre
Named For:	Thomas Ferguson, Miller

Since its formation in 1801, Ferguson Township has grown into a diverse community, combining the characteristics of residential life with those of industrial and agricultural interests. Named for Thomas Ferguson, an early settler who operated a mill in the Village of Pine Grove Mills, the Township sits on the southern edge of Centre County. The Township encompasses an area of 52 square miles and is home to approximately 19,316 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.

In 2015, Ferguson Township was recognized as a Certified Gold Community by Sustainable Pennsylvania. The recognition was a direct result of Ferguson Township's commitment to high-quality, sustainable governance. Efforts in the areas of agricultural preservation, comprehensive planning, sound financial management, and public safety are just a few reasons why the Township was honored with this distinction.

Sustainability in all our operations continues to be our primary focus. As stewards of taxpayer resources, it is our duty to ensure that revenue is focused on improving service delivery to our residents and businesses; but the challenge does not end there. There are new hurdles to overcome from unfunded state and federal liabilities, evolutions in the workforce, and a changing environment. As such, these continue to impress upon us the importance of our community's Mission and Value Statements.

It is my pleasure to report that the 2020 Operating Budget affirms this commitment to preserving and enhancing the features that make our community a special place to live, work, study, and visit.

Sincerely,
Township of Ferguson



David Pribulka
Township Manager

Who are we?

Administration Department

Effective professional management drives the mission of the Administration Department. Among its many responsibilities, Administration is tasked with the daily oversight of the Township's other departments. Additionally, the Administration Department, specifically the Township Manager, serves as the key liaison between the Board of Supervisors and Township staff. Duties in this capacity include working with the Board to create meeting agendas, organize staff work plans, and facilitating the implementation of policies established by the elected officials.

Other responsibilities of the Administration Department include organizing community engagement initiatives. The Township Manager and Assistant to the Manager conduct regular meetings with community stakeholders such as residents, businesses, and neighborhood associations.

The Department also includes a Communications Coordinator responsible for producing publications that include the monthly e-Newsletter, semi-annual print newsletter and other documents, as well as managing social media designed to communicate Township services and initiatives to the people who call the Township home. A shared Administrative Assistant is also included in the department and reports to the Finance Director and Human Resources Administrator.

Human resource management, compliance with state and federal law, budget preparation, employee labor relations, and more all make up the day-to-day activities of the Administration Department. As increased demands are placed upon municipalities for more efficient and effective local and regional services, the call for sound professional management becomes more important.

Finance Department

With planned expenditures in the Township's General Fund budgeted to exceed \$13.6 million in 2020, sound financial management is critical to the operation of municipal services. The Department handles all revenue and expenditures associated with Township operations. These include managing accounts receivable and payable, collecting taxes, and monitoring Township debt.

Additionally, the Finance Department is responsible for administering payroll, managing grant revenue, tracking fixed assets and inventories, invoicing, and analyzing trends to ensure the solvency of the Township and its budget. The Finance Department includes the Finance Director, Accountant, Tax Associate, and an Administrative Assistant shared with the Administration Department.



Public Works Department

With more than 50 square miles and over 90 road miles, public improvement projects are constantly underway. The Public Works Department consists of several “branches,” each with responsibility for the management of different, yet related services. The Engineering Department is responsible for designing and inspecting capital projects, reviewing land development plans for compliance with Township ordinances such as traffic and stormwater, managing the Municipal Separate Storm Sewer System (MS4) Program, and Geographic Information Systems (GIS) mapping.

The Township’s road crew is responsible for the maintenance of Township roads and infrastructure. These responsibilities include snow removal, landscaping, execution of road projects, maintenance of the Township’s fleet of vehicles, and much more. The Township also employs a full-time Arborist who is responsible for the maintenance and care of the Township’s tree inventory, which includes over 4,500 trees of various species. Finally, the Public Works Department includes two custodians responsible for maintaining the Township’s campus.



Planning & Zoning Department

Sound land use planning is always at the heart of Goal 3 of the Strategic Plan – Growth Management. Accommodating growth while preserving the agricultural heritage that makes Ferguson Township unique can be challenging. The Planning & Zoning Department employs a Director, Community Planner, Zoning Officer, and Staff Assistant.

The Department shares an Administrative Assistant with Public Works and a part-time Ordinance Enforcement Officer with the Police Department. The Department reviews zoning permit applications, and subdivision and land development plans. These are reviewed for consistency with Township ordinances and overall goals, as well as compliance with the Pennsylvania Municipalities Planning Code.

The Planning & Zoning Department also proactively drafts new ordinances to address the demands of a changing community. As new technology emerges in areas such as alternative energy, and digital infrastructure, the Township must be poised to adapt and effectively regulate these arenas for the benefit of the entire community.



Police Department

Charged with providing for public safety, the Township's 22-person Police Department is a 24 hours-per-day, 365 (366 this year!) days-per-year operation. Responsibilities include patrolling the more than 90 road miles owned by the state and municipality within Township borders, deterring, preventing, and investigating criminal activity, enforcing traffic laws, investigating crashes, and responding to calls for service.

The Police Department works cooperatively with other local jurisdictions including Patton Township, State College Borough, and Penn State University to share information, provide assistance when needed, and provide community education and outreach. The Police Department works cooperatively with other local jurisdictions—including Patton Township, State College Borough, and Penn State University—to share information, provide assistance when needed, and provide community education and outreach. In 2018, the Department dedicated a cold case team to investigating unsolved crimes. That team continues to work on resolving the Township's unsolved cases in 2020.

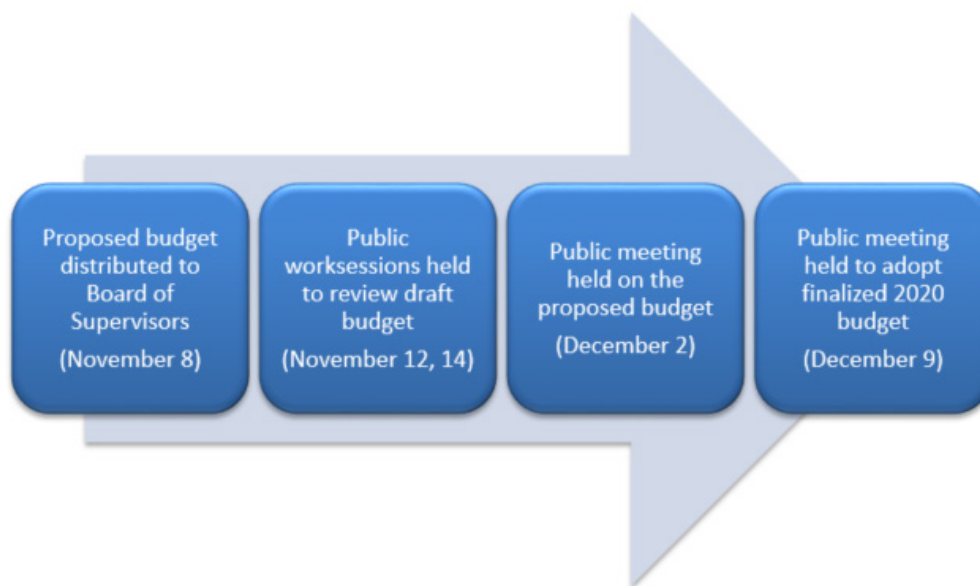
Throughout the year, the Police Department hosts and participates in several community outreach events. These include the annual Bike Rodeo, school walkthroughs, Crisis Intervention Team Training, biannual Township Open House, and many others. Additionally, the Police Department assists with the policing of several large events per year including Penn State football games.

In 2017, the Department earned accreditation through the Pennsylvania Law Enforcement Accreditation Commission. This rigorous program required the Department to demonstrate compliance with dozens of established policies governing topics from patrol to collection and preservation of evidence and many others.

This voluntary accreditation program exemplifies the dedication of the Police Department to providing for public safety in a competent and professional manner. In 2020, the Department will go through the process to achieve reaccreditation by reaffirming the policies required by the Pennsylvania Law Enforcement Accreditation Commission.



Budget Process and Overview



Preparation of the Annual Operating Budget begins in October of each year. Staff and Department Heads review expenditures from the prior year and identify priorities for the upcoming year. Each department's proposed budget is reviewed by the Township Manager, and requested expenditures are evaluated based on Township priorities, projected revenues, and the overall financial standing of the Township.

After each department's budget is reviewed, the Township Manager and Finance Director draft the proposed Operating Budget. Two public worksessions are then scheduled with the Board of Supervisors to review the budget. During the worksessions, the proposed budget is typically reviewed in detail by department, and the Board is given an opportunity to suggest changes and discuss the document before it is presented for approval. After the worksessions, another draft with the suggested revisions is prepared for tentative approval by the Board of Supervisors at the first meeting in December. The final Operating Budget is typically presented for approval at the last regular meeting of the Board of Supervisors in December.

Description of Township Funds

The Government Finance Officers Association (GFOA) establishes principles and guidelines for government accounting. Ferguson Township has adopted these standards to help ensure that the Township’s finances are in keeping with public expectations of good stewardship of taxpayer money. The Township is honored to have been recognized for adherence to these principles.

Township expenditures are divided into several funds. Funds are categorized, and revenue allocated to each fund is used for a specific purpose. For example, revenue allocated to the Street Light Fund is used for maintenance, bulb replacements, and electricity to service the 94 streetlights in Ferguson Township. The largest Township fund is the General Fund, and the majority of Township expenditures are financed from this fund. Several smaller funds exist for a variety of special purposes. The following is a description of each fund:

GENERAL FUND				
<p>The General Fund accounts for all financial resources and legally authorized activities of the Township except those required to be accounted for in other specialized funds. The General Fund includes items such as staff salaries and benefits, office supplies, and contributions to COG programs. Revenue sources for the General Fund include real estate, real estate transfer, earned income, and Local Services Taxes, as well as permitting fees, grant funding, and other income. The majority of the current operating expenditures of the Township are financed from the General Fund.</p> <p>Departments Involved: Administration, Finance, Planning & Zoning, Public Works, Police</p>				
2019 Budgeted Expenditures	2020 Budgeted Proposed	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$12,710,444	\$13,656,761	\$946,317	7.45%	\$6,070,777
STREETLIGHT FUND				
<p>The Street Light Fund is a specialized fund dedicated to the operation of streetlights located in the Township. Revenue for this fund comes from assessments levied annually on properties located within a 250-foot radius of a streetlight. Expenditures in this fund include maintenance, bulb replacements, and electricity to illuminate 219 streetlights in the Township.</p> <p>Departments Involved: Public Works, Finance</p>				

2019 Budgeted Expenditures	2020 Budgeted Expenditures	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$22,500	\$22,500	\$22,500	0%	\$650

HYDRANT FUND

The Hydrant Fund is a specialized fund used for the operation and maintenance of fire hydrants in the Township. Assessments are made annually on properties located within a 780-foot radius of a fire hydrant. The assessments are used to operate and maintain the 337 fire hydrants located in the Township. A substantial increase in this Fund in 2020 is attributable to an increase in the rates assessed for fire hydrant service by the State College Borough Water Authority.

Departments Involved: Public Works, Finance

2019 Budgeted Expenditures	2020 Budgeted Expenditures	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$41,375	\$85,000	\$43,625	106%	\$500

LIQUID FUELS FUND

The Township receives grant money from the Commonwealth of Pennsylvania based on a formula that includes the Township’s population and miles of roadway. The grant money comes from state tax on gasoline and diesel fuel. The Township expends this money on road projects such as guiderail replacements, highway pavement markings, and the purchase of general road materials.

Departments Involved: Public Works

2019 Budgeted Expenditures	2020 Budgeted Expenditures	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$618,000	\$592,750	-\$25,250	-4%	\$920,365

GENERAL OBLIGATION FUND

In 2019, the Township authorized the issuance of a General Obligation Bond in the amount of \$6,995,000 to finance the construction of a new Public Works Maintenance Facility. The proceeds of this bond, originally anticipated in 2019, have been added to the 2020 Operating Budget in this Fund. A majority of this fund balance will be transferred into the Capital Reserve Fund to pay for the construction of the maintenance facility.

Departments Involved: Administration, Finance

2019 Budgeted Expenditures	2020 Budgeted Expenditures	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$6,001,000	\$7,617,895	\$1,616,895	27%	\$341,156

AGRICULTURAL PRESERVATION FUND

The Township established this fund to partner with the Centre County Agricultural Land Preservation Board and Commonwealth of Pennsylvania to help purchase conservation easements to preserve Township farmland. The Township contributes \$150 per acre toward the purchase of conservation easements. Revenue for this fund comes from transfers out of the General Fund. Budgeted expenditures in this fund vary greatly year to year depending on whether farms in Ferguson Township are selected for preservation and the acreage to be preserved.

Departments Involved: Administration, Planning & Zoning

2019 Budgeted Expenditures	2020 Budgeted Proposed	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$60,000	\$53,250	-\$6,750	-12%	\$52,863

CAPITAL RESERVE FUND

This fund was established to account for capital expenditures of the Township. Capital expenditures are generally large items and include road projects, vehicle replacements, and equipment costs over \$2,500 per item. Revenue for this fund comes from a variety of sources such as grant funding, the sale of equipment, and transfers from the General Fund. In 2020, this fund includes the costs associated with the final design and construction of the new Public Works Maintenance Facility, which will be funded by transferred revenue from the General Obligation Fund.

Departments Involved: Administration, Finance, Planning & Zoning, Public Works, Police

2019 Budgeted Expenditures	2020 Budgeted Proposed	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$7,654,638	\$8,937,950	\$1,283,312	16.77%	\$133,991

REGIONAL CAPITAL RECREATION PROJECTS FUND

This fund is used for capital improvements for regional parks and pools. Examples of expenditures from this fund include equipment and vehicle replacements for the Centre Region Parks and Recreation Department. Revenue for this fund comes from fee paid in lieu of parkland associated with private land development. Typically, the Township will accept a fee-in-lieu of parkland to better plan for the recreational needs of the community.

Departments Involved: Public Works, Centre Region Parks and Recreation**

2019 Budgeted Expenditures	2020 Budgeted Proposed	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$149,376	\$143,216	-\$6,160	-4.13%	\$1,446,500

TRANSPORTATION IMPROVEMENT FUND

This fund accounts for improvements to transportation infrastructure such as street repairs and the installation of ADA-accessible ramps on sidewalks. Expenditures also include the relocation of utilities such as power lines and Internet fiber in accordance with other capital projects. Revenue for this fund can come from a variety of sources such as interest revenue, grants, and developer contributions, but the largest funding source is dedicated tax revenue from the 2002 tax increases on real estate, real estate transfers, and earned income.

Departments Involved: Public Works

2019 Budgeted Expenditures	2020 Budgeted Proposed	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$3,251,000	\$3,036,400	-\$214,600	-6.61%	\$2,664,108

PINE GROVE MILLS STREETLIGHT FUND

This specialized fund accounts for the cost of construction of the Pine Grove Mills streetlights. Revenue primarily comes from resident contributions.

Departments Involved: Administration, Public Works

2019 Budgeted Expenditures	2020 Budgeted Proposed	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance

\$0	\$0	\$0	0.00%	\$20,384
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PARK IMPROVEMENT FUND

This capital projects fund is used for improvements made to parks located within the Township. In 2020, capital expenditures on parks were moved to this Fund.

Departments Involved: Administration, Public Works, Centre Region Parks and Recreation**

2019 Budgeted Expenditures	2020 Budgeted Proposed	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$0	\$195,100	\$195,000	100%	\$7,840

POLICE PENSION TRUST FUND

This fund accounts for pension payments made to 12 retired Township police officers, as well as all administrative and legal fees related to the operation of the trust fund. Members of the pension plan are only permitted to contribute a maximum of 5% since members also contribute to Social Security. The remaining revenue is earned through Township contributions, interest revenue, and state funding.

Departments Involved: Administration, Finance, Police

2019 Budgeted Expenditures	2020 Budgeted Expenditures	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$327,650	\$327,650	\$0	0%	\$5,476,221

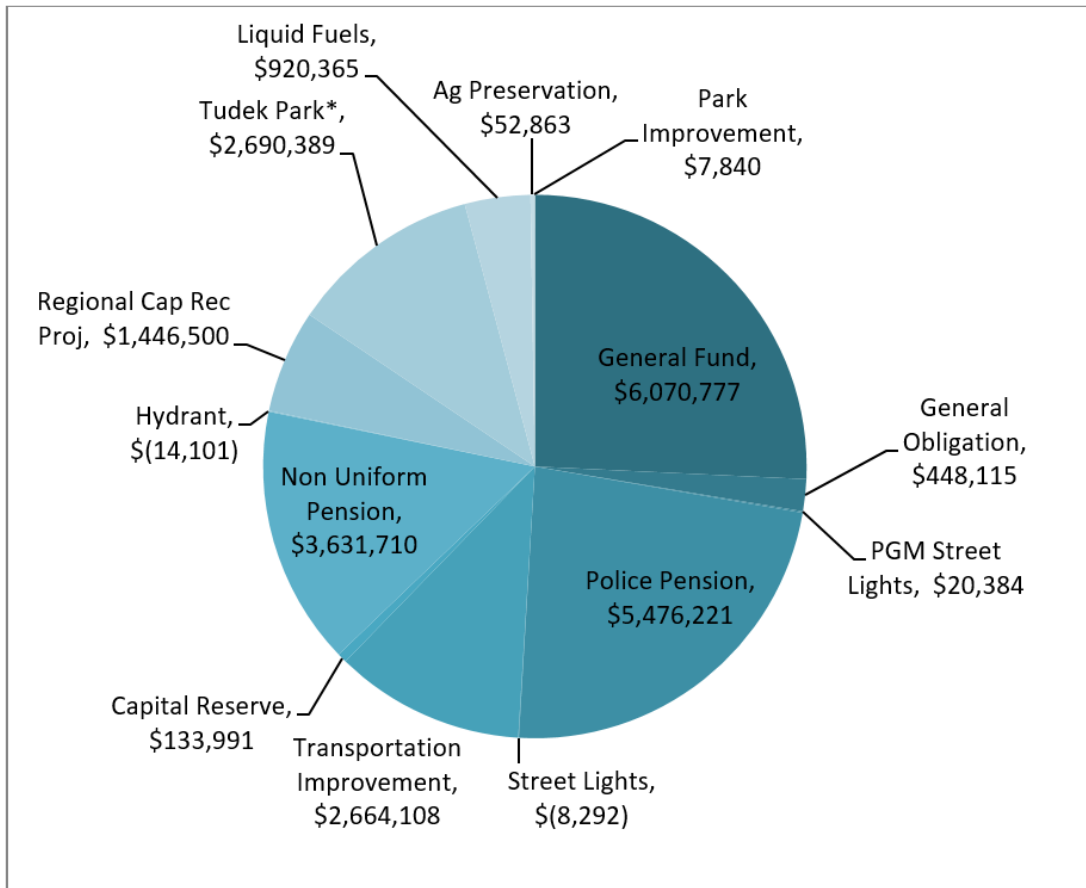
NON-UNIFORMED PENSION TRUST FUND

Revenues for this fund include state and Township funding. Expenditures from this fund can include payments made to a non-uniform pension plan and transfers of state and Township revenue to the General Fund.

Departments Involved: Administration, Finance

2019 Budgeted Expenditures	2020 Budgeted Proposed	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$56,500	\$70,766	\$14,266	25.25%	\$3,631,710

Estimated Fund Balances as of December 31, 2020



* Includes Tudek Land as an asset.

Revenue: Where does most of the money come from?

As you might expect, taxes make up approximately **80%** of the total revenue collected by the Township. For the twelfth straight year, the Township is not proposing a tax increase – the last tax increase was in 2008, when Real Estate Tax was increased from 1.562 to 2.422 mills.

Real Estate Transfer Tax - \$1,450,000

Real Estate Transfer Tax is paid at the time a property transfers from one owner to another. The Transfer Tax is levied at 2.75% of the value of the sale. Of that 2.75%, 1.0% is allocated to the Commonwealth of Pennsylvania, .5% is allocated to the State College Area School District, and the remaining 1.25% is allocated to the Township as revenue.

TOM TUDEK MEMORIAL PARK FUND*

This 501 (c) 3 fund was established to assist with capital expenditures associated with The Tom Tudek Memorial Park. These include improvements to pathways, the rental house, and dog park, as well as maintenance costs of the butterfly garden, and horse barn. This fund also includes expenditures for general liability insurance on the rental house and barn. Revenue for this fund comes from gifts, bequeaths and contributions, rental fees charged for the farmhouse on the property and fees charged to board horses at the barn.

Departments Involved: Administration, Centre Region Parks and Recreation**, Tom Tudek Memorial Park Trust

2019 Budgeted Expenditures	2020 Budgeted Proposed	Dollar Value Change from 2019	Percent Change from 2019	Remaining Fund Balance
\$24,018	\$72,518	\$48,500	201.94%	\$2,690,389

* Includes value of property assets.

** Denotes Centre Region Council of Government Agency or Program

Where Does the Money Come From?

The Township collects its revenue from several sources. The following table lists the Township’s estimated General Fund revenue:

Category	2020 Budgeted Revenue (Total Figures)
Real Property Taxes	\$1,494,220
Local Enabling Taxes -	
Real Estate Transfer Tax: \$1,450,000	
Earned Income Tax: \$7,000,000	\$8,780,000
Local Services Tax \$330,000	
Licenses & Permits	\$302,052
Fines	\$65,300
Interest Revenue, Rents & Royalties, Other	\$226,409

Category	2020 Budgeted Revenue (Total Figures)
Federal Grant Revenues	\$40,000
State Revenues	\$631,591
Local Revenues	\$195,398
Charges for Services	\$173,940
Interfund Operating Transfers-In	\$70,766
Total Revenue	\$11,979,676

The projected General Fund revenue is not sufficient to cover the proposed expenditures in 2020. Assuming revenues and expenditures are exactly correct, there will be a deficit of **\$1,677,085** in the General Fund.

How is the difference made up?

Fund Balances

In some years, the Township expends more money than it takes in; in other years, the Township collects more revenue than it spends in other years. When revenues exceed expenditures in any year, the difference carries over as a fund balance that can be used to finance special projects without needing to incur debt, or to make up for deficits in future years.

Through careful and conscientious budgeting over the years, the Township has accrued sufficient fund balances to meet the budget deficit in 2020 without the need for a tax increase. There is no legal requirement for the Township to carry a fund balance; however, the Government Finance Officers Association recommends that local governments carry a fund balance in the General Fund of 25% of its expenditures. At the end of 2020, the Township’s fund balance in the General Fund is predicted to be approximately **44%** of its proposed expenditures, or \$6,070,777. This means the Township will remain in a strong financial position at the end of the fiscal year.

It is important to note that, while the Township maintains healthy fund balances in each of its funds, future budget shortfalls may require tough decisions to ensure the financial stability of the Township. These may include tax increases, reductions in expenditures, and finding new sources of revenue.

State College Area, and significant non-recurring large property sales that may occur in any one year. When a property is sold for substantial market value, the result is a larger than normal Real Estate Transfer Tax collection for the Township. Because the revenue collected from this tax is dependent on market conditions, it can fluctuate year-to-year and it is a difficult revenue stream to predict with great accuracy.

Real Property Tax - \$1,484,220

Real property taxes include three categories. Real estate taxes are calculated based on assessed value of real property in the Township. Assessed values in Centre County are generally 50% of the market value as of the date of the last reassessment by the Centre County Board of Property Assessments, Appeals, and Review. The assessed values of each property are taxed at 2.422 mills (.002422 x taxable value). Centre County has not conducted a complete reassessment of property values since 1994. Therefore, changes in assessed value only occur for newly-constructed or altered residential or non-residential property, an assessment is appealed, or other factors prompt a reassessment.

The second category is supplemental real estate taxes. When new tax parcels are created by subdividing property, or when property improvements are made, the new taxable values often do not meet the deadline for the initial tax bill printing. These property owners are billed separately in the supplemental category for the first year. Supplemental taxes are included on the annual billings in subsequent years.

Finally, the third category is delinquent taxes. As the name implies, this category covers real estate taxes that are not paid by the end of the year. Delinquent property taxes are collected by the county and the proceeds are forwarded to the Township and/or the school district depending on the levy. For the 2020 Budget, this budget amount is estimated at \$10,000.

Earned Income Tax - \$7,000,000

Earned Income Tax is levied on employees residing in the Township. In other words, Township residents pay Earned Income Tax to Ferguson Township, regardless of where their place of employment is located. The current Earned Income Tax rate is 1.40% of taxable income. It should be noted that, since 2012, Earned Income Taxes are collected by the Centre County Tax Agency through a contract with the Borough of State College. The Centre Tax Agency collects a fee of 2.4% of the tax collected for the Township, and the remaining 97.6% is remitted to the Township. The Township receives approximately 9,000 individual tax returns per year.

Local Services Tax - \$330,000

Local Services Tax was enacted by the Township on January 1, 2009. The tax is a flat rate of \$52.00 per year for wages exceeding \$12,000. Those with wages below \$12,000 earnings are exempt from the Local Services Tax. Of the \$52.00 collected, \$5.00 is remitted to the State College Area School District, and the remaining \$47.00 is remitted to the Township. It should be noted that the Borough of State College is the current collector of Local Services Tax for the Township, and deducts a 3.0% collection fee from gross collections before remitting to the Township.

Where Does the Money Go?

As stewards of taxpayer dollars, it is important the Township allocates its revenue in an efficient manner in order to provide the highest quality public services to residents. The **\$13,656,761** in planned General Fund expenditures in 2020 are divided among the Township's Administration, Police, Public Works, Planning & Zoning, and Finance Departments to help execute the Township's Mission and advance the goals of the Strategic Plan. Additionally, as an active member of the Centre Region Council of Governments (COG), revenue collected is used to fund the COG programs in which the Township participates.

Where do your taxes go?

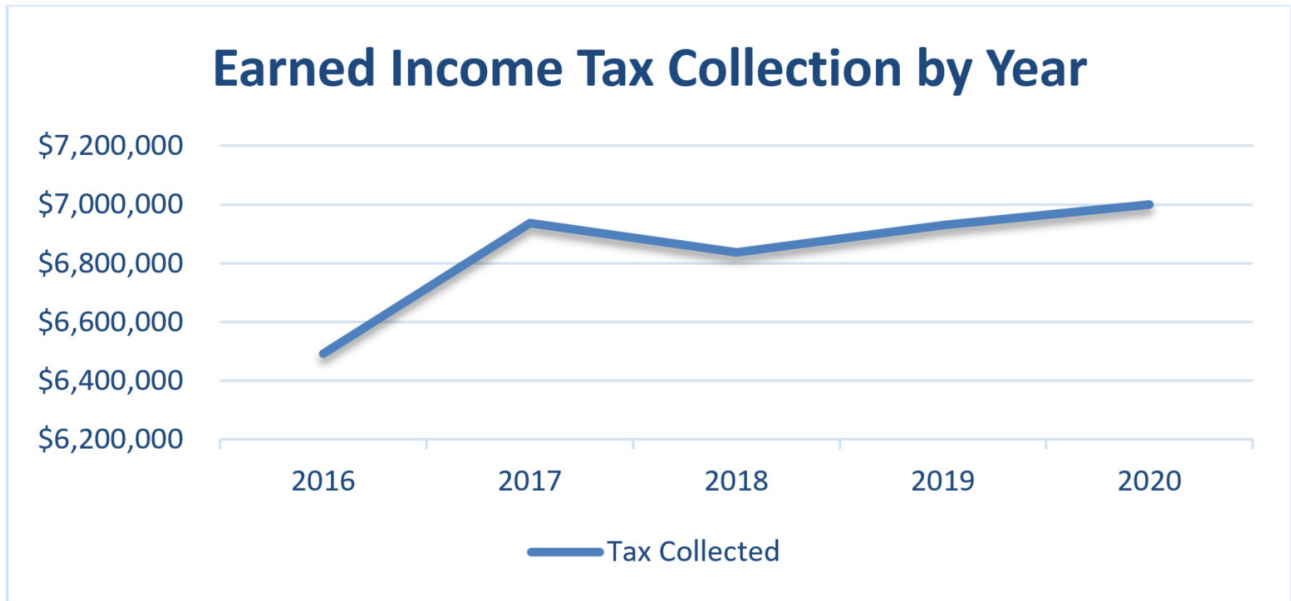
Note: Taxes are collected and allocated by the Centre Tax Agency and only what is distributed to the Township is counted as revenue.

Ever wonder what happens to your tax dollars once they are paid? In addition to funding the services provided by the Township, your taxes are also allocated to other organizations such as Centre County and the State College Area School District. An important goal of the 2017 Strategic Plan is 'Financial Stability,' and includes adjusting revenues to adequately fund programs and needs. A strong and reliable tax base is critical to achieving that goal.

The information below describes how the taxes paid by residents and property owners are distributed across the various public entities serving the Township.

Earned Income Tax

For every dollar collected in Earned Income Tax, **60 cents** are remitted to Ferguson Township, and **40 cents** are remitted to the State College Area School District.



Note – Since 2012, commission has been deducted by the Centre Tax Agency.

Real Estate Tax

For every dollar collected in Real Estate Tax, **79 cents** is remitted to the State College Area School District, **16 cents** is remitted to Centre County, and **5 cents** is remitted to the Township.



79 Cents to School District



16 Cents to County



5 Cents to Township

Public Safety - \$133.82 per resident | ↑ \$5.03 more than 2019

The Police Department is responsible for patrolling approximately 52 square miles and more than 90 road miles to help ensure the safety of the students, visitors, and residents of Ferguson Township. In the 2020 General Fund, Public Safety operating expenditures are budgeted at **\$2,450,666**, or **\$126.87** per resident. This figure includes police officer salaries, fuel and maintenance for police vehicles, criminal investigation expenses, and general operating costs. Public Safety capital expenditures are budgeted at **\$231,400**, or **\$11.98** per resident. Capital expenses for 2018 included one new police cruiser, new mobile data forensic software, and the remaining Township share of the replacement of the Mobile Data/Records Management System. Public Safety expenditures do get offset by some federal and state grant revenue, which varies by year depending on the availability of funding.

Public Works – \$694.04 per resident | ↑ \$79.47 more than 2019

The Public Works Department includes the Director, road crew, two engineers and an Engineer's Assistant, a GIS technician, Arborist, and mechanic. The Department's responsibilities include maintenance of Township roadways and shared use paths, stormwater management, curbside brush and leaf collection, and much more. The Department's operating budget in the 2020 General Fund is **\$1,989,128**, or **\$102.98** per resident. The largest category of expenditures in this budget is salaries but the figure also covers general operating expenses. Capital expenditures are budgeted at **\$8,560,550**, or **\$443.18** per resident.

Infrastructure projects represent a significant cost to Township residents. There are over 90 road and street miles in Ferguson Township, and cost to maintain those roads typically exceeds \$1 million each year. Road projects in 2020 are expected to total **\$2,856,400**, or **\$147.88** per resident. A description of planned 2020 road projects can be found on page 287 of the budget document.

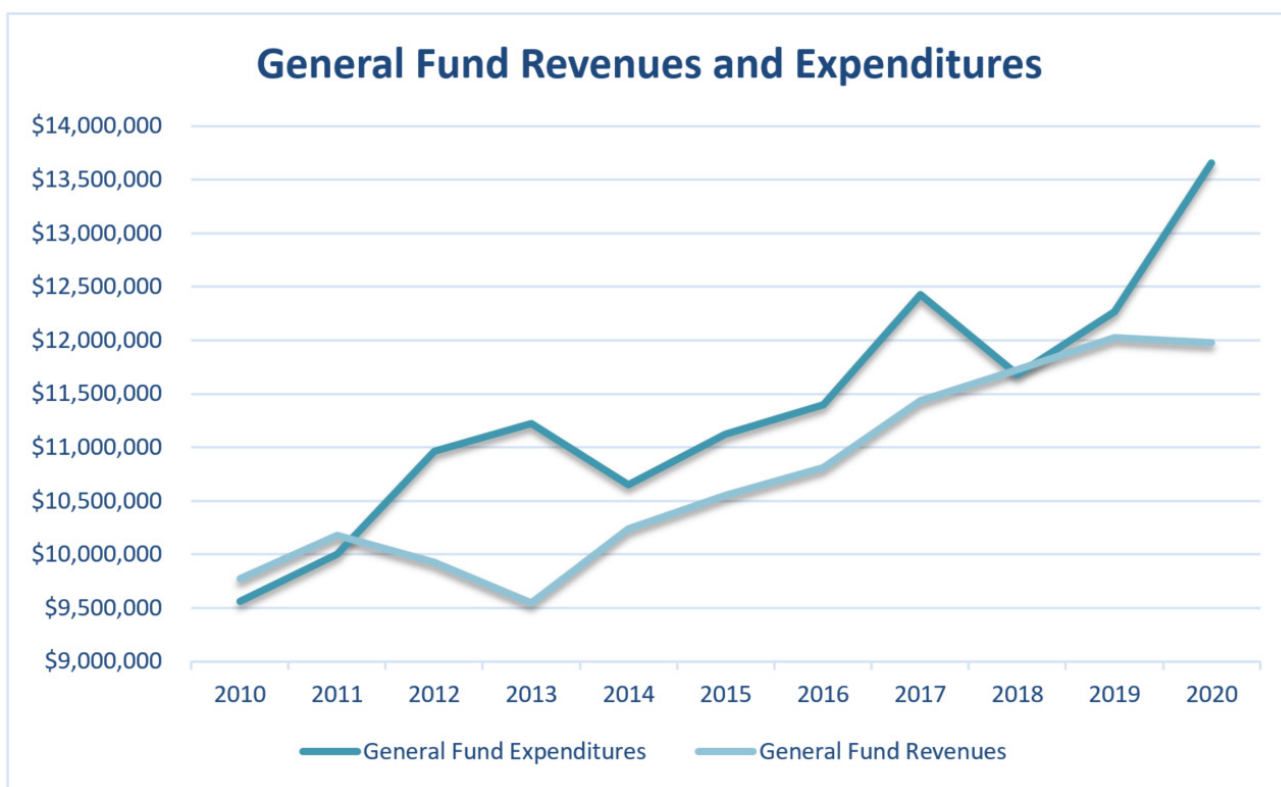
It is important to note that these figures represent a substantial one-time cost associated with the construction of a new Public Works Maintenance Facility. The cost of this will be absorbed through a municipal bond issued in 2019 and paid back over the life of the bond.

Expenditures

The Township’s Mission is “to provide efficient, cost effective, professional services to our residents in a fair, cooperative, ethical, and honest manner.” In order to provide those services to the residents that call the Township home, revenue must be allocated in a manner that is consistent with the Strategic Plan. In the last ten years, the Township has seen growth in both revenue and expenditures. Steady growth in both areas helps to ensure the provision of quality services.

Earned Income Tax

For every dollar collected in Earned Income Tax, 60 cents are remitted to Ferguson Township, and 40 cents are remitted to the State College Area School District.



Local Services

The five departments of Ferguson Township are primarily responsible for the delivery of most of the public services provided each day. Census data from the American Community Survey shows that Ferguson Township is home to an estimated **19,316** residents. Using this number, it’s possible to approximate the cost of services provided per resident. It is important to note, however, that these figures are estimates. Changes in assumptions and how expenditures are funded, such as through debt service, may conflate line items in the budget and make per resident expenditures appear to increase or decrease more dramatically than they really are.

Administration – \$24.90 per resident | ↑ \$3.42 more than 2019

The Administration Department consists of the Township Manager, Assistant to the Manager, HR Administrator, Communications Coordinator, and administrative staff. The 2020 operating expenditures are budgeted at **\$415,762**, or **\$21.53** per resident. Expenses in this category include staff salaries, office supplies, communications, and other expenses. Capital expenditures are budgeted at **\$65,000**, or **\$3.37** per resident, and includes consulting services for a fire station study, Strategic Plan update, and a test of the Township's disaster recovery plan.

Government Buildings – \$9.73 per resident | ↑ \$.29 more than 2019

The cost of maintenance of government buildings in 2020 is budgeted at **\$187,953**, or **\$9.73** per resident. This includes the salary for two maintenance staff, one of whom is shared with the Centre Region Council of Governments. Additionally, the expenditures include contracted services associated with the maintenance and operations of the municipal buildings.



PERFORMANCE MEASURES

Township of Ferguson, Pennsylvania

Schedule of Operating Indicators by Function/Program
(Unaudited)
Years Ended December 31

SCHEDULE 17

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Administration (5)										
Electricity Costs, Office	\$ 22,168	\$ 19,704	\$ 24,478	\$ 18,533	\$ 20,867	\$ 21,657	\$ 21,495	\$ 21,198	\$24,026	\$ 21,657
Electricity Costs, Public Works	8,155	6,344	8,212	5,629	6,744	2,310	4,370	6,844	4,753	7,106
Heating Costs (gas), Office	7,136	3,348	3,676	2,505	4,722	5,972	4,195	3,547	3,800	5,972
Heating Costs (gas), Public Works	4,163	4,577	7,387	4,790	6,414	8,560	6,546	5,858	6,187	8,560
Police (1)										
Number of Sworn Officers	20	20	20	20	21	21	22	22	22	22
Total Calls for Service	4,787	4,760	4,479	4,486	4,879	4,695	4,926	4,869	5,151	4,878
Traffic Citations	1,869	1,553	781	1,080	1,242	1,228	992	818	690	754
Criminal Arrests	399	401	312	363	385	303	281	214	194	175
Traffic Stops	2,712	3,254	1,975	2,214	3,428	3,257	2,692	2,305	1,928	2,104
Parking Tickets	1,058	720	812	655	572	565	878	1,256	1,004	1,268
Public Works/Engineering (2,4)										
Highway Occupancy Permits issued	33	31	71	82	52	69	57	36	59	63
Land Development/Subdivision plans reviewed	15	17	10	16	26	16	19	12	14	19
Tons of Salt purchased	971	1,119	1,375	924	1,382	1,676	1,410	1,182	1,385	1,589
Cubic yards/tons of leaves/brush collected (a)	12,456	9,721	10,585	11,068	8,709	1,214	1,297	1,082	1,234	1,594
Planning & Zoning (3)										
Zoning permits issued	230	379	249	349	197	186	232	210	348	331
Sign permits issued	37	62	53	54	46	43	30	38	28	36
Home Occupation permits issued	NA	NA	NA	NA	NA	11	7	12	4	4
Rental permits issued (b)	48	52	73	90	277	83	244	272	81	105
Land Development permits issued	NA	NA	NA	11	10	11	3	7	3	6

NA= data not available

Notes: (a) Beginning in 2014, leaf and brush measured by weight rather than volume
(b) Beginning in 2014, rental permits are reported separately from home occupation permits

Sources: (1) Ferguson Township Police Department
(2) Ferguson Township Public Works Department
(3) Ferguson Township Planning and Zoning Department
(4) Ferguson Township Annual Operating Budgets
(5) Ferguson Township accounting records



FERGUSON TOWNSHIP POLICE DEPARTMENT

December 2019 Calls for Service

Part I Crimes Summary	Previous Month Dec. 2018	Current Month Dec. 2019	Previous YTD Dec. 2018	Current YTD Dec. 2019
Homicide	0	0	0	0
Rape	0	0	2	4
Robbery	1	0	2	0
Assault	4	2	25	51
Burglary	3	0	18	35
Theft	9	5	70	65
Auto Theft	0	0	4	0
Arson	0	0	0	0
Total	17	7	121	155

Part II Crimes Summary	Previous Month Dec. 2018	Current Month Dec. 2019	Previous YTD Dec. 2018	Current YTD Dec. 2019
Forgery	0	0	6	5
Fraud	3	4	73	64
Embezzlement	0	0	0	0
Receiving Stolen Property	0	0	0	1
Criminal Mischief	2	1	30	33
Weapons Violation	0	1	1	2
Prostitution and Commercialized Vice	0	0	0	1
Sex Offense	0	0	11	5
Drug Violation	2	0	16	13
Offenses Against Family	1	0	3	0
DUI	2	6	33	37
Liquor Laws (minors law, furnishing, false ID)	1	3	12	12
Public Intoxication	1	0	35	29
Disorderly Conduct	17	13	298	196
Vagrancy	1	0	2	0
All Other Criminal	4	4	38	34
Total	34	32	558	432

Total Crimes	Previous Month Dec. 2018	Current Month Dec. 2019	Previous YTD Dec. 2018	Current YTD Dec. 2019
Part I Crimes	17	7	121	155
Part II Crimes	34	32	558	432
Total	51	39	679	587



FERGUSON TOWNSHIP POLICE DEPARTMENT

December 2019 Calls for Service

Other Calls for Service	Previous Month Dec. 2018	Current Month Dec. 2019	Previous YTD Dec. 2018	Current YTD Dec. 2019
Vehicle Code - Crashes	19	14	302	298
Vehicle Code - Other Traffic Incidents	38	43	676	574
Health and Safety – EMS Assist	65	59	691	688
Health and Safety – Fire Assist	8	11	115	106
Other Health and Safety Incidents	11	26	229	225
Alarms	11	22	223	196
Suspicious Activity	45	21	379	321
Unsecure Property	3	1	14	14
Found Property	2	6	49	61
Lost Property	5	6	54	50
Community Relations/ Crime Prevention	5	0	82	83
Car Seat Check	1	0	15	13
School Check	20	17	249	257
Township Ordinances	7	11	61	99
Request for Assistance – Attempt to locate	5	2	43	34
Request for Assistance – Can-Help	1	0	14	8
Request for Assistance – Civil Matter	6	7	91	89
Request for Assistance - Other	51	46	544	569
Missing Persons/ Runaways	0	0	6	14
Animal Complaints	9	5	189	197
Department Information	2	2	60	37
Assist Other Agencies	5	17	113	206
Total	319	316	4199	4139

Total Calls for Service	Previous Month Dec. 2018	Current Month Dec. 2019	Previous YTD Dec. 2018	Current YTD Dec. 2019
Part I Crimes	17	7	121	155
Part II Crimes	34	32	558	432
Other Calls for Service	319	316	4199	4139
Total	370	355	4878	4726

FERGUSON TOWNSHIP PLANNING AND ZONING DEPARTMENT
December 2019

Permits	Month 2019	Month 2018	YTD 2019	YTD 2018
New Single Family Dwellings	1	0	294	31
New Multi Family Dwellings	0	0	1	0
New Buildings/Shed	0	0	27	33
Additions	1	3	65	90
Finish Basement	1	1	16	23
Alterations	0	2	20	10
Subtotal	3	6	423	187

Use Permits	Month 2019	Month 2018	YTD 2019	YTD 2018
New Tenant/Use	0	0	16	12
Home Occupation	0	0	3	2
Subtotal	0	0	19	14

Zoning	Month 2019	Month 2018	YTD 2019	YTD 2018
Land Development	0	1	1	3
Minor Alterations	0	1	3	1
Subtotal	0	2	4	4

Miscellaneous	Month 2019	Month 2018	YTD 2019	YTD 2018
Miscellaneous	0	2	21	34
Subtotal	0	2	21	34

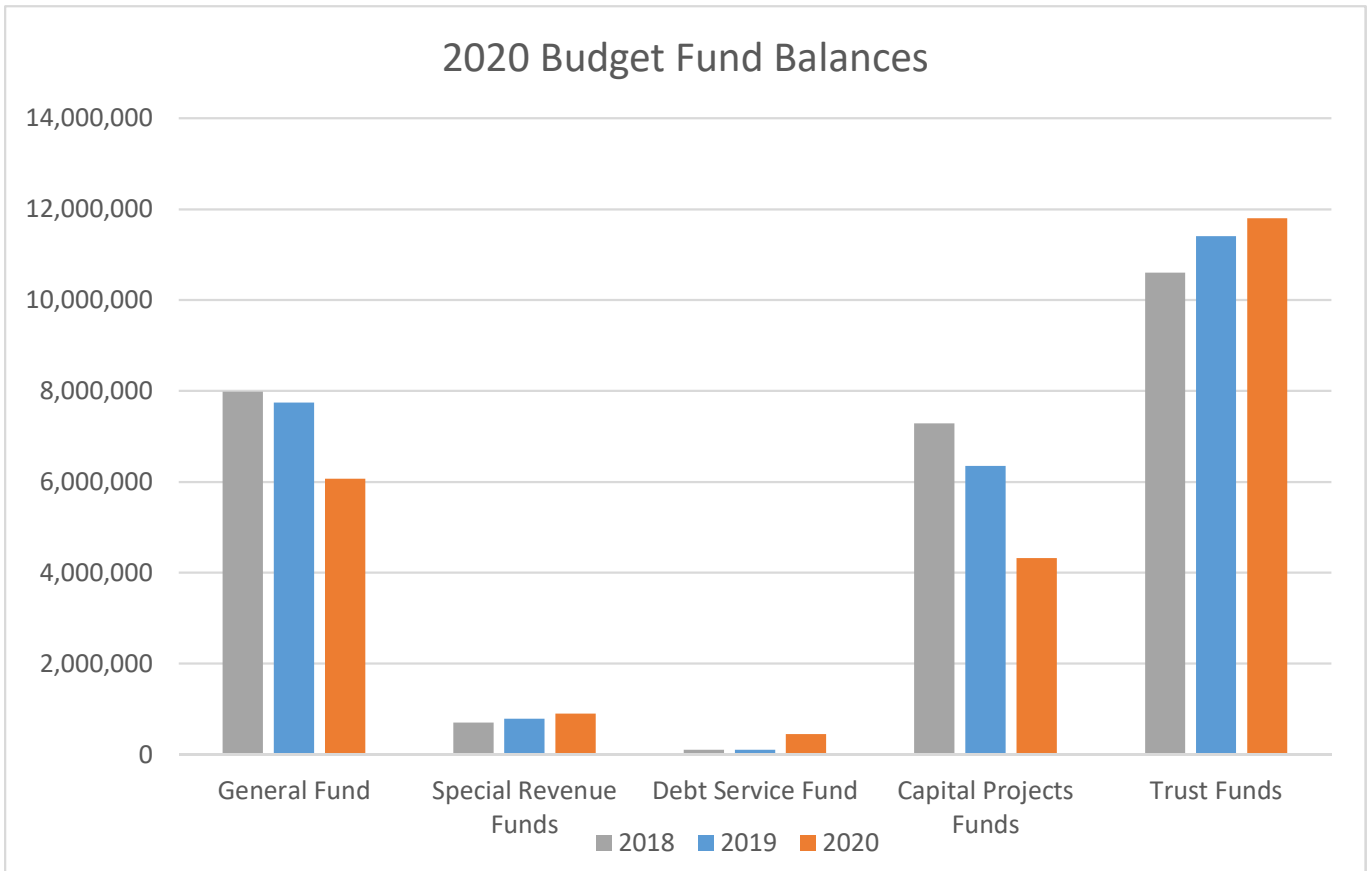
Rental Housing	Month 2019	Month 2018	YTD 2019	YTD 2018
Rental Housing	3	6	86	82
Subtotal	3	6	86	82

Signage	Month 2019	Month 2018	YTD 2019	YTD 2018
Signs	1	0	35	18
Temp Signs	0	0	0	9
Subtotal	1	0	35	27

Grand Total	7	16	588	348
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FINANCIAL SUMMARY

FUND BALANCES CHART



**FERGUSON TOWNSHIP 2020 BUDGET
REVENUE AND EXPENDITURE SUMMARY BY FUND**

Description	General Fund	Special Revenue Funds				Debt Service Fund							Total Govt Funds	Trust Funds			Combined Totals
	Fund 01	Fund 02	Fund 03	Fund 35	Fund 16	Fund 19	Fund 30	Fund 31	Fund 32	Fund 33	Fund 34		Fund 60	Fund 65	Fund 93		
Beginning Fund Balance	7,747,862	(8,942)	(14,601)	813,378	106,959	80,363	845,728	1,574,716	3,706,012	20,084	125,940	14,997,499	5,297,288	3,375,833	2,728,857	26,399,477	
Revenue																	
Property Taxes	1,494,220											1,494,220				1,494,220	
Earned Income Taxes	7,000,000											7,000,000				7,000,000	
Transfer Taxes	1,450,000											1,450,000				1,450,000	
Other Taxes & Assessments	330,000	23,000	85,000									438,000				438,000	
Licenses & Permits	302,052											302,052				302,052	
Fines & Forfeitures	65,300											65,300				65,300	
Federal Revenues	40,000								768,000			808,000				808,000	
State Revenues	631,591			679,737								1,311,328	303,383	121,618		1,736,329	
Local Revenues	195,398						3,950		50,000			249,348				249,348	
Charges for Services	173,940											173,940				173,940	
Contributions												0	103,200	205,000	2,250	310,450	
Rents & Royalties	44,109						10,000					54,109			16,200	70,309	
Interest and Other	182,300	150	500	20,000	2,000	750	24,500	15,000	50,000	300	2,000	297,500	100,000	25	15,600	413,125	
Debt Proceeds					6,957,051							6,957,051				6,957,051	
Transfers	70,766				1,000,000	25,000	8,187,763		1,126,496		75,000	10,485,025				10,485,025	
Total Revenue	11,979,676	23,150	85,500	699,737	7,959,051	25,750	8,226,213	15,000	1,994,496	300	77,000	31,085,873	506,583	326,643	34,050	31,953,149	
check	11,979,676	23,150	85,500	699,737	7,959,051	25,750	8,151,213	15,000	1,994,496	300	152,000	31,085,873	506,583	326,643	34,050	31,953,149	
Expenditures																	
General Government	1,468,890				134,288		140,000		180,000			1,923,178	1,000		1,700	1,925,878	
Buildings	187,953						7,798,500					7,986,453				7,986,453	
Regional Services	831,254											831,254				831,254	
Public Safety	2,450,666						231,400					2,682,066				2,682,066	
Planning/Zoning	481,415											481,415				481,415	
Public Works	1,268,311	22,500	85,000	592,750			698,700		2,856,400			5,523,661				5,523,661	
Transportation	128,638											128,638				128,638	
Libraries	500,356											500,356				500,356	
Community Development	40,000											40,000				40,000	
Natural Resource & Conservation	12,609					53,250						65,859				65,859	
Parks & Recreation	692,579							143,216			195,100	1,030,895			63,818	1,094,713	
Street Trees	207,964						63,350					271,314				271,314	
Debt Service	500				160,844							161,344				161,344	
Property & Workers Comp Insuran	316,749						6,000					322,749			6,500	329,249	
Employee Benefits	1,907,898											1,907,898	326,650			2,234,548	
Other Expense	69,483											69,483			500	69,983	
Transfers	3,091,496				7,322,763							10,414,259		70,766		10,485,025	
Total Expenditures	13,656,761	22,500	85,000	592,750	7,617,895	53,250	8,937,950	143,216	3,036,400	0	195,100	34,340,822	327,650	70,766	72,518	34,811,756	
	13,615,661	22,500	85,000	592,750	7,617,895	53,250	8,937,950	143,216	3,036,400	0	270,100	34,374,722	327,650	70,766	77,518	34,850,656	
Net Change	(1,677,085)	650	500	106,987	341,156	(27,500)	(711,737)	(128,216)	(1,041,904)	300	(118,100)	(3,254,949)	178,933	255,877	(38,468)	(2,858,607)	
Ending Fund Balance	6,070,777	(8,292)	(14,101)	920,365	448,115	52,863	133,991	1,446,500	2,664,108	20,384	7,840	11,742,550	5,476,221	3,631,710	2,690,389	23,540,870	

ALL FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
Beginning Balance	26,772,445	26,685,318	26,685,318	26,399,477
Revenues	16,034,863	28,577,664	17,973,627	31,953,149
Expenditure	-16,121,990	-30,916,501	-18,259,468	-34,811,756
Net Change	-87,127	-2,338,837	-285,841	-2,858,607
Ending Balance	26,685,318	24,346,481	26,399,477	23,540,870

Fund Balance % of Expenditures	166%	79%	145%	68%
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GENERAL FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
General Fund (01)				
Beginning Balance	7,939,426	7,984,499	7,984,499	7,747,862
Revenues	11,728,344	11,736,850	12,027,555	11,979,676
Expenditure	-11,683,271	-12,710,444	-12,264,192	-13,656,761
Net Change	45,073	-973,594	-236,637	-1,677,085
Ending Balance	7,984,499	7,010,905	7,747,862	6,070,777

Fund Balance % of Expenditures	68%	55%	63%	44%
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SPECIAL REVENUE FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
Streetlight Fund (02)				
Beginning Balance	-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
Net Change	-4,285	540	2,150	650
Ending Balance	-11,092	-10,552	-8,942	-8,292

	2018 Actual	2019 Budget	2019 Project	2020 Budget
Hydrant Fund (03)				
Beginning Balance	-15,732	-18,701	-18,701	-14,601
Revenues	36,195	48,135	85,500	85,500
Expenditure	-39,164	-41,375	-81,400	-85,000
Net Change	-2,969	6,760	4,100	500
Ending Balance	-18,701	-11,941	-14,601	-14,101

	2018 Actual	2019 Budget	2019 Project	2020 Budget
Liquid Fuels Fund (35)				
Beginning Balance	543,750	735,537	735,537	813,378
Revenues	681,517	710,174	699,737	699,737
Expenditure	-489,730	-618,000	-621,896	-592,750
Net Change	191,787	92,174	77,841	106,987
Ending Balance	735,537	827,711	813,378	920,365

DEBT SERVICE FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
General Obligation Fund (16)				
Beginning Balance	2,443	104,959	104,959	106,959
Revenues	502,516	5,505,000	502,000	7,959,051
Expenditure	-400,000	-6,001,000	-500,000	-7,617,895
Net Change	102,516	-496,000	2,000	341,156
Ending Balance	104,959	-391,041	106,959	448,115

TRUST FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
Police Pension (60)				
Beginning Balance	5,467,122	5,157,394	5,157,394	5,297,288
Revenues	23,429	471,144	471,144	506,583
Expenditure	-333,157	-327,650	-331,250	-327,650
Net Change	-309,728	143,494	139,894	178,933
Ending Balance	5,157,394	5,300,888	5,297,288	5,476,221

	2018 Actual	2019 Budget	2019 Project	2020 Budget
Non-Uniform Pension (65)				
Beginning Balance	3,265,723	3,143,727	3,143,727	3,375,833
Revenues	-13,824	283,664	352,942	326,643
Expenditure	-108,172	-56,500	-120,836	-70,766
Net Change	-121,996	227,164	232,106	255,877
Ending Balance	3,143,727	3,370,891	3,375,833	3,631,710

	2018 Actual	2019 Budget	2019 Project	2020 Budget
Tudek Trust (93)				
Beginning Balance	2,304,278	2,301,100	2,301,100	2,728,857
Revenues	14,564	21,725	443,125	34,050
Expenditure	-17,742	-24,018	-15,368	-72,518
Net Change	-3,178	-2,293	427,757	-38,468
Ending Balance	2,301,100	2,298,807	2,728,857	2,690,389

ALL GOVERNMENTAL FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
Beginning Balance	15,735,322	16,083,097	16,083,097	14,997,499
Revenues	16,010,694	27,801,131	16,706,416	31,085,873
Expenditure	-15,662,919	-30,508,333	-17,792,014	-34,340,822
Net Change	347,775	-2,707,202	-1,085,598	-3,254,949
Ending Balance	16,083,097	13,375,895	14,997,499	11,742,550

Fund Balance % of Expenditures	103%	44%	84%	34%
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CAPITAL PROJECTS FUNDS				
	2018 Actual	2019 Budget	2019 Project	2020 Budget
Ag Preservation Fund (19)				
Beginning Balance	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
Net Change	-8,129	-34,000	16,650	-27,500
Ending Balance	63,713	29,713	80,363	52,863

	2018 Actual	2019 Budget	2019 Project	2020 Budget
Capital Reserve Fund (30)				
Beginning Balance	1,250,833	1,234,278	1,234,278	845,728
Revenues	1,029,161	7,075,632	1,451,500	8,226,213
Expenditure	-1,045,716	-7,654,638	-1,840,050	-8,937,950
Net Change	-16,555	-579,006	-388,550	-711,737
Ending Balance	1,234,278	655,272	845,728	133,991

	2018 Actual	2019 Budget	2019 Project	2020 Budget
Reg Cap Rec Projects Fund (31)				
Beginning Balance	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	-143,216
Net Change	317,453	270,624	310,624	-128,216
Ending Balance	1,264,092	1,534,716	1,574,716	1,446,500

	2018 Actual	2019 Budget	2019 Project	2020 Budget
Transportation Imp Fund (32)				
Beginning Balance	4,839,656	4,581,975	4,581,975	3,706,012
Revenues	1,593,271	2,255,000	1,474,037	1,994,496
Expenditure	-1,850,952	-3,251,000	-2,350,000	-3,036,400
Net Change	-257,681	-996,000	-875,963	-1,041,904
Ending Balance	4,581,975	3,585,975	3,706,012	2,664,108

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

	2018 Actual	2019 Budget	2019 Project	2020 Budget
Park Improvement Fund (34)				
Beginning Balance	141,552	124,053	124,053	125,940
Revenues	1,460	1,000	1,887	77,000
Expenditure	-18,959	0	0	-195,100
Net Change	-17,499	1,000	1,887	-118,100
Ending Balance	124,053	125,053	125,940	7,840

capital project expenditures			-4,303,526	-12,365,916
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General Ledger

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Acct Description #	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
01 GENERAL FUND						
301 REAL PROPERTY TAX REVENUE	-1,405,986.22	-1,432,850.00	-1,448,800.00	-1,494,220.00	-1,494,220.00	-1,494,220.00
310 LOCAL ENABLING TAX REVENUE	-8,564,050.25	-8,709,600.00	-8,609,600.00	-8,780,000.00	-8,780,000.00	-8,780,000.00
321 BUSINESS LICENSES & PERMITS	-269,025.47	-253,900.00	-256,100.00	-256,100.00	-256,100.00	-256,100.00
322 NON-BUSINESS LICENSES/PERMITS	-53,696.80	-44,752.00	-48,304.00	-45,952.00	-45,952.00	-45,952.00
331 FINES	-83,878.89	-89,825.00	-70,300.00	-65,300.00	-65,300.00	-65,300.00
332 FOREFEITS	-3,205.60	0.00	0.00	0.00	0.00	0.00
341 INTEREST EARNED	-95,264.91	-66,200.00	-70,000.00	-66,200.00	-66,200.00	-66,200.00
342 RENTS & ROYALTIES	-43,100.52	-44,109.00	-44,109.00	-44,109.00	-44,109.00	-44,109.00
351 FEDERAL GRANTS	-36,526.99	-40,000.00	-43,435.00	-40,000.00	-40,000.00	-40,000.00
354 STATE GRANTS	-57,545.51	-28,078.00	-23,922.00	-41,081.00	-41,081.00	-41,081.00
355 STATE SHARED REVENUES	-509,683.31	-508,964.00	-582,584.00	-582,584.00	-582,584.00	-582,584.00
356 STATE PAYMENT IN-LIEU OF TAX	-7,926.26	-7,926.00	-7,926.00	-7,926.00	-7,926.00	-7,926.00
357 LOCAL GRANTS	0.00	-30,000.00	-30,000.00	0.00	0.00	0.00
358 LOCAL SHARED PAYMENTS	-33,845.88	-33,840.00	-33,840.00	-35,000.00	-35,000.00	-35,000.00
359 LOCAL PAYMENTS IN-LIEU OF TAX	-152,279.92	-155,671.00	-155,671.00	-160,398.00	-160,398.00	-160,398.00
361 DEPARTMENTAL EARNINGS	-78,842.97	-89,660.00	-127,170.00	-110,450.00	-110,450.00	-110,450.00
362 PUBLIC SAFETY	-60,316.48	-47,075.00	-53,233.00	-47,165.00	-54,990.00	-54,990.00
363 PUBLIC WORKS SERVICE REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
364 SANITATION REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
365 HEALTH SERVICES REVENUE	-7,802.70	-8,500.00	-8,500.00	-8,500.00	-8,500.00	-8,500.00
367 CULTURE/RECREATION	0.00	0.00	0.00	0.00	0.00	0.00
389 MISCELLANEOUS REVENUE	-220,206.57	-89,400.00	-293,225.00	-116,100.00	-116,100.00	-116,100.00
392 INTERFUND TRANSFERS IN	0.00	-56,500.00	-120,836.00	-70,766.00	-70,766.00	-70,766.00
395 REFUNDS OF PRIOR YR'S EXPENSES	-45,158.75	0.00	0.00	0.00	0.00	0.00
Revenue	11,728,344.00	11,736,850.00	12,027,555.00	11,971,851.00	11,979,676.00	11,979,676.00
400 LEGISLATIVE BODY	55,307.95	57,620.00	52,170.00	59,781.00	59,781.00	59,781.00
401 EXECUTIVE	285,910.24	389,835.00	359,810.00	355,981.00	355,981.00	355,981.00
402 FINANCE	215,320.21	205,736.00	205,921.00	234,490.00	234,490.00	234,490.00
403 TAX OFFICE	45,046.97	44,902.00	51,408.00	47,167.00	47,167.00	47,167.00
404 LEGAL	39,687.81	44,000.00	33,370.00	67,000.00	67,000.00	67,000.00
406 OTHER GOVT ADMINISTRATION	114,147.00	111,130.00	111,130.00	147,015.00	147,015.00	147,015.00
407 IT-NETWORKING	134,133.24	193,250.00	170,600.00	192,018.00	191,618.00	191,618.00
408 ENGINEERING	453,256.21	502,972.00	482,322.00	512,853.00	512,853.00	512,853.00
409 BUILDINGS & GROUNDS	160,791.21	182,233.00	159,713.00	186,853.00	186,853.00	187,953.00

Acct Description #	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
410 POLICE	2,149,796.49	2,358,714.00	2,249,630.00	2,450,666.00	2,450,666.00	2,450,666.00
411 FIRE	531,359.15	550,898.00	560,319.00	587,400.00	587,400.00	587,400.00
412 AMBULANCE	500.00	500.00	7,000.00	500.00	7,000.00	7,000.00
413 CODE ENFORCEMENT	600.00	300.00	300.00	300.00	300.00	300.00
414 PLANNING & ZONING	427,367.34	458,788.00	440,322.00	441,415.00	441,415.00	481,415.00
415 EMERGENCY MANAGEMENT	34,162.00	34,317.00	34,317.00	36,570.00	36,239.00	36,239.00
421 HEALTH & WELFARE	9,411.89	9,500.00	9,750.00	9,500.00	9,500.00	9,500.00
426 RECYCLING	33,005.00	33,005.00	33,005.00	33,005.00	33,005.00	33,005.00
430 PUBLIC WORKS ADMINISTRATION	108,105.42	116,755.00	117,683.00	132,505.00	132,505.00	132,505.00
432 WINTER MAINTENANCE	10,637.63	21,300.00	16,000.00	21,300.00	21,300.00	21,300.00
433 TRAFFIC CONTROL DEVICES	33,071.09	42,000.00	30,000.00	41,250.00	41,250.00	41,250.00
437 TOOLS & EQUIPMENT MAINTENANCE	144,980.81	205,810.00	208,710.00	217,626.00	217,626.00	217,626.00
438 ROAD & BRIDGE MAINTENANCE	682,838.66	746,901.00	716,401.00	822,625.00	822,625.00	822,625.00
447 TRANSIT SYSTEM	128,437.50	131,032.00	131,032.00	128,638.00	128,638.00	128,638.00
452 PARTICIPANT RECREATION	589,261.00	624,472.00	624,472.00	700,472.00	680,179.00	680,179.00
453 SPECTATOR RECREATION	10,593.11	8,650.00	6,600.00	12,000.00	12,000.00	12,000.00
454 PARKS	310.94	0.00	250.00	400.00	400.00	400.00
455 SHADE TREES	184,647.47	222,702.00	157,742.00	207,964.00	207,964.00	207,964.00
456 LIBRARIES	448,849.00	465,072.00	465,072.00	500,356.00	500,356.00	500,356.00
458 SENIOR CITIZENS	37,546.00	42,581.00	42,581.00	43,800.00	43,800.00	43,800.00
461 NATURAL RESOURCE CONSERVATION	6,609.00	6,769.00	6,609.00	6,609.00	6,609.00	6,609.00
462 SLAB CABIN RUN INITIATIVE	5,000.00	8,000.00	6,000.00	8,000.00	6,000.00	6,000.00
463 COMMUNITY DEVELOPMENT	14,500.00	35,000.00	48,500.00	40,000.00	40,000.00	40,000.00
472 DEBT SERVICE INTEREST	25,941.94	500.00	300.00	500.00	500.00	500.00
481 PAYROLL TAXES	300,390.45	312,285.00	303,650.00	322,979.00	322,979.00	322,979.00
483 PENSIONS	402,811.73	504,165.00	504,165.00	566,235.00	566,235.00	566,235.00
486 PROPERTY INSURANCE	231,246.79	289,070.00	281,033.00	316,749.00	316,749.00	316,749.00
487 HEALTH INSURANCE	1,102,513.69	994,580.00	1,016,488.00	1,018,684.00	1,018,684.00	1,018,684.00
489 MISCELLANEOUS EXPENSE	1,800.72	46,100.00	750.00	69,483.00	69,483.00	69,483.00
491 REFUND OF PRIOR YR'S REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
492 INTERFUND TRANSFERS OUT	2,523,374.95	2,709,000.00	2,619,037.00	2,441,496.00	3,091,496.00	3,091,496.00
<i>Expense</i>	<i>11,683,270.61</i>	<i>12,710,444.00</i>	<i>12,264,162.00</i>	<i>12,982,185.00</i>	<i>13,615,661.00</i>	<i>13,656,761.00</i>
01 GENERAL FUND	-45,073.39	973,594.00	236,607.00	1,010,334.00	1,635,985.00	1,677,085.00

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Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
02	STREET LIGHT FUND						
341	INTEREST EARNED	-73.89	-40.00	-150.00	-150.00	-150.00	-150.00
383	SPECIAL ASSESSMENTS	-15,415.27	-23,000.00	-23,000.00	-23,000.00	-23,000.00	-23,000.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	15,489.16	23,040.00	23,150.00	23,150.00	23,150.00	23,150.00
434	STREET LIGHTING	19,773.67	22,500.00	21,000.00	22,500.00	22,500.00	22,500.00
	Expense	19,773.67	22,500.00	21,000.00	22,500.00	22,500.00	22,500.00
02	STREET LIGHT FUND	4,284.51	-540.00	-2,150.00	-650.00	-650.00	-650.00

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Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
03	HYDRANT FUND						
341	INTEREST EARNED	-121.44	-135.00	-500.00	-500.00	-500.00	-500.00
383	SPECIAL ASSESSMENTS	-36,073.19	-48,000.00	-85,000.00	-85,000.00	-85,000.00	-85,000.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Revenue</i>	36,194.63	48,135.00	85,500.00	85,500.00	85,500.00	85,500.00
448	WATER SYSTEMS	39,163.75	41,375.00	81,400.00	85,000.00	85,000.00	85,000.00
	<i>Expense</i>	39,163.75	41,375.00	81,400.00	85,000.00	85,000.00	85,000.00
03	HYDRANT FUND	2,969.12	-6,760.00	-4,100.00	-500.00	-500.00	-500.00

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Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
16	GOA FUND						
341	INTEREST EARNED	-2,516.01	-5,000.00	-2,000.00	-36,578.00	-2,000.00	-2,000.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	-500,000.00	-500,000.00	-500,000.00	-500,000.00	-1,000,000.00	-1,000,000.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	-5,000,000.00	0.00	-6,800,000.00	-6,957,051.00	-6,957,051.00
	Revenue	502,516.01	5,505,000.00	502,000.00	7,336,578.00	7,959,051.00	7,959,051.00
401	EXECUTIVE	0.00	500.00	0.00	8,643.00	2,500.00	2,500.00
404	LEGAL	0.00	30,000.00	0.00	90,935.00	26,500.00	26,500.00
471	DEBT SERVICE PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0.00
472	DEBT SERVICE INTEREST	0.00	0.00	0.00	160,844.00	160,844.00	160,844.00
475	FISCAL AGENT FEES	0.00	20,000.00	0.00	85,000.00	105,288.00	105,288.00
486	PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	400,000.00	5,950,500.00	500,000.00	6,842,000.00	7,322,763.00	7,322,763.00
	Expense	400,000.00	6,001,000.00	500,000.00	7,187,422.00	7,617,895.00	7,617,895.00
16	GOA FUND	-102,516.01	496,000.00	-2,000.00	-149,156.00	-341,156.00	-341,156.00

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Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
19	AG						
	PRESERVATION						
	FUND						
341	INTEREST EARNED	-886.15	-1,000.00	-750.00	-750.00	-750.00	-750.00
392	INTERFUND TRANSFERS IN	0.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00
	<i>Revenue</i>	886.15	26,000.00	25,750.00	25,750.00	25,750.00	25,750.00
461	NATURAL RESOURCE CONSERVATION	9,015.00	60,000.00	9,100.00	53,250.00	53,250.00	53,250.00
	<i>Expense</i>	9,015.00	60,000.00	9,100.00	53,250.00	53,250.00	53,250.00
19	AG	8,128.85	34,000.00	-16,650.00	27,500.00	27,500.00	27,500.00
	PRESERVATION						
	FUND						

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Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
30	CAPITAL RESERVE FUND						
341	INTEREST EARNED	-19,446.47	-30,000.00	-22,500.00	-22,500.00	-22,500.00	-22,500.00
342	RENTS & ROYALTIES	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
354	STATE GRANTS	0.00	-333,132.00	0.00	0.00	0.00	0.00
355	STATE SHARED REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
357	LOCAL GRANTS	0.00	0.00	0.00	-3,950.00	-3,950.00	-3,950.00
358	LOCAL SHARED PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	-10.00	0.00	0.00	0.00	0.00	0.00
391	SALE OF FIXED ASSETS	-4,705.00	-2,000.00	-169,000.00	-2,000.00	-2,000.00	-2,000.00
392	INTERFUND TRANSFERS IN	-995,000.00	-6,700,500.00	-1,250,000.00	-7,342,000.00	-8,112,763.00	-8,187,763.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
395	REFUNDS OF PRIOR YR'S EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	1,029,161.47	7,075,632.00	1,451,500.00	7,380,450.00	8,151,213.00	8,226,213.00
401	EXECUTIVE	-999.00	25,000.00	5,000.00	65,000.00	65,000.00	65,000.00
402	FINANCE	0.00	0.00	0.00	0.00	0.00	0.00
407	IT-NETWORKING	7,466.99	81,500.00	50,000.00	75,000.00	75,000.00	75,000.00
408	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
409	BUILDINGS & GROUNDS	190,718.98	5,655,500.00	405,000.00	7,258,500.00	7,798,500.00	7,798,500.00
410	POLICE	160,898.77	226,200.00	147,000.00	244,400.00	231,400.00	231,400.00
414	PLANNING & ZONING	16,155.05	33,200.00	14,000.00	250,000.00	0.00	0.00
430	PUBLIC WORKS ADMINISTRATION	328,528.78	760,738.00	715,000.00	521,700.00	521,700.00	521,700.00
434	STREET LIGHTING	0.00	32,000.00	0.00	32,000.00	32,000.00	32,000.00
438	ROAD & BRIDGE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	15,201.53	0.00	0.00	0.00	0.00	0.00
446	STORMWATER	56,032.59	498,000.00	299,000.00	195,000.00	145,000.00	145,000.00
452	PARTICIPANT RECREATION	156,122.40	0.00	0.00	0.00	0.00	0.00
454	PARKS	111,644.57	336,500.00	184,300.00	212,500.00	0.00	0.00
455	SHADE TREES	0.00	0.00	18,000.00	63,350.00	63,350.00	63,350.00
486	PROPERTY INSURANCE	3,945.09	6,000.00	2,750.00	6,000.00	6,000.00	6,000.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Expense	1,045,715.75	7,654,638.00	1,840,050.00	8,923,450.00	8,937,950.00	8,937,950.00

Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
30	CAPITAL RESERVE FUND	16,554.28	579,006.00	388,550.00	1,543,000.00	786,737.00	711,737.00

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31	REG CAP REC						
	PROJECTS FUND						
341	INTEREST EARNED	-21,591.28	-20,000.00	-15,000.00	-15,000.00	-15,000.00	-15,000.00
387	PRIVATE CONTRIBUTIONS	-400,000.00	-400,000.00	-400,000.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Revenue</i>	421,591.28	420,000.00	415,000.00	15,000.00	15,000.00	15,000.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	104,138.00	149,376.00	104,376.00	156,031.00	143,216.00	143,216.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Expense</i>	104,138.00	149,376.00	104,376.00	156,031.00	143,216.00	143,216.00
31	REG CAP REC	-317,453.28	-270,624.00	-310,624.00	141,031.00	128,216.00	128,216.00
	PROJECTS FUND						

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#	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
32	TRANSPORT IMPROVEMENT FUND						
341	INTEREST EARNED	-68,883.46	-95,000.00	-50,000.00	-50,000.00	-50,000.00	-50,000.00
351	FEDERAL GRANTS	-103,392.23	-756,000.00	0.00	-768,000.00	-768,000.00	-768,000.00
354	STATE GRANTS	0.00	0.00	-80,000.00	0.00	0.00	0.00
357	LOCAL GRANTS	0.00	0.00	0.00	-50,000.00	-50,000.00	-50,000.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	-1,420,994.95	-1,404,000.00	-1,344,037.00	-1,416,496.00	-1,126,496.00	-1,126,496.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Revenue</i>	1,593,270.64	2,255,000.00	1,474,037.00	2,284,496.00	1,994,496.00	1,994,496.00
402	FINANCE	0.00	0.00	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00	0.00	0.00
408	ENGINEERING	53,192.06	120,000.00	0.00	120,000.00	180,000.00	180,000.00
434	STREET LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	1,797,759.79	3,131,000.00	2,350,000.00	3,058,900.00	2,856,400.00	2,856,400.00
	<i>Expense</i>	1,850,951.85	3,251,000.00	2,350,000.00	3,178,900.00	3,036,400.00	3,036,400.00
32	TRANSPORT IMPROVEMENT FUND	257,681.21	996,000.00	875,963.00	894,404.00	1,041,904.00	1,041,904.00

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Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
33	PGM						
	STREETLIGHT						
	FUND						
341	INTEREST EARNED	-264.10	-300.00	-300.00	-300.00	-300.00	-300.00
387	PRIVATE CONTRIBUTIONS	2,200.00	0.00	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Revenue</i>	-1,935.90	300.00	300.00	300.00	300.00	300.00
434	STREET LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Expense</i>	0.00	0.00	0.00	0.00	0.00	0.00
33	PGM	1,935.90	-300.00	-300.00	-300.00	-300.00	-300.00
	STREETLIGHT						
	FUND						

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Acct							
#	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
34	PARK IMPROVEMENT FUND						
341	INTEREST EARNED	-1,073.32	-1,000.00	-1,500.00	0.00	-2,000.00	-2,000.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	0.00	0.00	0.00	0.00	0.00	0.00
367	CULTURERECREATION	-387.00	0.00	-387.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	-150,000.00	-75,000.00
	Revenue	1,460.32	1,000.00	1,887.00	0.00	152,000.00	77,000.00
454	PARKS	18,959.16	0.00	0.00	0.00	270,100.00	195,100.00
	Expense	18,959.16	0.00	0.00	0.00	270,100.00	195,100.00
34	PARK IMPROVEMENT FUND	17,498.84	-1,000.00	-1,887.00	0.00	118,100.00	118,100.00

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Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
35	LIQUID FUELS FUND						
341	INTEREST EARNED	-9,962.71	-16,000.00	-20,000.00	-20,000.00	-20,000.00	-20,000.00
355	STATE SHARED REVENUES	-664,174.30	-664,174.00	-679,737.00	-679,737.00	-679,737.00	-679,737.00
392	INTERFUND TRANSFERS IN	-7,380.00	-30,000.00	0.00	0.00	0.00	0.00
	<i>Revenue</i>	681,517.01	710,174.00	699,737.00	699,737.00	699,737.00	699,737.00
403	TAX OFFICE	0.00	0.00	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
432	WINTER MAINTENANCE	120,525.38	118,000.00	118,000.00	122,750.00	122,750.00	122,750.00
433	TRAFFIC CONTROL DEVICES	77,440.29	80,000.00	77,911.00	80,000.00	80,000.00	80,000.00
438	ROAD & BRIDGE MAINTENANCE	253,784.04	292,000.00	300,985.00	292,000.00	292,000.00	292,000.00
439	ROAD CONSTRUCTION	37,979.32	128,000.00	125,000.00	98,000.00	98,000.00	98,000.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Expense</i>	489,729.03	618,000.00	621,896.00	592,750.00	592,750.00	592,750.00
35	LIQUID FUELS FUND	-191,787.98	-92,174.00	-77,841.00	-106,987.00	-106,987.00	-106,987.00

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Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
60	POLICE PENSION TRUST FUND						
341	INTEREST EARNED	288,552.28	-100,000.00	-100,000.00	-100,000.00	-100,000.00	-100,000.00
355	STATE SHARED REVENUES	-227,121.00	-282,084.00	-282,084.00	-303,383.00	-303,383.00	-303,383.00
389	MISCELLANEOUS REVENUE	-84,860.96	-89,060.00	-89,060.00	-103,200.00	-103,200.00	-103,200.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	23,429.68	471,144.00	471,144.00	506,583.00	506,583.00	506,583.00
401	EXECUTIVE	0.00	0.00	0.00	0.00	0.00	0.00
402	FINANCE	0.00	0.00	0.00	0.00	0.00	0.00
404	LEGAL	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
410	POLICE	333,156.85	326,650.00	330,250.00	326,650.00	326,650.00	326,650.00
481	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Expense	333,156.85	327,650.00	331,250.00	327,650.00	327,650.00	327,650.00
60	POLICE PENSION TRUST FUND	309,727.17	-143,494.00	-139,894.00	-178,933.00	-178,933.00	-178,933.00

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Acct							
#	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
65	NON-UNIFORM PENSION TRUST FUND						
341	INTEREST EARNED	218,496.69	-50.00	-25.00	-25.00	-25.00	-25.00
355	STATE SHARED REVENUES	-187,146.35	-78,614.00	-142,917.00	-121,618.00	-121,618.00	-121,618.00
389	MISCELLANEOUS REVENUE	-17,526.08	-205,000.00	-210,000.00	-205,000.00	-205,000.00	-205,000.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Revenue</i>	-13,824.26	283,664.00	352,942.00	326,643.00	326,643.00	326,643.00
401	EXECUTIVE	425.00	0.00	0.00	0.00	0.00	0.00
483	PENSIONS	107,746.78	0.00	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	56,500.00	120,836.00	70,766.00	70,766.00	70,766.00
	<i>Expense</i>	108,171.78	56,500.00	120,836.00	70,766.00	70,766.00	70,766.00
65	NON-UNIFORM PENSION TRUST FUND	121,996.04	-227,164.00	-232,106.00	-255,877.00	-255,877.00	-255,877.00

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Acct #	Description	2018 Actual	2019 Budget	2019 Projected	2020 Requested	2020 Approved	2020 Adopted.
93	TUDEK PARK TRUST FUND						
341	INTEREST EARNED	4,815.54	-2,825.00	-3,200.00	-5,800.00	-15,600.00	-15,600.00
342	RENTS & ROYALTIES	-14,074.03	-17,900.00	-14,600.00	-16,200.00	-16,200.00	-16,200.00
354	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	-5,304.86	-1,000.00	-425,325.00	-2,250.00	-2,250.00	-2,250.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue	14,563.35	21,725.00	443,125.00	24,250.00	34,050.00	34,050.00
401	EXECUTIVE	0.00	500.00	0.00	500.00	500.00	500.00
402	FINANCE	1,772.38	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
404	LEGAL	0.00	0.00	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	3,803.11	8,000.00	880.00	60,500.00	60,500.00	55,500.00
454	PARKS	7,008.84	7,318.00	6,618.00	8,318.00	8,318.00	8,318.00
486	PROPERTY INSURANCE	5,158.16	6,500.00	6,365.00	6,500.00	6,500.00	6,500.00
489	MISCELLANEOUS EXPENSE	0.00	500.00	305.00	500.00	500.00	500.00
491	REFUND OF PRIOR YR'S REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
	Expense	17,742.49	24,018.00	15,368.00	77,518.00	77,518.00	72,518.00
93	TUDEK PARK TRUST FUND	3,179.14	2,293.00	-427,757.00	53,268.00	43,468.00	38,468.00

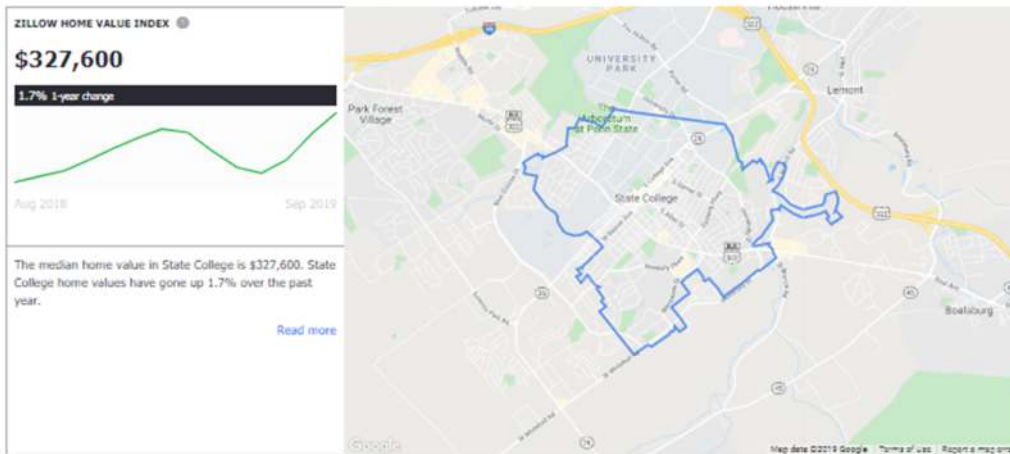
FUND 01
GENERAL FUND

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

301.010 Real Estate Taxes (2.422 mills)	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

301.020 Delinquent Real Estate Taxes (<1.0% of above)	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$11,667	\$10,000	\$8,800	\$10,000

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

310.010 Real Estate Transfer Tax (1.25%):	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$1,298,499	\$1,450,000	\$1,350,000	\$1,450,000

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

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

The Earned Income tax is levied on the employees residing in the Township. The Township's tax rate is listed below. The Centre Tax Agency (State College Borough) collects the tax. The contract was renewed on January 1, 2017, for a five-year term. The collection deduction is 2.4% of the tax collected for the Township deducted from the gross amount. The Township will net the remaining 97.6% of the taxes collected. The fee is then reconciled with actual costs on an annual basis, and any differences are adjusted at that time. Historically, the Township has received a refund based on the reconciliation of actual costs. The Township has approximately 9,000 individual tax returns per year.

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

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

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

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

321.061 Transient Retailers	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$420	\$500	\$1,200	\$1,200

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:

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

321.062 Home Occupation Permits	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$150	\$200	\$200	\$200

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
321.080 Comcast Cable Franchise Fee	\$265,255	\$250,000	\$250,000	\$250,000

The Township is entitled to collect a 5% Franchise Fee from the cable operator under the Cable Franchise Ordinance that was adopted in August 2008. The Franchise Agreement provides that all customers, services, and programming revenues be assessed at 5.0%. 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
321.081 Windstream Franchise Fee	\$3,200	\$3,200	\$4,700	\$4,700

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
322.030 Municipal Liens	\$70	\$0	\$52	\$0

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
322.081 On-Lot Sewage Permits	\$2,000	\$0	\$2,000	\$0

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
322.082 Sign Permits & Renewals	\$17,225	\$11,000	\$11,000	\$11,000

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 SF	11-50 SF	51-100 SF	100+ SF
Initial Permit	\$15	\$25	\$45	\$80
Renewal	\$10	\$20	\$40	\$75

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

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

322.300 Driveway Permits	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$1,400	\$2,000	\$1,500	\$1,500

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.

322.500 Pave Cut Application Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$4,950	\$4,000	\$5,500	\$5,500

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

322.900 Fiber Optic License Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$27,452	\$27,452	\$27,452	\$27,452

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

NAME	AGREEMENT TERM	ANNUAL PAYMENT
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

331.010 Magistrate/Probation Fines	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$36,048	\$0	\$0	\$0

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.

331.110 DUI Fines/Restitution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$23,129	\$39,000	\$50,000	\$45,000

Since 1989, the Township has utilized a fee that is billed to individuals who are found guilty of violating the DUI section of the Motor Vehicle Code. Through the Centre County Court Administrator’s office, this fee is added to any fines levied by the Court. The 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.

331.120 False Alarm Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$300	\$825	\$300	\$300

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

331.140 Motor Vehicle/Parking/Grass & Weeds / Snow Violations	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$24,401	\$50,000	\$20,000	\$20,000

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

332 FORFEITS

332.XXX Miscellaneous Forfeitures	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$3,206	\$0	\$0	\$0

This account represents miscellaneous forfeitures received.

341 INTEREST

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

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

342.200 Rent of Township Property	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$272	\$0	\$0	\$0

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
342.210 CRCOG Building Rental Payment	\$42,829	\$42,829	\$42,829	\$42,829

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
342.220 Mobile Command Post Storage Fees	\$0	\$1,280	\$1,280	\$1,280

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

351 FEDERAL GRANTS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
351.030 DUI & Corridor Grant Reimbursements	\$36,527	\$40,000	\$43,435	\$40,000

Since 1995, the Township has received DUI Checkpoint grant funding to provide for police officers’ overtime, materials, and testing supplies to conduct checkpoints for violators of the Motor Vehicle Code. This program is administered by Ferguson Township for all of Centre County, and 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

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

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

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

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
354.025 20 Drive Safe Reimbursement	\$4,964	\$3,000	\$4,200	\$4,200

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
354.027 BNI Local Drug Task Force	\$22,764	\$13,500	\$13,500	\$13,500

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
354.030 Winter Snow Agreement	\$3,504	\$3,539	\$3,622	\$3,622

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
354.070 DCNR Grant Revenues	\$0	\$0	\$0	\$0

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

355 STATE SHARED REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
355.000 State Police Fines	\$10,666	\$10,000	\$10,000	\$10,000

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

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

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 prior year's collections.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
355.040 Liquor License Tax	\$3,900	\$3,600	\$3,900	\$3,900

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.

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
355.070 Foreign Fire Relief Funding	\$118,417	\$118,417	\$127,838	\$127,838

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.

355.090 Marcellus Shale Impact Fee	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$5,107	\$5,107	\$4,703	\$4,703

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

356.010 State Forest Lands	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
356.020 Game Commission Lands	\$3,064	\$3,064	\$3,064	\$3,064

The Commonwealth has 2,553.5 acres of game lands within the Township. The Township receives an allocation of \$1.20 per acre as in-lieu-of-tax on State Game Lands (.40 cents from the Act of May 17, 1929, and 80 cents from Act 102 of 2006). However, the Township typically only receives 30% of the sanctioned amount.

357 LOCAL GOVERNMENT GRANTS

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

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

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

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
359.000 Penn State Tax Settlement	\$152,280	\$155,671	155,671	\$160,398

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.

361.330 Zoning Permits	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$11,238	\$12,000	\$40,000	\$35,000

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

Description	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

361.331 Rental Permits	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$6,200	\$9,210	\$5,800	\$6,000

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.

361.340 Hearing/Variance Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$6,750	\$5,000	\$2,500	\$2,500

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

361.410 Lighting Plan Application Fee	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$450	\$400	\$300	\$300

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

361.630 State College Area School District Tax Collection Commission	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$21,230	\$38,400	\$53,920	\$42,000

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

361.650 Tax Certifications	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$5,935	\$7,000	\$7,000	\$7,000

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

361.710 Miscellaneous Bid Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$50	\$50	\$50	\$50

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

362 PUBLIC SAFETY REVENUE

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

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

362.010 Ag Progress Days Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$5,900	\$5,825	\$5,825	\$7,500

This is reimbursement from Penn State University for the expenses related to the police services during the annual Ag Progress Days event. This is based on 100 hours at \$75/hour.

362.101 Police Assistance at PSU Football Games	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$42,861	\$37,350	\$37,350	\$43,500

Revenues are received from Penn State University for assistance at sporting events by the Township Police Department. This estimate is based on 456 staffing hours per season at \$95 an hour.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
362.110 Accident Reports	\$3,540	\$3,600	\$3,600	\$3,600

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

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

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
362.112 Police Officer Test Fees	\$1,275	\$0	\$0	\$0

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
362.220 Residential Parking Permits	\$143	\$250	\$250	\$250

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
362.450 Special Events Permits	\$25	\$50	\$40	\$40

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

363 PUBLIC WORKS REVENUE

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

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

365 HEALTH SERVICES

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

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.

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

389 MISCELLANEOUS REVENUE

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

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

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

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

389.015 Electricity Refunds	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$2,700	\$0

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

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

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

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

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

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

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.

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

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

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

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

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

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

392 INTERFUND TRANSFERS IN

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

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

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

395 REFUNDS OF PRIORS YEARS EXPENDITURES

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

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

01 GENERAL FUND

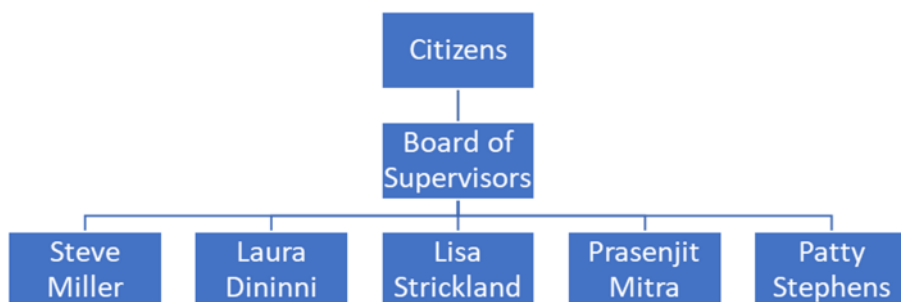
EXPENDITURES

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.

400.330 Transportation	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$250	\$0	\$250

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.

400.340 Advertising & Printing	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$411	\$0	\$0	\$0

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

400.420 Dues, Subscriptions, Memberships & Conferences	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$6,646	\$10,000	\$5,000	\$7,800

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.

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

This line item reflects the salary of the Township Manager.

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

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.

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

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.

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
401.240 General Expense	\$1,883	\$5,500	\$2,000	\$4,000

Generally, expenses attributable to this account include items such as petty cash expenditures, contracted services for shredding of documents, employment medicals, lunch or dinner for municipal meetings, and new hires processing. 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.

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

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	2019	2019	2020
401.320 Communications	Actual	Budget	Projected	Budget
	\$13,972	\$21,300	\$13,500	\$20,500

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
Print Material		Online Material	
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

401.329 Community Engagement	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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		

401.330 Transportation	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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.

401.340 Advertising & Printing	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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		

401.350 Bonding	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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.

401.420 Dues, Subscriptions, Memberships & Conferences	2018 Actual	2019 Budget	2018 Projected	2020 Budget
	\$5,623	\$12,150	\$10,500	\$12,700

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		

401.450 Contracted Services	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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).

401.460 Education	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$150	\$0	\$0	\$0

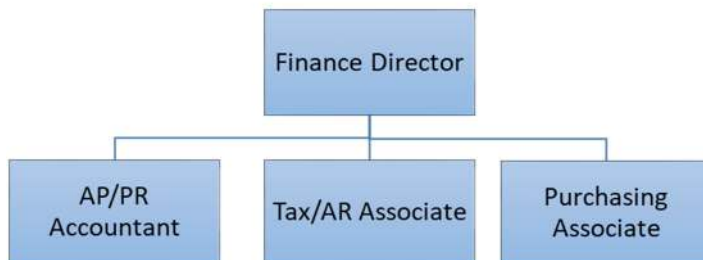
This account represents costs for formal education requests by the Administration staff.

401.750 Non-Capital Equipment	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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

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

This account reflects the salary of the Finance Director.

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

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

402.114 Finance Staff Overtime	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$500

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

402.210 Office Supplies	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$515	\$1,500	\$1,500	\$1,500

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

402.240 General Expense:	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$36	\$150	\$150	\$150

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
402.252 Computer Costs	\$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

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
402.320 Communications	\$240	\$250	\$200	\$260

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
402.330 Transportation:	\$0	\$150	\$0	\$150

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
402.340 Advertising & Printing:	\$120	\$1,500	\$1,500	\$1,500

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

402.420 Dues, Subscriptions, Memberships & Conferences:	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$2,804	\$1,615	\$2,000	\$3,750

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:

Name	Organization	Description	Amount
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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
402.750 Non-Capital Equipment	\$0	\$0	\$0	\$350

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

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

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

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

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
403.210 Office Supplies	\$425	\$500	\$250	\$300

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
403.240 General Expense	\$185	\$50	\$50	\$50

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
403.252 Repairs/ Maintenance Agreements	\$106	\$250	\$312	\$500

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

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
403.330 Transportation	\$28	\$50	\$0	\$0

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
403.340 Advertising & Printing	\$1,863	\$1,000	\$1,000	\$1,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
403.350 Bonding	\$703	\$500	\$700	\$700

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
403.420 Dues, Subscriptions, Memberships & Conferences	\$37	\$500	\$0	\$250

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

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

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.

403.750 Office Equipment	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

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
404.310 Solicitor	\$9,863	\$30,000	\$25,370	\$35,000
404.314 Special Counsel	\$17,870	\$12,000	\$8,000	\$32,000
404.315 Legal-Other	Discontinued in 2020			
404.317 Legal-Cable Consortium	\$0	\$2,000	\$0	\$0

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)

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

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

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

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

406.533 CRCOG Contingency	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$3,912

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%	\$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).

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
407.240 General Expense	\$0	\$500	\$100	\$500

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
407.252 Repairs/Maintenance Agreements	\$49,242	\$99,200	\$75,000	\$91,758

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	Adobe Creative Suite (CCC)	Included in 401
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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407.420 Dues, Subscriptions, Memberships, Travel	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$50	\$0	\$50

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

407.452 Computer Services	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$75,961	\$77,000	\$77,000	\$79,310

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

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

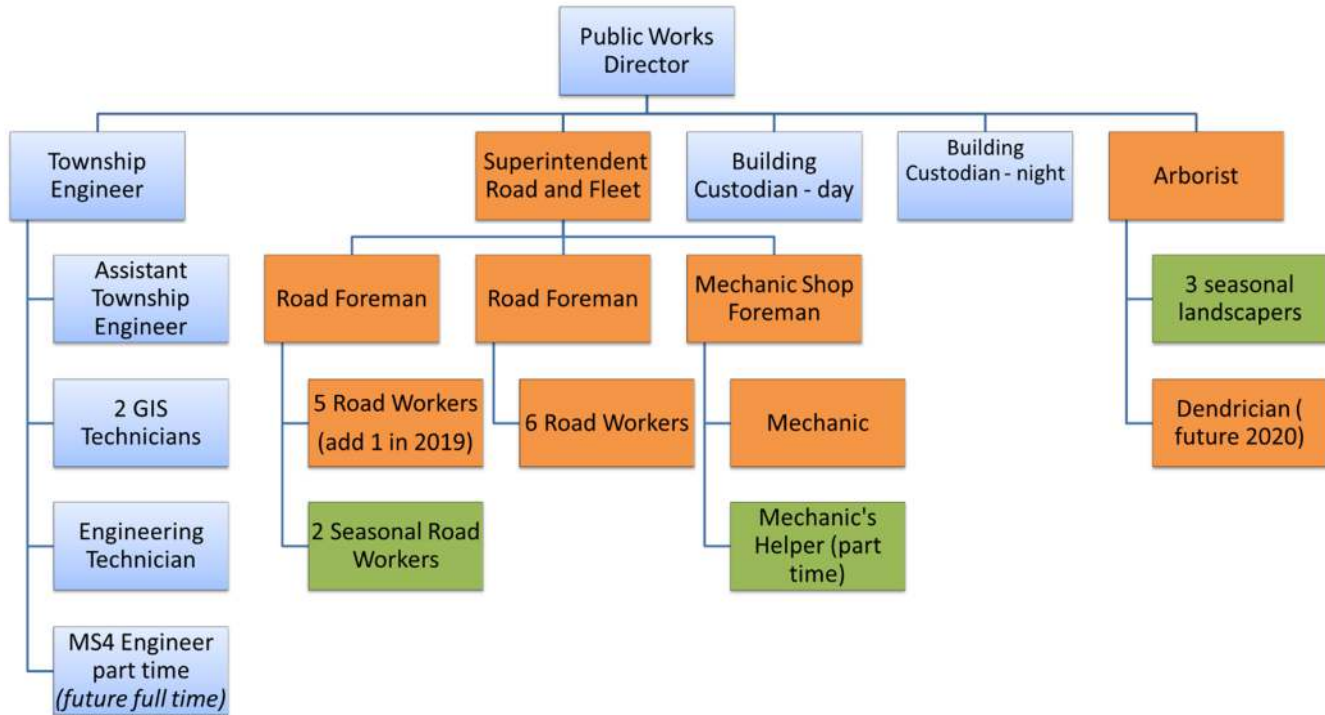
Ferguson Township typically attempts to maintain desktop computers, laptops, and tablets for five years. Included in this line item are the cost of new computers, laptops, tablets, and the associated operating system and Microsoft Office licensing and NitroPro pdf. The configuration is included in the 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

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

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

408.112 Township Engineers Salaries (does not include merit)	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$170,906	\$214,124	\$214,124	\$227,041

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

408.114 Engineering Staff Salaries (does not include merit)	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$93,406	\$96,897	\$96,897	\$93,940

This line item includes two GIS Technicians.

408.115 Part-time Engineering Assistant Wages (does not include merit)	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$60,078	\$26,000	\$26,000	\$27,000

This line item includes the funding for a part-time engineering assistant (Engineer Assistant I) to assist with the workload in the Engineering Section, particularly with stormwater and MS4 related tasks. (Work hour estimate: 50 weeks @ 20 hr. /week @ \$27.00/hr. - no benefits.

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

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

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

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.

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
408.251 Equipment Maintenance	\$0	\$0	\$0	\$2,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
408.252 Computer Maintenance	\$7,092	\$5,500	\$5,500	\$5,500

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

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

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

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

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).

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

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.

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
408.330 Transportation	\$0	\$150	\$150	\$150

The cost associated with the engineering employees using their vehicles.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
408.340 Advertising & Printing	\$5,540	\$6,000	\$3,000	\$5,500

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
408.420 Dues, Subscriptions & Memberships	\$6,808	\$15,500	\$12,000	\$15,505

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
408.450 Contracted Services	\$0	\$0	\$0	\$0

For 2020, no contracted services are indicated.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
408.460 Education	\$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
408.750 Office Furniture & Equipment	\$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
409.114 Custodian Salary (does not include merit)	\$72,131	\$74,713	\$74,713	\$78,233

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
409.180 Custodian Overtime	\$0	\$500	\$0	\$500

This line item covers any required overtime.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
409.220 Operating Supplies & General	\$5,740	\$3,600	\$3,600	\$3,600

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
409.226 Cleaning Supplies	\$934	\$2,000	\$2,400	\$2,400

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

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

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

409.250 Repair & Maintenance & Contracted Services	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$33,389	\$30,300	\$30,300	\$30,300

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
409.361 Electricity	\$28,763	\$44,620	\$30,000	\$45,720

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.

This also includes \$1,100 for the Solar Power Purchase Committee

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
Total	49,532 sq. ft.		\$44,620

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

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
409.366 Water	\$2,303	\$2,200	\$2,400	\$2,400

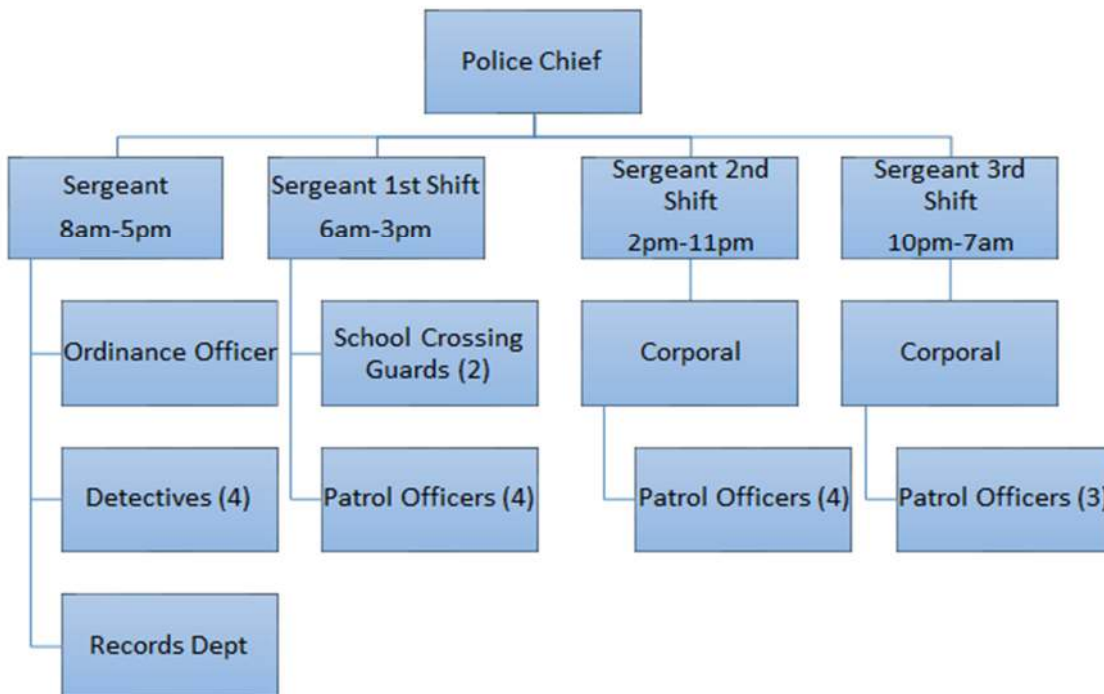
The Township has water service to several buildings on the premises serviced by the State College Borough Water Authority.

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

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
Total	\$12,959

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

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

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

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.

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

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

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

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

410.179 Longevity Pay	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$15,453	\$18,223	\$18,223	\$19,393

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

410.180 Public Safety Overtime	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$138,694	\$154,000	\$138,900	\$154,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
410.210 Office Supplies	\$2,687	\$3,500	\$3,100	\$3,500

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
410.225 Criminal Investigations	\$3,346	\$6,500	\$5,800	\$6,500

The Criminal Investigations Section uses forensic and investigative materials and services relative to its function. Crime scene processing items such as fingerprint lifters and powders, filters, impression compounds, DVDs, flash drives, DNA swabs, evidence packaging materials, etc. are included (\$1,200) as well as costs for interpreters, statement transcription, and outside the area witness or suspect investigative interview and/or transportation expenses. This category also includes costs for investigative database access (\$50/month), searches of cell 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.

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
410.233 Vehicle Fuel – CNG	\$0	\$500	\$0	\$0

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
410.234 Oil, Lubrication and Fluids	\$5,944	\$8,000	\$5,100	\$8,000

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.

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

This account is necessary for a wide variety of items or services that are necessary to ensure the proper functioning of the Department, but that 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

410.242 Ammunition & Related Expenses	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$14,891	\$17,000	\$16,100	\$17,250

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

410.249 Community Relations/Crime Prevention	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$2,554	\$2,750	\$2,500	\$2,750

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

410.251 Vehicle Parts	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$26,775	\$31,500	\$22,500	\$30,000

This account covers tires, repairs, replacement parts, and any other required maintenance necessary to maintain the police vehicles in a safe operating condition. This includes all the vehicles on the fleet map except for the Mobile Command Vehicle that is covered in a separate category. The fleet consists of 17 vehicles.

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

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
410.260 Batteries	\$825	\$1,500	\$1,300	\$1,500

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		

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
410.315 DNA Testing	\$0	\$10,000	\$0	\$10,000

\$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.

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

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.

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

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.

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

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.

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
410.340 Printing & Advertising	\$2,662	\$4,000	\$1,500	\$4,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
410.380 Outside Vehicle Repairs	\$6,711	\$8,000	\$6,900	\$8,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
410.420 Dues, Subscriptions, Memberships, Training & Conferences	\$21,163	\$37,000	\$30,300	\$37,000

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, MAGLOCLLEN, 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.

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

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

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

This account represents formal education requests by the police department.

410.462 Academy Training	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$17,159	\$0	\$17,159

It would be prudent to plan for the possibility that one officer may leave this year for currently unplanned reasons. This would leave an opening for one new officer to attend the academy training program. The state does sometimes reimburse for part of these expenses, and any such opportunity will be sought.

Tuition	1 @ \$4,000 each	\$4,000
Lodging	\$70/night for 105 nights	\$7,350
Meals	\$46/day for 105 days	\$4,830
Travel	145 miles @ \$.60/mile times 2	\$174
Parking	\$115/month	\$805
Total		\$17,159

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

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

411.530 CRCOG Fire Operating Contribution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$314,753	\$334,292	\$334,292	\$358,259

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.

Year	Rate	Amount	\$ Change
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

411.540 Contribution to Warriors Mark Fire Company	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$3,500	\$3,500	\$3,500	\$3,500

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

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

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.

411.750 CRCOG-Fire Capital Contribution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$91,189	\$91,189	\$91,189	\$94,303

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
411.990 Foreign Fire Relief Funding	\$118,417	\$118,417	\$127,838	\$127,838

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
412.541 Contribution to Port Matilda EMS	\$500	\$500	\$3,500	\$3,500

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
412.542 Contribution to Alpha EMS	\$0	\$0	\$3,500	\$3,500

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

413 ORDINANCE ENFORCEMENT

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
413.364 Sewage Enforcement Services	\$600	\$300	\$300	\$300

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.

414.110 Planning and Zoning Director Salary (does not include merit)	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$79,413	\$81,443	\$78,000	\$80,886

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

414.112 Zoning Administrator Salary (does not include merit)	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$64,550	\$66,205	\$63,871	\$69,324

This account reflects the base salary of the Zoning Officer.

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

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

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

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.

414.191 Uniforms	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$488	\$500	\$1,250	\$1,000

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.

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
414.240 General Expense	\$493	\$400	\$500	\$500

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
414.252 Maintenance Agreements	\$379	\$500	\$250	\$250

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

Description	Rate	Amount
Taskalfa Color copier use (admin copier)		\$250

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

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
414.320 Communications	\$643	\$600	\$600	\$1,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
414.330 Transportation	\$75	\$50	\$170	\$200

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
414.340 Advertising & Printing	\$4,158	\$14,250	\$14,250	\$14,250

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		

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

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

414.450 Contracted Services	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$500	\$500	\$40,000

This account represents miscellaneous contracted services for the Planning Department. For 2020, this account includes \$25,000 to engage a consultant to assist in updating the Terraced Streetscape District ordinance and \$15,000 to contract with a 3rd party to digitize subdivision and land development files.

414.460 Education	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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.

414.461 Training Seminars	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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.

414.530 CRPA Planning Agency	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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

414.531 CCMPO Planning	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$28,966	\$29,499	\$29,499	\$30,715

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.

Year	Rate	Amount	\$ Change
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

414.750 Non-Capital Equipment	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$300

The Community Planner is requesting an office chair to be included in the office renovation project.

415 EMERGENCY SERVICES

415.530 CRCOG-Emergency Management Contribution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$33,851	\$33,986	\$33,986	\$36,239

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

415.531 CRCOG-Emergency Management Contingency	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$311	\$331	\$331	\$0

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

421.318 Health Officer Services	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$9,412	\$9,500	\$9,750	\$9,500

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.

Quarter	Restaurants/Retail	Others
4 th Qtr. 2018	9	4
1 st Qtr. 2019	4	8
2 nd 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 3rd 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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
426.368 Recycling, collection & disposal	\$33,005	\$33,005	\$33,005	\$33,005

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

430 PUBLIC WORKS – ADMINISTRATION

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

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.

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

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.

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

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.

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

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.

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

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.

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

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.

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

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

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
430.320 Communications	\$1,680	\$1,920	\$1,920	\$1,920

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
430.327 Radio Maintenance	\$2,204	\$2,500	\$500	\$2,000

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
430.384 Equipment Rentals	\$5,565	\$5,500	\$2,000	\$5,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
430.420 Dues, Subscriptions, Memberships & Seminars	\$3,701	\$3,810	\$1,000	\$3,810

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 the 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

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

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 3rd year.

430.750 Office Equipment	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$500	\$0	\$500

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

432.240 General Expense	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$33	\$1,000	\$1,000	\$1,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
432.251 Repairs & Maintenance	\$4,122	\$6,000	\$5,000	\$6,000

During snow removal, vehicle frames and springs occasionally are damaged. Additionally, plow frames become bent and need to be replaced or repaired. Snowplow blade purchases are also included. Before 2018, these costs were included in the general expense account.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
432.450 Contracted Snow Removal	\$6,483	\$14,300	\$10,000	\$14,300

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

433 PUBLIC WORKS-SIGNALS & SIGNS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
433.245 Street Signs and Supplies	\$13,036	\$20,000	\$15,000	\$20,000

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

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

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
433.372 Traffic Signal Repair (Parts & Labor)	\$6,330	\$8,000	\$1,000	\$7,000

This budget item covers contracted traffic signal repairs and parts necessary to maintain the Township's ever-increasing number of traffic signals, (22 signals plus 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
437.114 Mechanics Salary (does not include merit)	\$59,846	\$109,110	\$109,110	\$113,976

This line item represents the base salary for two mechanics.

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

This line item represents overtime for the two mechanics as needed.

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

This account provides resources for personal protection for the mechanics.

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

This account is necessary to purchase various tools (less than \$2,500 each) necessary to repair Township vehicles and to cover repairs and updates to the diagnostic equipment. 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.

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

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.

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

While most work is done in-house, outside service is needed for such work as refurbishing brake drums and rotors, machining parts, repairs to diesel fuel pumps and suspension springs, bodywork, some

hydraulic line repairs, and replacements, hydraulic pumps, air conditioning. The actual cost of outside repairs will vary from year to year, and these expenses are not anticipated in advance.

437.420 Dues, Subscriptions, Memberships & Seminars	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$1,064	\$4,300	\$4,000	\$4,300

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

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

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

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

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
438.115 Part-time Help Wages	\$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
438.180 Overtime	\$19,529	\$40,000	\$20,000	\$30,000

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
438.245 Supplies & Materials (non-liquid fuels)	\$8,586	\$10,000	\$9,000	\$9,500

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

447.530 Centre Area Transportation Authority (CATA)	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$128,438	\$131,032	\$131,032	\$128,638

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. The township budget reflects a revised formula for calculating local allocation beginning in 2018. 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.

CATA Budget	Operating	Capital	Total
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
Total	\$110,820	\$17,818	\$128,638

452 PARKS & RECREATION

452.530 CRCOG – Parks & Recreation Contribution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$382,191	\$404,448	\$404,448	\$465,291

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%	\$465,291	\$60,843
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

452.532 CRCOG – Aquatics Capital Contribution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$134,972	\$136,275	\$136,275	\$136,781

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

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

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

452.534 CRCOG – Parks Capital Contribution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$43,107	\$45,058	\$45,058	\$38,718

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%	\$38,718	-\$6,340
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

452.536 CROG – Nature Center Capital Contribution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$6,969	\$13,830	\$13,830	\$13,625

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%	\$13,625	-\$205
2019	26.46%	\$13,830	\$6,861
2018	27.88%	\$6,969	\$6,969
2017		\$0	\$0

453 SPECTATOR RECREATION

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

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.

454 TOWNSHIP PARKS OPERATING EXPENSES

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

This account represents the township costs for miscellaneous park maintenance.

454.340 Township Park Advertising	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$150	\$150

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

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

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.

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
455.220 Operating Supplies	\$294	\$500	\$0	\$500

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.

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

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).

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
455.240 General Expense	\$2,889	\$1,000	\$1,500	\$2,000

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.

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

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.

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

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
455.370 Repairs & Maintenance	\$713	\$1,000	\$700	\$1,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
455.384 Equipment Rental	\$0	\$0	\$0	\$1,000

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
455.420 Dues & Subscriptions, Training	\$1,710	\$4,400	\$3,500	\$5,550

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

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

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

456.530 CRCOG - Schlow Library Operating Contribution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$425,817	\$442,080	\$442,080	\$475,730

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

456.531 CRCOG - Schlow Library Capital Contribution	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$23,032	\$22,992	\$22,992	\$24,626

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
458.530 CRCOG Active Adult Center Contribution	\$37,546	\$42,581	\$42,581	\$43,800

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.

Year	Amount	\$ Change
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

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

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
461.541 Spring Creek Watershed Monitoring	\$4,840	\$5,000	\$4,840	\$4,840

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
462.540 Land & Housing	\$5,000	\$5,000	\$5,000	\$5,000

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
462.541 Sustainable Communities Collaborative	\$0	\$3,000	\$1,000	\$1,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
463.540 Economic Development	\$14,500	\$35,000	\$48,500	\$40,000

This line item is to account for expenditures related to local economic development activities. As in prior years, this amount is proposed to assist in 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

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

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

481.192 Employer Social Security	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$295,212	\$302,100	\$293,650	\$312,952

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.

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

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.

<i>Calculating the Employer Contributions</i>		
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

483.197 Pension Expense	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$402,812	\$504,165	\$504,165	\$566,235

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

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

486 INSURANCE & RISK MANAGEMENT

486.300 Safety Improvement Expenses	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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)

486.350 Insurance Claims Expenses	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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.

486.351 Property & General Liability Insurance	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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.

486.352 Police Liability Insurance	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$13,270	\$16,200	\$23,795	\$23,795

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.

486.353 Public Officials Errors & Omissions Policy	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$10,924	\$13,350	\$19,777	\$19,777

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

486.354 Workers Compensation	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$131,600	\$186,900	\$146,700	\$182,216

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.

486.355 Vehicle Insurance	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$17,449	\$21,300	\$28,800	\$28,800

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
486.356 Crime Insurance				
	\$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
487.187 Health Insurance Waivers				
	\$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
487.195 Vision Insurance				
	\$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
487.196 Health Insurance (gross)				
	\$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)
Net Health Cost	862,606	877,592	650,291	809,198

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	
Totals	62	\$909,198

487.197 Retirement Health Savings Account	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$4,000	\$5,000	\$4,000	\$5,000

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.

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

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

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

Group term life insurance is budgeted for \$80,000 of coverage of life insurance. This is based on 59 employees under coverage

487.200 Short Term Disability Insurance	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$7,399	\$7,900	\$7,900	\$7,900

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.

487.300 Employee Wellness	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$3,937	\$3,500	\$3,500	\$5,000

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

489.112 Salaries & Wages Merit Increases	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$20,100	\$0	\$43,483

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

489.113 Salaries & Wages Market Adjustment	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

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

489.117 Deferred Compensation	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

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

489.160 Employee Service Awards	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$950	\$1,000	\$750	\$1,000

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

489.300 General Expense - Uncommitted Reserve	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$851	\$25,000	\$0	\$25,000

This budget provides a contingency for general expenses to account for unexpected expenses. This funding is made available to the Board of Supervisors, enabling them to respond readily to funding needs without affecting other accounts within the budget.

492 INTERFUND OPERATING TRANSFERS-OUT

492.016 Transfer to General Obligation Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$500,000	\$500,000	\$500,000	\$1,000,000

These are funds transferred from the General Fund and deposited in the General Obligation Fund. Since 2018, the township continued to transfer \$500,000 annually towards future debt needs. For 2020, the township is committing an additional \$500,000 towards the public works maintenance facility.

492.019 Transfer to Agricultural Preservation Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$25,000	\$25,000	\$25,000

The Agricultural Preservation fund was established in 1999 to allow the Township to participate in purchasing agricultural easements within the Township. Transfers are made from the General Fund to maintain sufficient funding for upcoming purchases.

492.030 Transfer to Capital Reserve Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$595,000	\$750,000	\$750,000	\$865,000

This transfer payment is needed to fund the anticipated capital expenditures from the Capital Reserve Fund. Beginning in 2020, 20% of the transfer tax revenue is being transferred to the Capital Reserve Fund. $\$1,450,000 * 20\% = \$290,000$. This amount includes \$75,000 from the reduction in the transfer to the Park Improvement Fund.

492.032 Transfer to Transportation Improvement Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$1,420,995	\$1,404,000	\$1,344,037	\$1,126,496

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. Resolution 2001-25 established the Transportation Improvement Fund. Beginning in 2020, the transfer tax allocation is being reduced from 60% to 40%. The two allocations are listed below:

Tax	Current Rate
Real Estate	21.88%
Real Estate Transfer	40%
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).

2020 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,469,450	21.88%	\$321,516
Real Estate Transfer Tax	\$1,450,000	40.00%	\$580,000
Earned Income Tax	\$7,000,000	3.214%	\$224,980
Total			\$1,126,496
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
Total			\$1,344,037

492.034 Transfer to Park Improvement Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$75,000

Beginning in 2020, the Park Improvement Fund represents the cost of park projects and will require funding from the General Fund. This amount was reduced by the Board for 2020

492.035 Transfer to Liquid Fuels Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$7,380	\$30,000	\$0	\$0

This account reflects transfers to the liquid fuels fund for the county liquid fuels grant.

FUND 02
STREET LIGHT FUND

SPECIAL REVENUE FUNDS

02 STREET LIGHT FUND

REVENUES

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue	\$74	\$40	\$150	\$150

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
383.110 Street Lighting Assessment	\$15,415	\$23,000	\$23,000	\$23,000

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

Based on the information provided by engineering and the tax duplicate, the front footage is estimated to be 85,185 feet (\$23,000/\$.27).

The current rate is .27 cents per lineal front foot that were increased in 2019 to maintain a sufficient fund balance.

392 INTERFUND OPERATING TRANSFERS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
392.001 Transfer from General Fund	\$0	\$0	\$0	\$0

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

EXPENDITURES

434 STREET LIGHTS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
434.361 Street Lights	\$17,624	\$20,000	\$20,000	\$20,000

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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	2018 Actual	2019 Budget	2019 Projected	2020 Budget
434.372 Street Light Maintenance	\$2,150	\$2,500	\$1,000	\$2,500

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

FUND 03
HYDRANT FUND

03 HYDRANT FUND

REVENUES

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue	\$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
383.020 Hydrant Assessments	\$36,073	\$48,000	\$85,000	\$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 555,555 linear feet. (\$50,000/\$.09)

In 2019, the assessment is .09 cents per foot. Due to the increase in rates from the State College Borough Water Authority in 2019, the township assessment rate will need to increase to \$.15 per lineal foot 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
448.363 Hydrant Services	\$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

35 LIQUID FUELS FUND

REVENUE

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue	\$9,963	\$16,000	\$20,000	\$20,000

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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

355 STATE SHARED REVENUES

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
355.020 State Liquid Fuel Grant	\$664,174	664,174	\$679,737	\$679,737

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:

Year	Act 655/44	Act 32	Total
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

392.001 Transfer In-General Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$7,380	\$30,000	\$0	\$0

This account represents transfers from the general fund.

EXPENDITURES

432 CHEMICALS

432.222 Chemicals & Supplies	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$120,525	\$118,000	\$118,000	\$122,750

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 from one year to another 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

433.610 Highway Pavement Markings	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$77,440	\$80,000	\$77,911	\$80,000

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

438.245 Supplies and Materials	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$32,340	\$45,000	\$45,000	\$45,000

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.

438.610 Contracted Maintenance	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$221,444	\$247,000	\$255,985	\$247,000

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

439.610 Capital Construction	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$37,979	\$128,000	\$125,000	\$98,000

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

492.001 Transfers to General Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

This account reflects any interfund transfers to the General Fund as required.

FUND 16
GENERAL OBLIGATION FUND

16 GENERAL OBLIGATION FUND
REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$2,516	\$5,000	\$2,000	\$2,000

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, the township will transfer most of the fund balance to the Capital Reserve fund for the public works facility construction.

392 INTERFUND OPERATING TRANSFERS

392.001 Transfers from General Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$500,000	\$500,000	\$500,000	\$1,000,000

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. Since 2018, there has been no debt payment needed. However, the township continued to transfer \$500,000 annually for future debt needs. For 2020 the township is depositing an additional \$500,000 for the public works facility.

393 PROCEEDS FROM LONG-TERM DEBT

393.110 Proceeds from Long-Term Debt	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$5,000,000	\$0	\$6,957,051

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. Following are the estimated bond proceeds and related costs related to the public works facility debt issuance.

2019 BOND ISSUE		
Description	Amount	Account #
PROCEEDS		
Bond Proceeds	6,845,000	see below
Bond Premium	112,051	see below
Subtotal	6,957,051	16.393.110
ISSUE COSTS		
Bond Council	24,000	16.404.310
Financial Advisor	26,000	16.475.000
Legal	2,500	16.404.310
Moodys Rating	16,000	16.475.000
Paying Agent	1,000	16.475.000
Auction Costs	3,500	16.475.000
Miscellaneous	2,500	16.401.240
Subtotal	75,500	
OTHER COSTS		
Underwriter	58,788	16.475.000
Amount Available for Capital Reserve	6,822,763	16.492.030

EXPENDITURES

401 ADMINISTRATION

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
401.240 General Expense	\$0	\$500	\$0	\$2,500

This account represents miscellaneous expenses related to debt service.

404 LEGAL

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
404.310 Legal Services	\$0	\$30,000	\$0	\$26,500

This account represents the legal costs related to the 2020 bond issue.

471 DEBT SERVICE PRINCIPAL

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
471.732 General Obligation Note Principal – Series 2019	\$0	\$0	\$0	\$0

This account reflects the principal payments on the 2019 bond issue.

472 DEBT SERVICE INTEREST

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
472.732 General Obligation Note Interest – Series 2019	\$0	\$0	\$0	\$160,844

This account reflects the interest payments on the 2019 bond issue.

475 FISCAL AGENT FEES

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
475-000 Fiscal Agent fees	\$0	\$20,000	\$0	\$105,288

This line item accounts for the costs of financial advisory services for the 2019 bond issue. This includes the financial advisor fees, underwriting costs, bond rating costs, bond auction, and paying agent costs.

492 INTERFUND OPERATING TRANSFERS-OUT

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
492.030 Transfer to Capital Reserve Fund	\$400,000	\$5,950,500	\$500,000	\$7,322,763

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. This amount includes an additional \$500,000 for the township funding for the project

FUND 19
AGRICULTURAL PRESERVATION FUND

19 AGRICULTURAL PRESERVATION FUND

REVENUES

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue	\$886	\$1,000	\$750	\$750

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
392.001 Interfund Transfers- General Fund	\$0	\$25,000	\$25,000	\$25,000

This budget includes a recommendation for a transfer to the Agricultural Preservation Fund to further build the fund balance and in anticipation of future agricultural conservation acquisitions. The Township contribution is \$150 per acre.

EXPENDITURES

461 AGRICULTURAL EASEMENT PURCHASES

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
461.070 Agricultural Easement Purchase	\$9,015	\$60,000	\$9,100	\$53,250

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

30 CAPITAL RESERVE FUND

Beginning in 2020, the township park projects have been moved to Fund 34, Park Improvement Fund.

REVENUES

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue				
	\$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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
342.210 Centre Region Codes Lease of Fire Trailer				
	\$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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
354.010 DCNR Grant Revenue				
	\$0	\$100,000	\$0	\$0

No DCNR grants are expected to be received in 2020

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
354.150 DEP/DCNR Recycling Equipment Grant Revenue				
	\$0	\$233,132	\$0	\$0

No DEP grant funding is expected in 2020.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
354.160 Miscellaneous Grant Revenue				
	\$0	\$0	\$0	\$0

The line item represents private grant funding for various projects when they occur.

357 LOCAL GRANT REVENUE

357.020 County Grant Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$3,950

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

358.000 Recycling Equipment Shared Payments	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

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

389 MISCELLANEOUS REVENUE

389.000 Miscellaneous Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$10	\$0	\$0	\$0

This line item represents the revenue not accounted for in other revenue accounts of the fund.

391 SALE OF FIXED ASSETS

391.100 Sale of Fixed Assets	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$4,705	\$2,000	\$169,000	\$2,000

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

392.001 Transfer from General Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$595,000	\$750,000	\$750,000	\$865,000

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. Beginning in 2020, 20% of the transfer tax revenue is being transferred to the Capital Reserve Fund. $\$1,450,000 * 20\% = \$290,000$. This account includes an additional \$75,000 from the reduction in the transfer to the Park Improvement Fund

392.016 Transfer from GOA Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$400,000	\$500,000	\$500,000	\$7,322,763

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. This includes \$500,000 for township funding of the project

395 REFUND OF PRIOR YEARS EXPENDITURES

395.000 Refund of Prior Year's Expenditures	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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

401.750 Capital Equipment-Administration	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$-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).

402.750 Capital Equipment-Finance	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

This account summarizes the capital expenditures requested by the Finance department. Finance has no budgeted items.

407.750 Capital Equipment-Information Technology	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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:

DESCRIPTION	AMOUNT
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

409.750 Capital Equipment-Buildings-New	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$190,719	\$5,638,300	\$400,000	\$7,792,300

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:

PUBLIC WORKS MAINTENANCE BUILDING BREAKDOWN	2019 AMOUNT	2020 AMOUNT
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
Pallet Racks for Building #4		\$2,800

In addition, the township is rebudgeting \$540,000 for the administration building renovation that will be completed in early 2020.

409.760 Capital Equipment-Buildings- Replacement	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$14,700	\$0	\$2,200

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:

BUILDINGS REPLACEMENT EQUIPMENT	AMOUNT
Replace two steel entry doors	\$2,200

409.770 Capital Equipment-Wellness	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$2,500	\$5,000	\$4,000

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.

410.750 Capital Equipment-Police-New	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$96,540	\$226,200	\$147,000	\$231,400

This account summarizes the capital expenditures requested by the Police department. For 2020, this includes the following items:

POLICE NEW EQUIPMENT	AMOUNT
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

410.760 Capital Equipment-Police Technology	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$64,358	\$0	\$0	\$0

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.

414.750 Capital Equipment-Planning	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$16,155	\$33,200	\$14,000	\$0

This account summarizes the capital requests by the Planning Department. For 2020, nothing is budgeted for planning

430.750 Capital Equipment-Public Works-New	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$15,102	\$324,086	\$325,000	\$42,300

The following items are requested by the public works department new (any cost) or replacements under \$25K:

PUBLIC WORKS NEW EQUIPMENT	AMOUNT
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

430.760 Capital Equipment-Public Works-Replacement	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$313,427	\$436,652	\$390,000	\$479,400

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

PUBLIC WORKS REPLACEMENT EQUIPMENT	AMOUNT
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

434.372 Streetlight Improvements	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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.

439.610 Capital Road Projects	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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.

446.313 Stormwater Engineering	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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

446.610 Stormwater Construction	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$56,033	\$123,000	\$24,000	\$70,000

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	\$55,000

454 TOWNSHIP PARKS

454.313 Township Park Engineering	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$10,000	\$5,500	\$0

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.

454.750 Capital Equipment-Parks	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$111,645	\$326,500	\$178,800	\$0

Beginning in 2020, township parks spending is included in Fund 34, the Park Improvement Fund.

455 PUBLIC WORKS-STREET TREES

455.372 Street Trees-New	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$20,400	\$0	\$0	\$0

This account is being merged with 455.375 beginning in 2019

455.375 Street Trees-New & Replacements	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$24,462	\$35,760	\$18,000	\$28,350

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.

455.450 Contracted Services	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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

486.356 Capital Equipment-IT Self Insurance	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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



**2020 - 2024
Capital Improvement Plan**



Township of
FERGUSON
Pennsylvania

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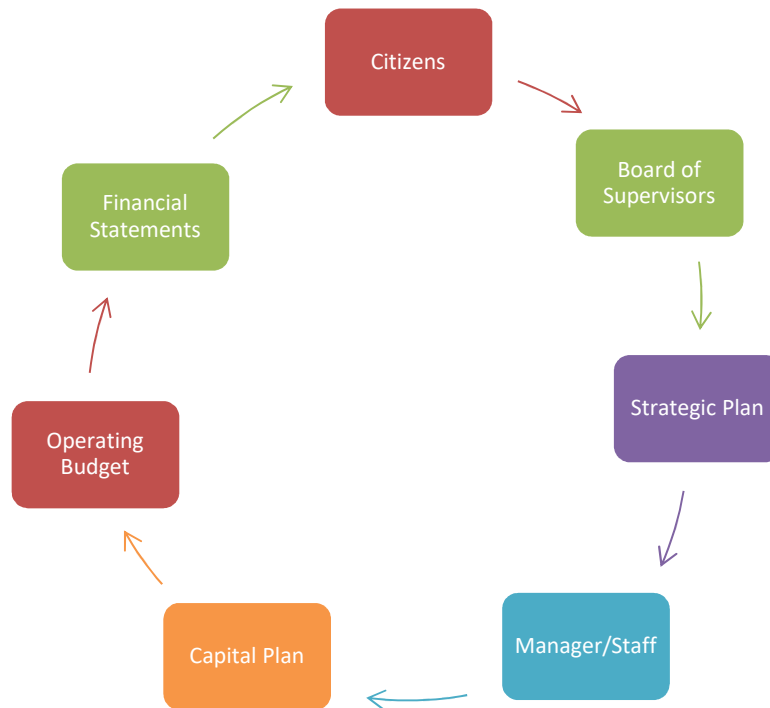
Chapter 1: Introduction

Who should read this document?

The Township's Capital Improvement Plan (CIP) is a financial guide for citizens, staff, and the Board of Supervisors. The purpose of this document is to communicate the initiatives planned in the next five years. 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



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).

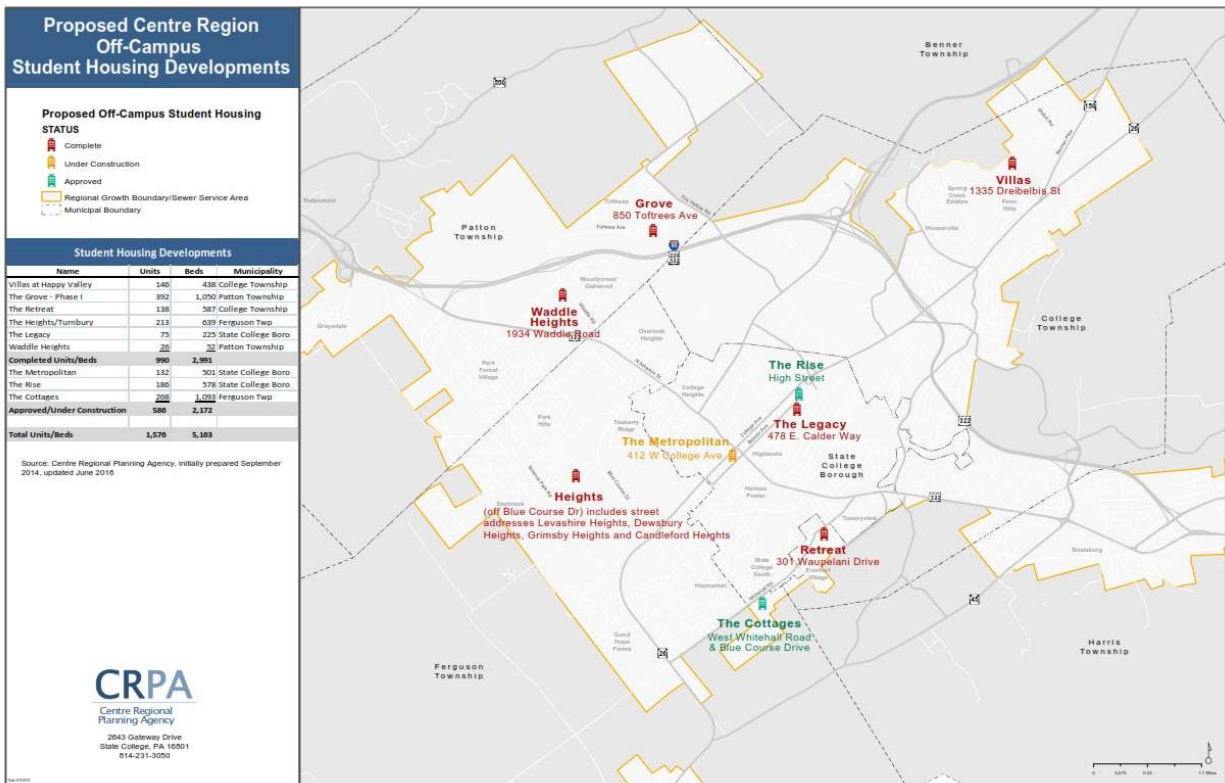
Please be aware that for budgeting purposes, amounts are estimated and rounded where possible. It is not possible to obtain exact amounts over 12 months in advance. Vendor pricing is generally only valid for 60 or 90 days. Beyond that, amounts are only estimates of expected pricing.

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.

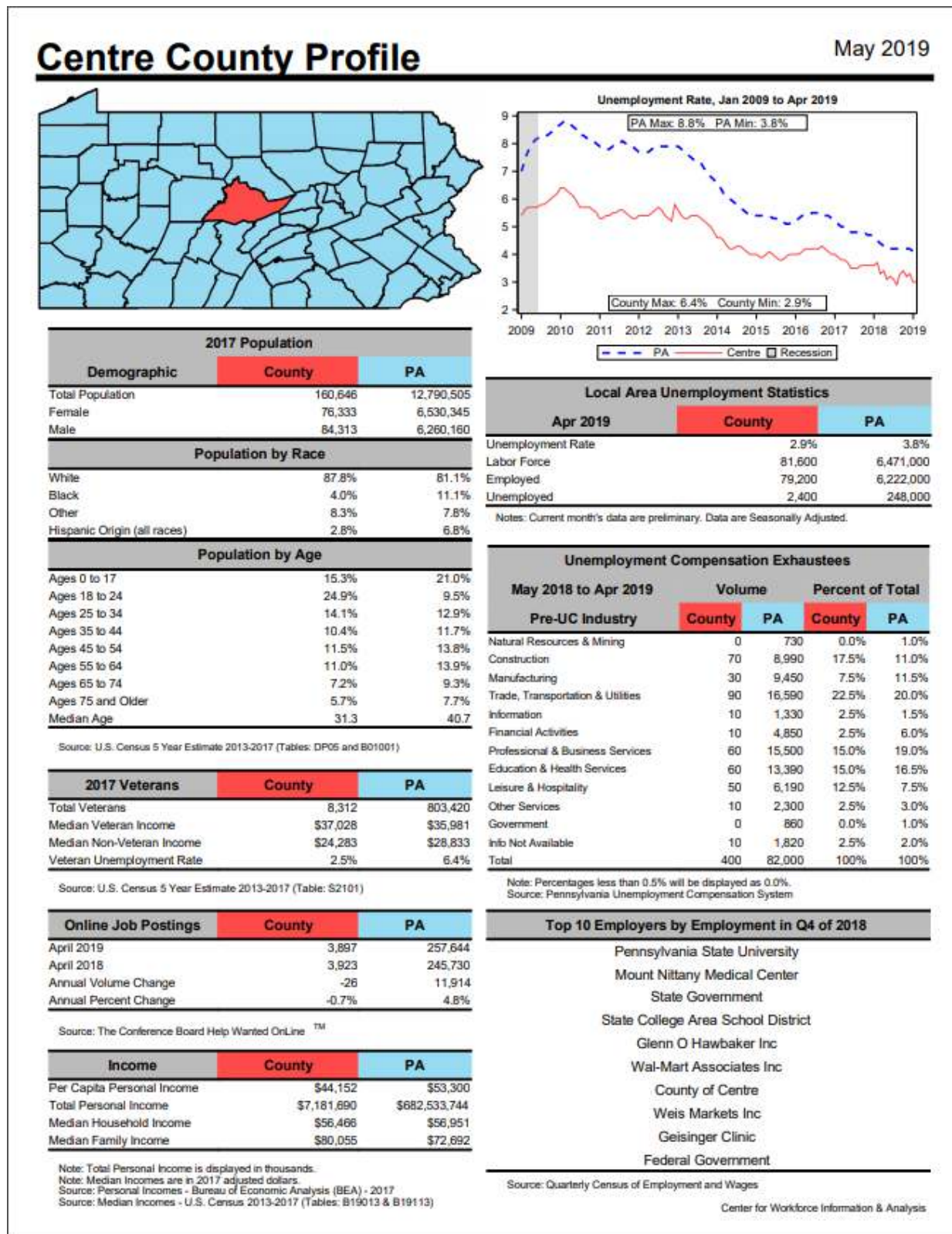


Since tax revenues are driven by population and age, identifying the demographics and trends provides important data for revenue projections. The following tables depict the township population estimates and age groups.

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.



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

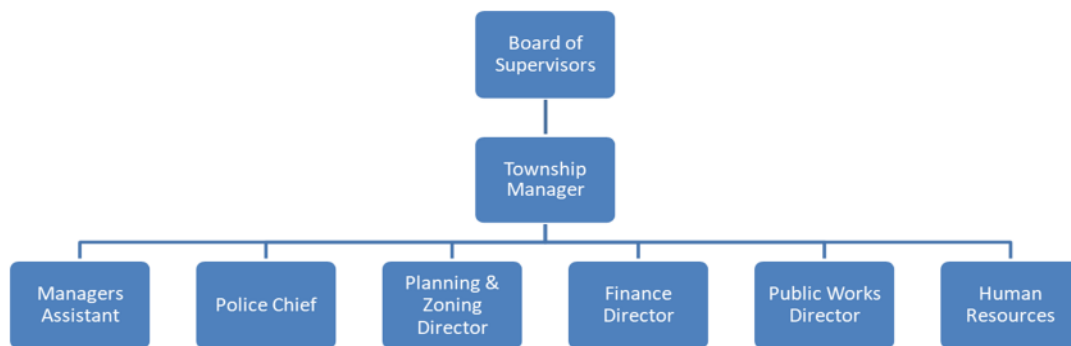
The township follows the PA State Chart of Accounts format. The state recommends this format. The state explains the reasoning below:

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



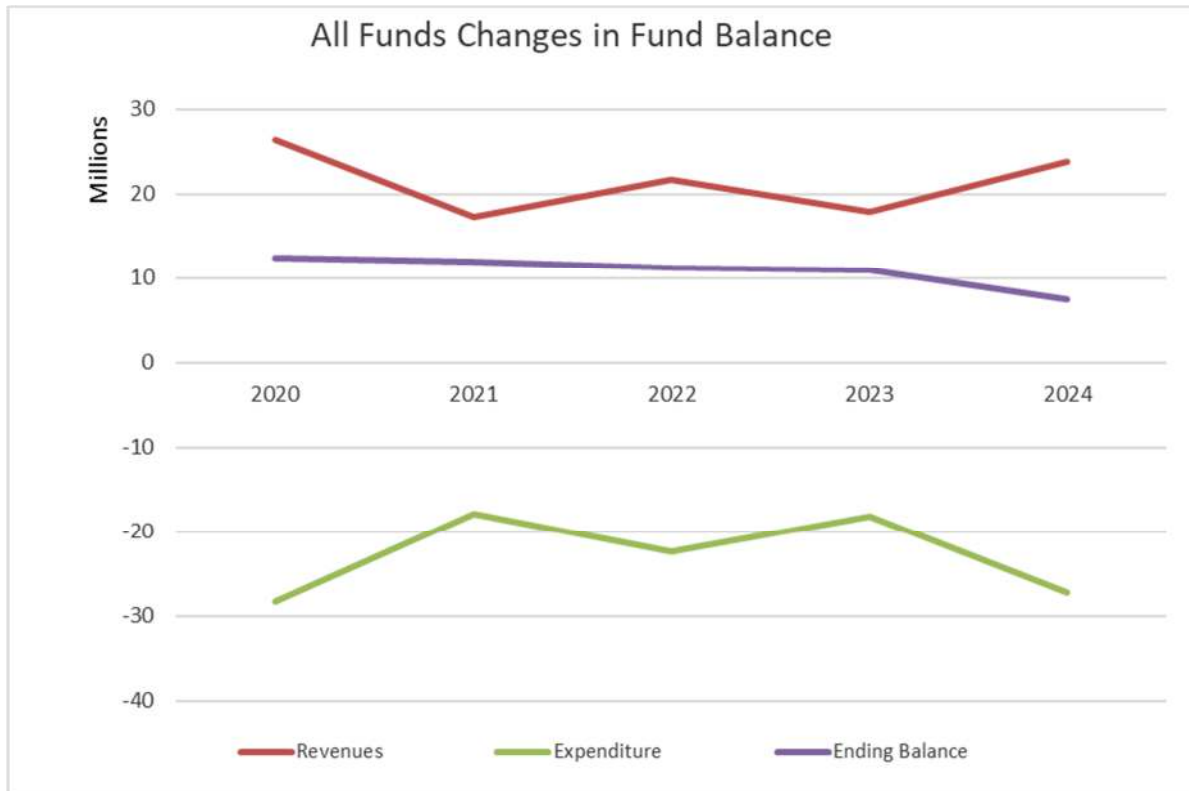
The responsible department heads are Administration & Human Resources, Finance & Tax, Public Works & Engineering, Police, and Planning Zoning. These individuals are responsible for all the accounts within the entire budget and funds.

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
Beginning Balance	16,068,287	14,516,864	12,477,344	11,789,567	10,624,579	10,265,721	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
Ending Balance	14,641,917	12,477,344	11,789,567	10,624,579	10,265,721	7,436,955	7,436,955
Fund Balance % of Expenditures	48%	44%	65%	59%	45%	28%	

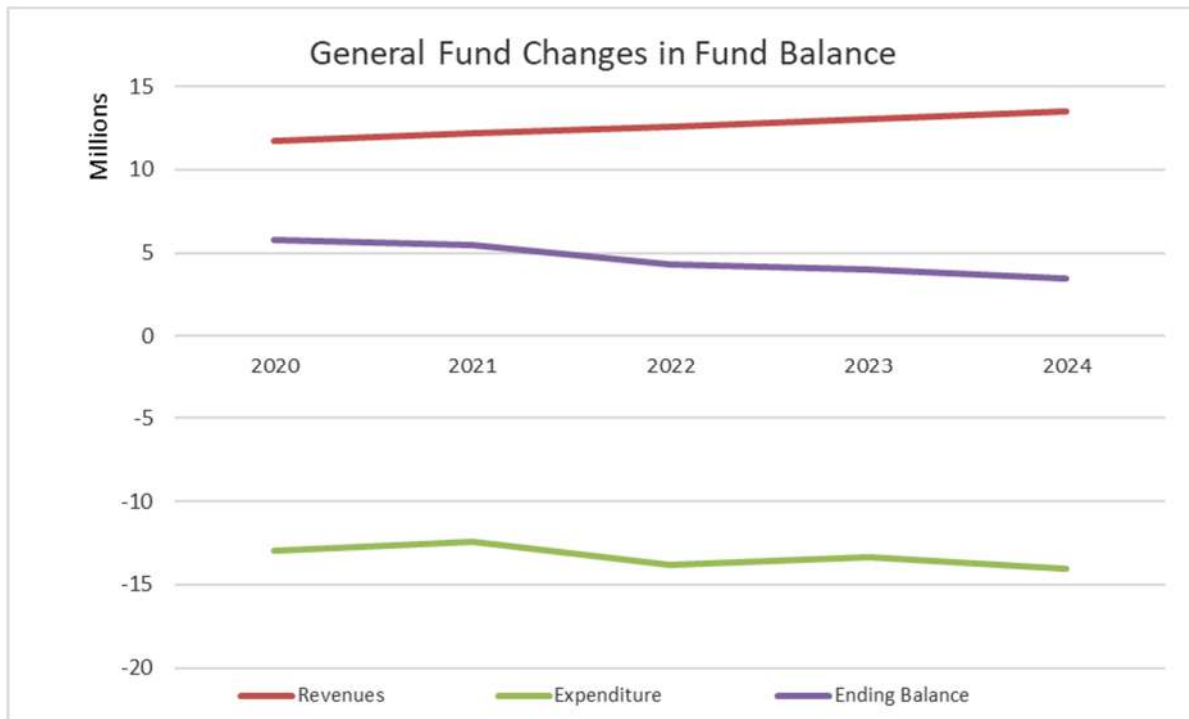
Sinking Funds

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
Beginning Balance	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
Ending Balance	6,996,091	5,775,442	5,511,306	4,324,643	4,005,242	3,500,656	3,500,656
Fund Balance % of Expenditures	42%	45%	44%	35%	29%	25%	

Capital Projects Funds

Ag Preservation Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	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
Ending Balance	29,714	54,714	49,714	74,714	69,714	94,714	94,714

Capital Reserve Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	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
Ending Balance	1,234,279	1,243,879	1,642,729	2,797,329	2,984,429	2,994,029	2,994,029

Reg Cap Rec Projects Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	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
Ending Balance	1,534,717	1,426,717	1,269,717	1,112,717	955,717	798,717	798,717

Transportation Imp Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	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
Ending Balance	3,826,975	2,998,409	2,462,911	1,601,059	1,824,639	-352,951	-352,951

PGM Streetlight Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	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
Ending Balance	20,084	20,384	20,687	20,993	21,302	21,614	21,614

Park Improvement Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	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
Ending Balance	125,053	125,592	126,136	126,686	127,242	127,803	127,803

StormWater Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	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
Ending Balance	125,053	0	0	0	0	0	0

Special Revenue Funds

Streetlight Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	-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
Ending Balance	-10,551	-9,511	-7,979	-5,917	-3,286	-41	-41

Hydrant Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	-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
Ending Balance	-11,941	694	12,745	24,186	34,988	45,122	45,122

Liquid Fuels Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	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
Ending Balance	792,537	861,657	722,777	569,897	268,017	230,137	230,137

General Obligation Fund

General Obligation Fund	2019	2020	2021	2022	2023	2024	TOTAL
Beginning Balance	104,959	104,959	104,959	104,959	104,959	104,959	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
Ending Balance	104,959	104,959	104,959	104,959	104,959	104,959	104,959

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
Total	26,360,202	17,328,659	21,683,659	17,867,776	23,810,873	107,051,170
Group change %	25.2%	-34.3%	25.1%	-17.6%	33.3%	
General Fund change %	1.5%	3.7%	3.6%	3.6%	3.6%	
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
Total	8,953,057	4,033,126	6,817,784	3,538,212	6,006,876	29,349,055
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
Total	746,295	753,928	761,624	769,385	777,215	3,808,447
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
Total	6,029,269	1,157,619	2,919,369	957,869	3,586,369	14,650,495

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
Total	11,922,450	12,168,995	12,474,084	12,787,966	13,110,897	62,464,391
Average EIT per Resident	448.79	457.68	466.74	475.98	485.40	
Percentage of Total Revenue	45.2%	70.2%	57.5%	71.6%	55.1%	

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
Total	3,976,788	3,005,935	3,948,780	3,420,740	3,604,480	17,956,724
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
Total	4,500,000	0	1,000,000	0	2,800,000	8,300,000

Tax Considerations

The Township maintains a fiscally responsible approach to budgeting. Increases in tax rates have not occurred on any frequent basis. Rather, the township relies on annual revenue increases from a growing tax base. At this time, there is no projected tax increase included in the CIP. The local economic conditions are very positive and have led to increased Earned Income Tax revenues and increased Transfer Tax revenues. In addition, the township has aggressively pursued grant funding. Grant revenue has been very beneficial to the township finances. Combined with fiscal restraint, the township maintains strong financial footing.

Grant Revenue Projections

Grant revenue assists the township in many ways. It is one way to provide additional revenue for projects without raising taxes or cutting expenditures elsewhere. Many federal grants are administered by the state and doled out to local governments 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								
Grant/Loan/Contributions Detail	Fund	Type	2020	2021	2022	2023	2024	TOTAL
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
Total			6,029,269	1,157,619	2,919,369	957,869	3,586,369	14,650,495
Grant/Loan Summary by Fund	Fund		2020	2021	2022	2023	2024	TOTAL
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
Total			6,029,269	1,157,619	2,919,369	957,869	3,586,369	14,650,495
Grant/Loan Summary by Type	Type		2020	2021	2022	2023	2024	TOTAL
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
Total			6,029,269	1,157,619	2,919,369	957,869	3,586,369	14,650,495

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
Total	28,399,183	18,015,892	22,848,097	18,226,079	26,639,078	114,128,329
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
Total	9,854,184	4,330,927	6,656,180	3,288,668	8,305,993	32,435,951
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
Total	6,459,354	1,297,833	1,349,633	1,300,160	4,065,070	14,472,050

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
Total	12,957,499	12,430,740	13,795,915	13,384,579	14,039,369	66,608,102

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
Total	3,976,788	3,005,935	3,948,780	3,420,740	3,604,480	17,956,724

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
Total	4,500,000	0	1,000,000	0	2,800,000	8,300,000

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
Total	235,473	417,210	569,312	676,469	868,896	2,767,360

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

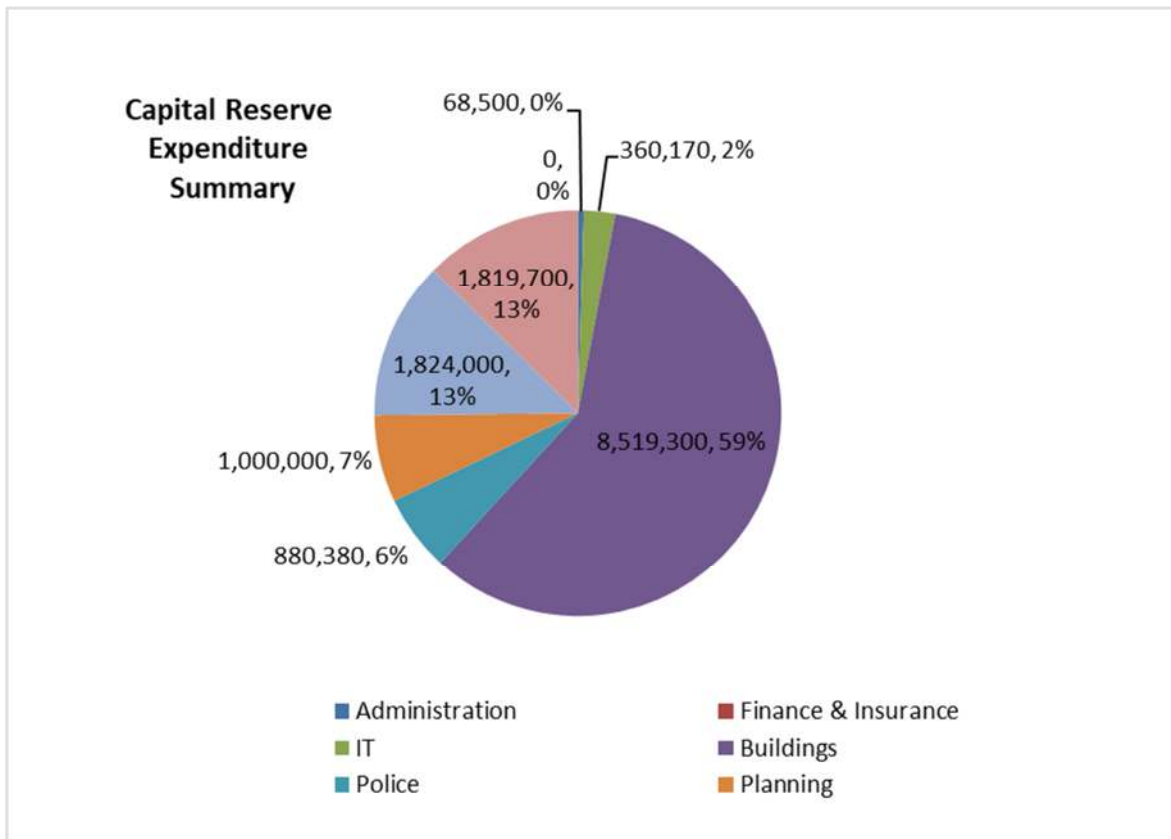
Residents/FTE	2020	2021	2022	2023	2024
Population	19,407	19,601	19,797	19,995	20,195
FTES (from prior year budget)					
Elected Officials	2.5	2.5	2.5	2.5	2.5
Administration	4.5	4.5	4.5	4.5	4.5
Finance	3.5	3.5	3.5	3.5	3.5
Buildings & Grounds	1.5	1.5	1.5	1.5	1.5
Engineering	6.5	6.5	6.5	6.5	6.5
Police	24.0	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
Total	73.7	79.7	79.7	79.7	80.7
NEW STAFF					
Finance	0.5				
Police		1.0			
Planning	0.5				
Public Works	1.0	1.0			1.0
Stormwater	1.0	3.0			
Total	3.0	5.0	0.0	0.0	1.0

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
Total	6,459,354	1,297,833	1,349,633	1,300,160	4,065,070	14,472,050

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
Total	3,769,900	2,913,600	4,781,000	2,372,000	4,537,000	18,373,500

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.

Special Revenue	2020	2021	2022	2023	2024	TOTAL
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
Total	663,500	879,225	901,002	1,057,832	801,717	4,303,275

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
Total		68,500

Subtotals by Year	EXPENDITURES	
	2020	40,000
	2021	0
	2022	28,500
	2023	0
	2024	0
	Total	68,500

2020

Administration Office Renovation **\$400,000**

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.

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.

Salary Study **\$20,000**

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.

Strategic Plan Update **\$10,000**

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

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.	
Disaster Recovery Test	\$10,000
<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>	
2021	
New Fire Station - Land Acquisition	\$100,000
<p><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></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>	
2022	
Administration Vehicle	\$28,500
<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>	
2023	
New Fire Station – Design and Engineering	\$420,000
<p><i>Please note: The cost of the Fire Station is included in the Buildings Department. The narrative is provided for your information as an Administration project.</i></p> <p>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>	
2024	
New Fire Station – Construction	\$2,800,000

Please note: The cost of the Fire Station is included in the Buildings Department. The narrative is provided for your information as an Administration project.

In 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.

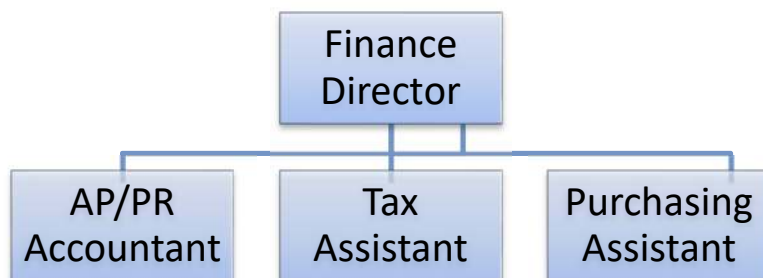
Goal 4.0 Service Delivery

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						
Direct Costs Estimate	2020	2021	2022	2023	2024	Total
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
Total	20,624	21,207	21,808	22,427	23,064	109,130

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.

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
Total		10,759,635				535,000	535,000	655,000	655,000	852,000
	PROCEEDS					Total Payments		3,232,000		
	2020	4,500,000				% of GF Revenue		4.87%		
	2021	0				% of GF		4.61%		
	2022	1,000,000								
	2023	0								
	2024	2,800,000								
	Total	8,300,000								



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

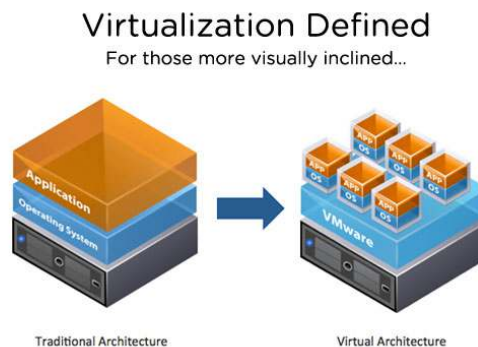
Internet security is one of the current issues facing businesses, government, residents, and anyone using the internet. The most common means of accessing one's system is through email phishing. This scheme uses a link via an email message that may appear extremely authentic, yet has an attachment that 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.

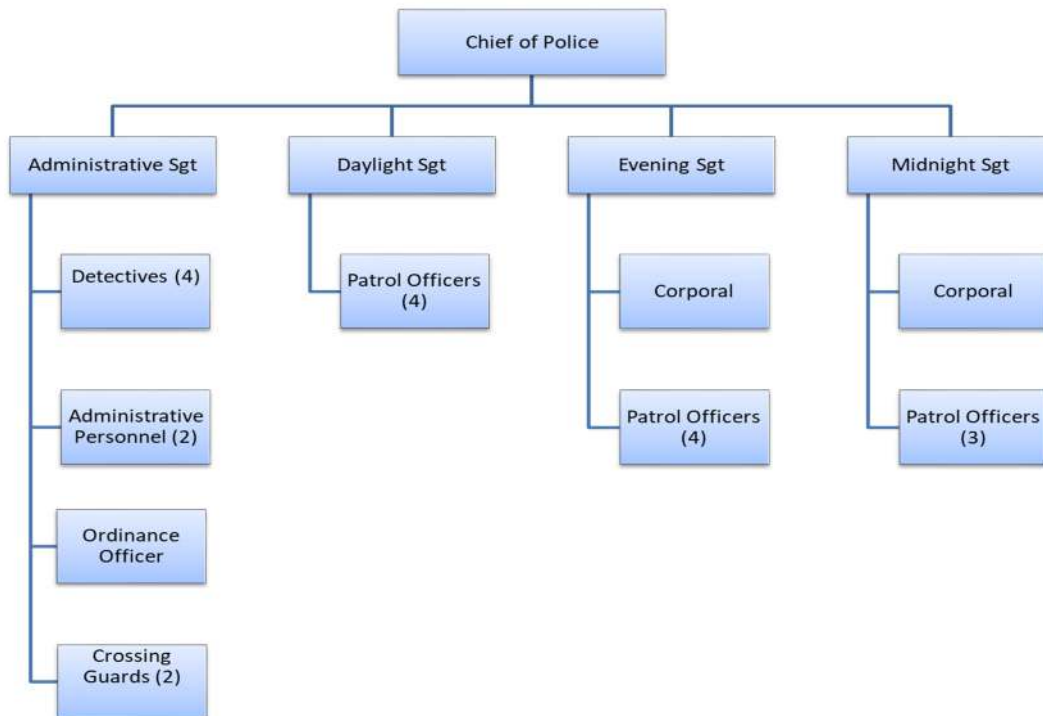
FERGUSON TOWNSHIP			
2020 – 2024 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS			
INFORMATION TECHNOLOGY			
30.400.407.750			
Description	Department	Year	Amount
Annual Records Management Fee	police	2020	16,800
DMZ server for public access to Laserfiche	IT	2020	15,000
Upgrade Windows SQL server to 2016	IT	2020	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
Total			360,170
		EXPENDITURES	
Subtotals by Year		2020	86,300
		2021	55,100
		2022	69,000
		2023	36,900
		2024	112,870
		Total	360,170

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
Total	0	99,813	109,996	121,313	133,894	465,015

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
Total	\$17,000

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
Total	\$117,469

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	100123	100316	100252	100255	
	1FTEW1 P41K1D3	1GNSK2 E02E417	1FMSK8A R9JGB67	1FAHP2M T9KG107	1GNLCD EC9GR3	1FAHP2M T0KG107	1GN5K2E C1F1263	3FA6P0U U6JR149	2GNFLE EKXG629	1GNLC2 E06DR28	6G3N55U 22EL959	1G11X5S L2EU145	1FM5K8A R5HGC8	2G1WS5 53134LP3	5134LP3 7J8Y3319	1FDJE30 F85HB77	6G1MK5T 20BL544	
VIN	0188	2886	716	854	90916	855	8450	216	9997	4350	725	604	6132	892	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	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	
Total			138,600	86,300	138,600	138,600	159,000	661,100	

2020			
Police Vehicles & Equipment			\$138,600
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	
2021			
Police Vehicles and Equipment			\$86,300
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)			
2022			
Police Vehicles and Equipment			\$138,600
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.			
2023			
Police Vehicles and Equipment			\$138,600
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	
2024			
Police Vehicles and Equipment			\$159,000
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
Total	87,454	50,833	27,033	29,260	24,700	219,280

2020		
Police Software and Equipment		\$87,545
Annual Records Management Maintenance Fee – 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>	\$16,800	
Patrol Rifles – 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	
Taser – The department is seeking to replace old Tasers. We will replace five units per year for the next three years.	\$11,300	
Axon – As part of our five-year agreement with Axon, we have unlimited data storage for video footage.	\$12,773	
Medical Equipment and Supply Replacement – 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	
Mobile Tablets – 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	
Cellebrite – Forensic software to analyze legally obtained cell phones and computers. Replacing existing technology (Oxygen)	\$9,300	
Ballistic Shields (Level III/IV) - 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	

Forensic Computer Workstation – 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	
Department Issued Cellular Phones (Including package) - Issue officers cell phones for work activities. \$39.99 per month for 22 officers.	\$10,558	
Mobile Speed Alert RADAR Trailer – The department is requesting a message sign with red and blue strobes to draw driver attention to their speed.	\$13,000	
2021		
Police Software and Equipment		\$50,833
Annual Records Management Maintenance Fee – 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	
Taser – The department is seeking to replace old Tasers. We will replace five units per year for the next three years.	\$11,300	
Axon – As part of our five-year agreement with Axon, we have unlimited data storage for video footage.	\$12,773	
Unpiloted Aerial Vehicle – 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	
Mobile Tablets – 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	
Replace Autolock Expandable Batons – Replace 22 expandable batons. The current batons are over ten years old.	\$3,100	
Cellebrite – Annual membership renewal	\$3,700	
Parking Management Solution (Cite Pro) - 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	
Ballistic Shields (Level III/IV) - The shields are designed to stop rifle rounds. Final two shields.	\$4,400	
2022		
Police Software and Equipment		\$27,033
Annual Records Management Maintenance Fee – 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	
Axon – As part of our five-year agreement with Axon, we have unlimited data storage for video footage.	\$12,773	
Mobile Tablets – 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.		
Parking Management Solution (Cite Pro) - 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	
Cellebrite – Annual membership renewal	\$3,700	
2023		
Police Software and Equipment		\$29,260
Annual Records Management Maintenance Fee – 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	
Axon – 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	
Parking Management Solution (Cite Pro) - 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	
Mobile Tablets – 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	
Cellebrite – Annual membership renewal	\$3,700	
2024		
Police Software and Equipment		\$24,700
Annual Records Management Maintenance Fee – 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	
Axon – 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	
Mobile Tablets – 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	
Cellebrite – 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
Total	0	49,188	53,748	137,949	152,988	393,874

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

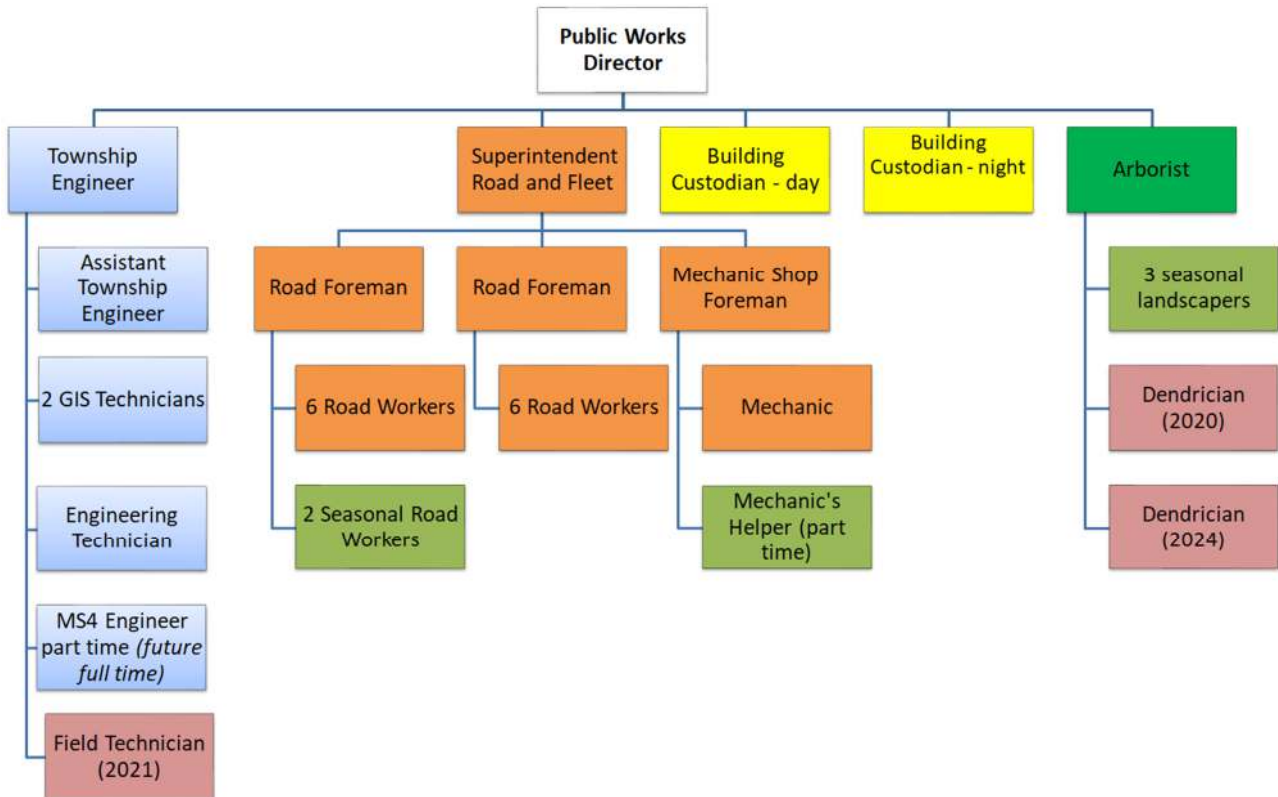
2020 - 2023	
Mobility Study Implementation	\$250,000/yr.
<p>Ferguson Township Public Works Department is currently carrying out a Transportation Mobility Study that will identify recommended mobility improvement projects and provide concept illustrations and budgetary cost estimates. Improvement projects 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.</p>	

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
Total	94,920	97,507	178,212	183,272	278,028	831,939

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 grappler truck, and other equipment requires maintenance and storage. Currently, gross truck washing occurs outside on a stone pit, and detailed washing occurs inside buildings with 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
Total		8,288,600	0	8,120,000	168,600
EXPENDITURES					
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
Total		8,288,600	0	8,120,000	168,600



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
Total			247,400	230,700	
Subtotals by Year			EXPENDITURES		
			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
Total			3,769,900	2,913,600	4,781,000	2,372,000	4,537,000	18,373,500
EXPENDITURES BY FUND								
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
Total			3,769,900	2,913,600	4,781,000	2,372,000	4,537,000	18,373,500

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

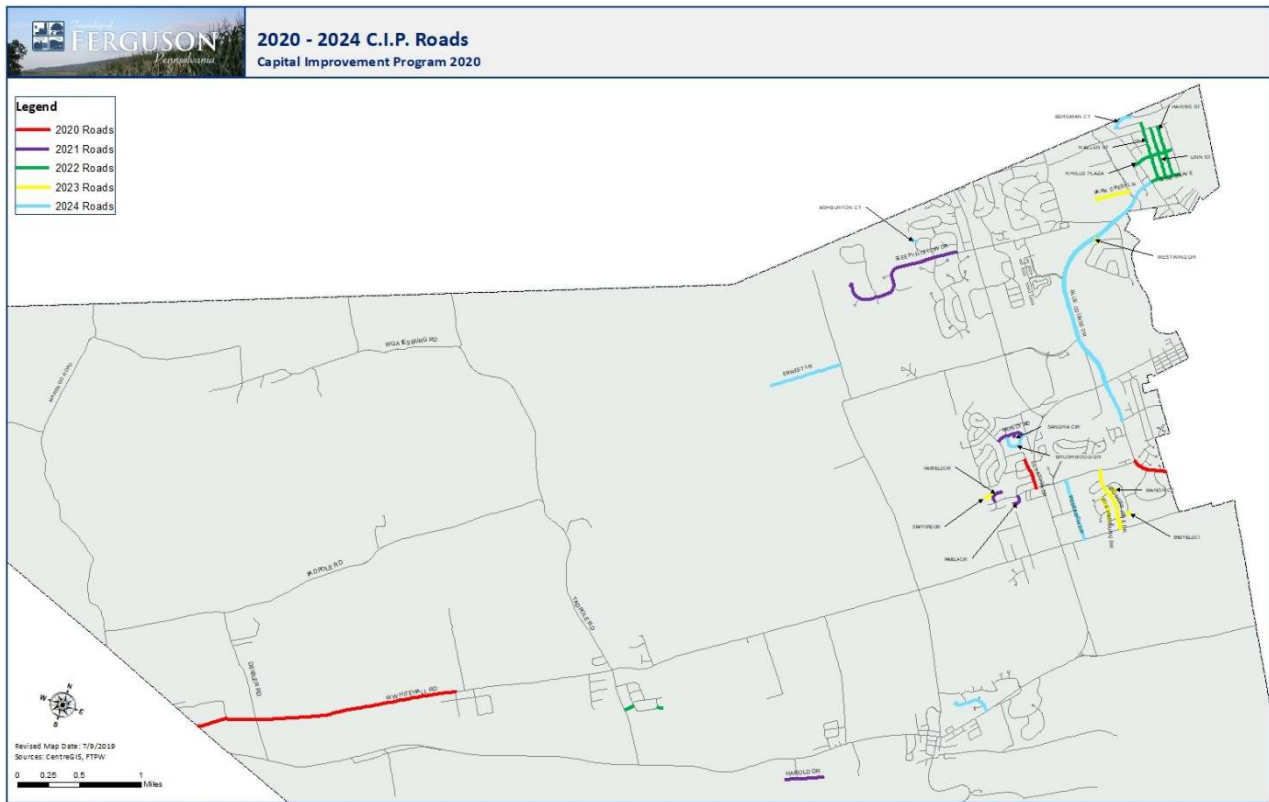
Through Green Light-Go, the Township was awarded \$176,084 to upgrade the traffic signal at the intersection of West College Avenue and Corl Street in 2018. The upgrades include full pedestrian movements, which are currently limited. This project will tie into the Township’s Streetscape Project constructed 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

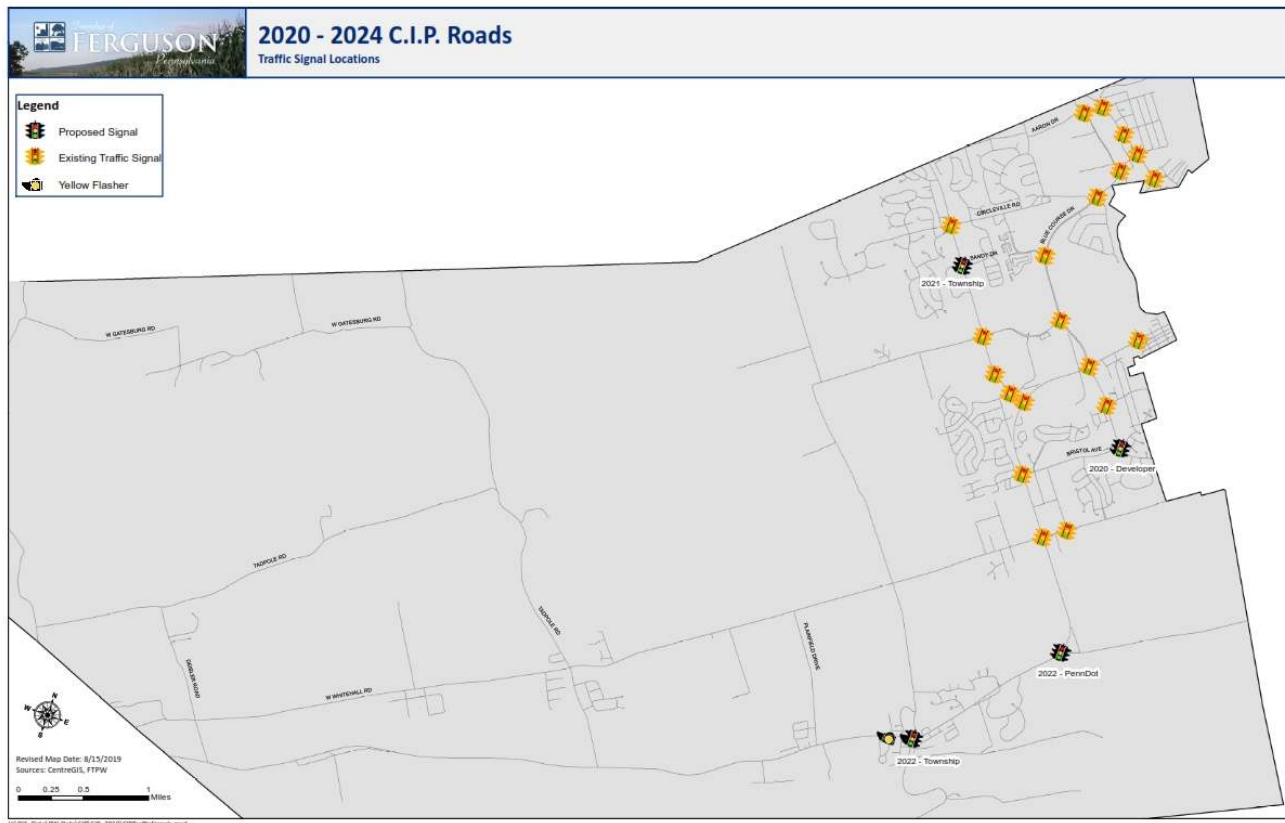
ROADS 2020-2024



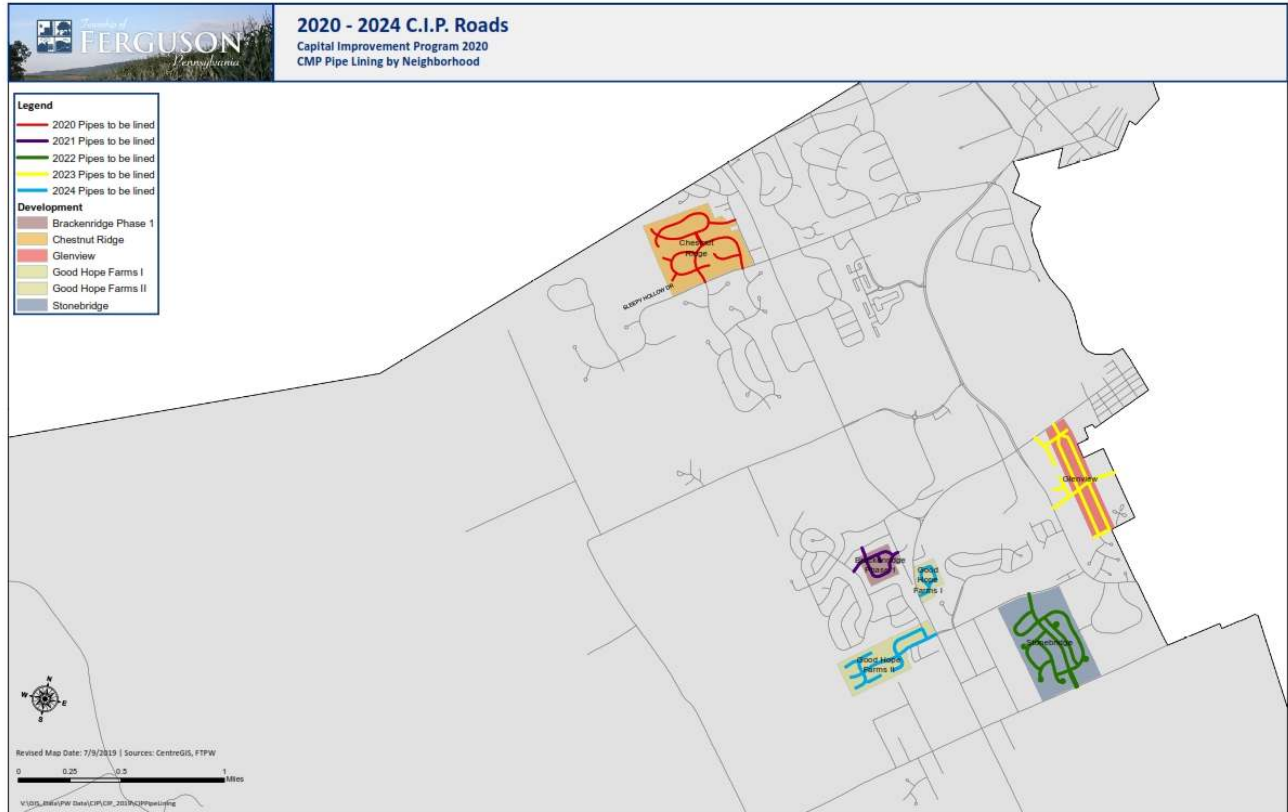
MICROSURFACING 2020-2024



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
Total	77,300	8,800	24,000	9,700	10,200	130,000

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
Total			1,232,200	1,694,000	
Subtotals by Year			EXPENDITURES		
			2020	479,400	
			2021	318,300	
			2022	237,000	
			2023	0	
			2024	659,300	
			Total	1,694,000	

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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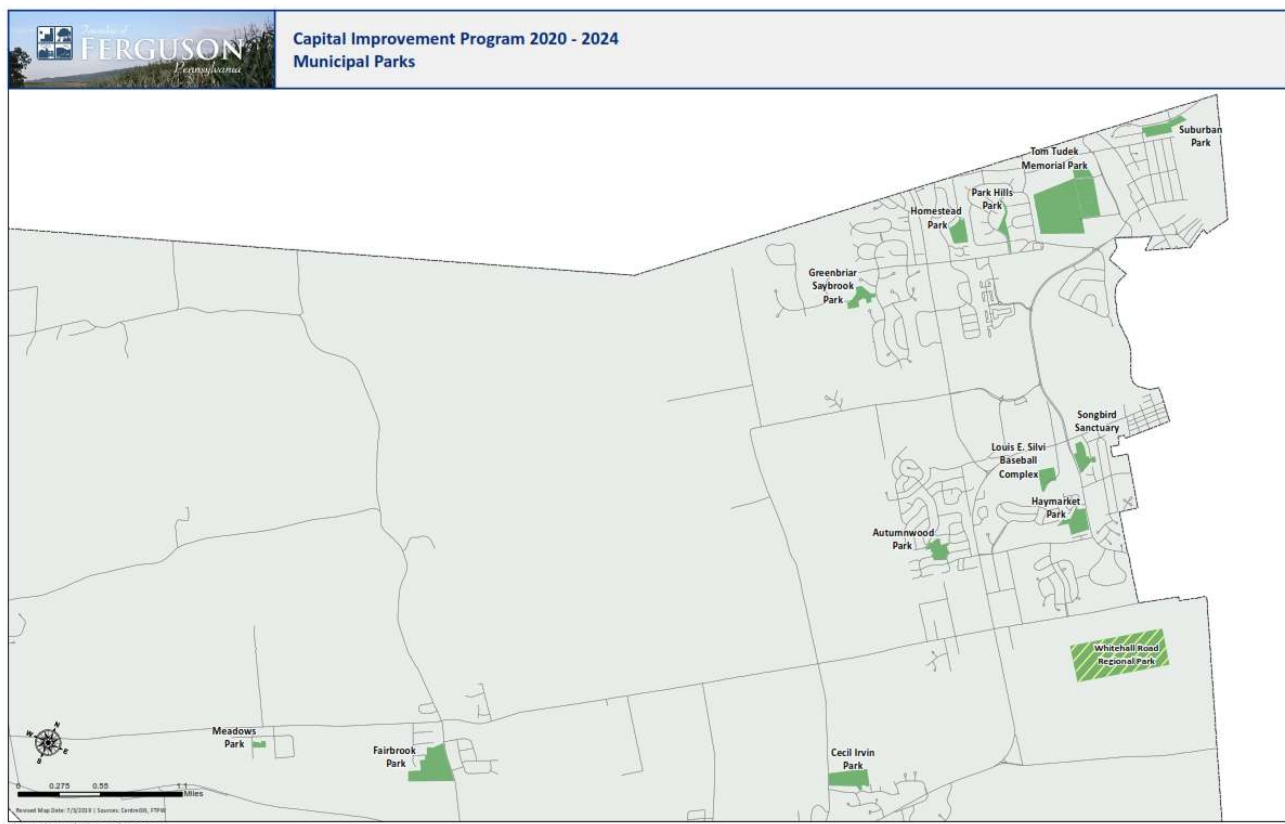
PARKS AND RECREATION

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** Pennsylvania
 Prepared By: **ysm**
 YOUNG & RUBICAM



DRAFT PLAN
WESTFIELD/HILLSIDE FARM ESTATES PARK
MASTER SITE DEVELOPMENT PLAN
 FERGUSON TOWNSHIP
 CENTRE COUNTY, PENNSYLVANIA

HRG
 HORTON RUTENFRANZ GROUP
 Engineering & Retention Services
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 hrgrp@hr.com
 www.hr.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
Total	822,500	217,500	495,200	398,000	392,000	297,000	1,799,700

2020	
Playground Safety & Update Program	\$37,500
This item is to provide for equipment upgrades and replacements to meet playground safety standards.	
Drinking Fountain Replacements	\$10,000
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	
Songbird Sanctuary – Passive Recreation	\$75,000
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	
Tudek Farmhouse Roof Replacement	\$25,000
The farmhouse needs a new roof. It is anticipated that the Tudek Trust Fund will fund this project.	
Tudek Park Natural Landscape Areas	\$5,000
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.	
Suburban Park FEMA CLOMR/LOMR and PADEP Permit	\$70,000

<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>	
Pave Washout Areas	\$40,000
<p>Staff recommends that funds be appropriated to pave four sections of the Tudek Park path.</p>	
2021	
Homestead Park Play Equipment	\$100,000
<p>The Parks and Recreation Department is recommending updating and adding age-appropriate play equipment and installation by a certified installer.</p>	
Fairbrook Park Master Plan Update	\$25,000
<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>	
Solar Array at Whitehall Road Regional Park Fund 31	\$45,000
<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>	
Suburban Park Phase 1A	\$325,200
<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>	
2022	
Drinking Fountain Replacements	\$10,000
<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>	
Fairbrook Park Natural Landscape Areas	\$6,000
<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>	
Compost Toilet Installation in Township Park	\$25,000

<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>	
Cecil Irvin Park Phase II	\$320,000
<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>	
Playground Safety & Update Program	\$37,000
<p>This item provides funding for equipment upgrades and replacements to meet playground safety standards.</p>	
2023	
Tom Tudek Memorial Park Phase IIIA	\$355,000
<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>	
Playground Safety & Update Program	\$37,000
<p>This item provides funding for equipment upgrades and replacements to meet playground safety standards.</p>	
2024	
Saybrook/Greenbriar Master Plan	\$25,000
<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>	
Playground Safety & Update Program	\$37,000
<p>This item provides funding for equipment upgrades and replacements to meet playground safety standards.</p>	
Haymarket Park Restroom Facilities	\$235,000
<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

31 REGIONAL CAPITAL RECREATION PROJECTS FUND

REVENUES

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue	\$21,591	\$20,000	\$15,000	\$15,000

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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

387 PRIVATE CONTRIBUTIONS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
387.000 Developer Contributions	\$400,000	\$400,000	\$400,000	\$0

This account represents revenue related to developer contributions toward regional park and recreation projects.

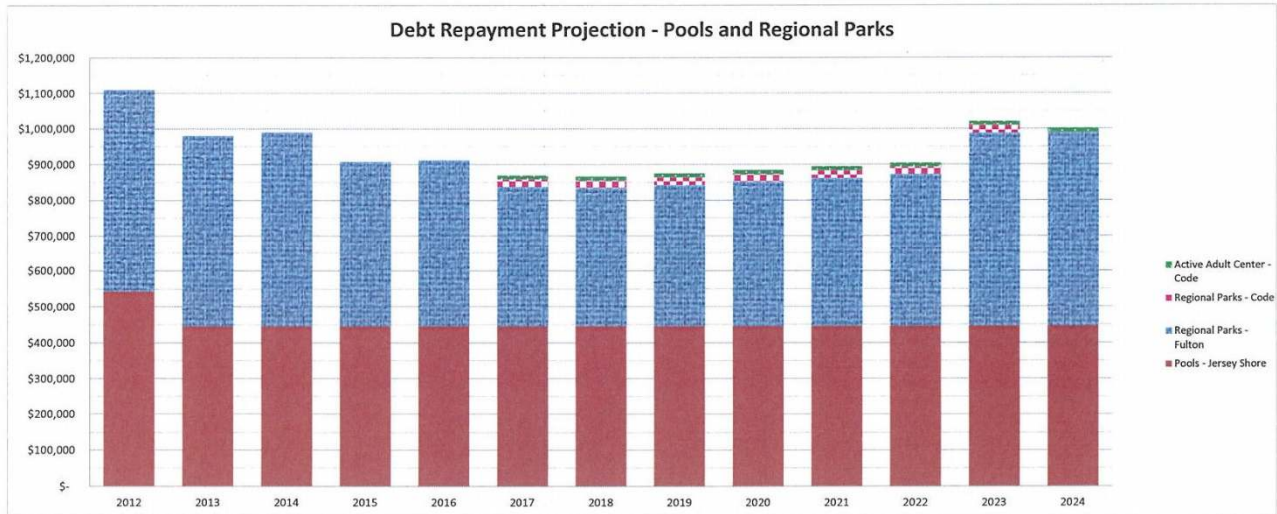
EXPENDITURES

452 REGIONAL PARKS CAPITAL PROJECTS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
452.535 CRPR Regional Parks Capital	\$104,138	\$104,376	\$104,376	\$102,856

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.



452.750 Regional Park – Capital Improvements	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$45,000	\$0	\$40,360

The Board established this account in 2019 for funding commitments to regional park projects outside of debt service. For 2020, the township is budgeting \$40,360 for landscape buffer at the Whitehall regional park.

FUND 32
TRANSPORTATION IMPROVEMENT
FUND

32 TRANSPORTATION IMPROVEMENT FUND REVENUES

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue	\$68,883	\$95,000	\$50,000	\$50,000

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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

351 FEDERAL GRANT REVENUES

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
351.030 Federal Grant	\$0	\$0	\$0	\$0

No federal funding is expected in 2019.

354 STATE GRANT REVENUES

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
354.030 PennDOT Grant	\$103,392	\$756,000	\$80,000	\$768,000

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
357.000 County Grants	\$0	\$0	\$0	\$50,000

For 2020, the Township is expected to receive \$50,000 from the county for the multimodal transportation project

387 PRIVATE CONTRIBUTIONS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
387.000 Developer Contributions	\$0	\$0	\$0	\$0

This line item provides for the developer's contributions.

392 INTERFUND TRANSFERS

392.001 Transfer from General Fund	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$1,420,995	\$1,404,000	\$1,344,037	\$1,126,496

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 2020, the township reduced the allocation from the transfer tax from 60% to 40%. The tax allocations are listed below:

Tax	Rate
Real Estate	21.88%
Real Estate Transfer	40%
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).

2020 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,469,450	21.88%	\$321,516
Real Estate Transfer Tax	\$1,450,000	40.00%	\$580,000
Earned Income Tax	\$7,000,000	3.214%	\$224,980
Total			\$1,126,496
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
Total			\$1,344,037

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
408.313 Engineering Specialties	\$15,062	\$0	\$0	\$0

This account represents the cost for engineering and inspection for Township projects. For 2020, the township is budgeting \$105,000 for the Science Park & Sandy Drive right of way acquisition.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
408.314 Engineering Design	\$38,130	\$120,000	\$0	\$180,000

This account represents the costs of engineering for various road and road-related projects. For 2020, this line item includes \$50,000 for the Pine Grove Mills mobility study, \$50,000 for ARLE design, \$25,000 for SR26 & SR45 warrant (plus \$10,000 for engineering), \$25,000 for Science Park & Sandy Drive (from 2019) and \$20,000 for the Valley Vista Bike Path

434 STREET LIGHTS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
434.361 Street Light Construction	\$0	\$0	\$0	\$0

This item provides funding for capital expenses related to street light projects.

439 CAPITAL CONSTRUCTION

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
439.310 Professional Services-ROW Appraisal	\$0	\$4,000	\$0	\$0

This item provides funding for any necessary appraisal fees for capital road projects.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
439.311 Professional Services-ROW Acquisition	\$0	\$4,000	\$0	\$0

This item provides funding for any necessary professional fees for capital road projects.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
439.312 Right of Way Legal Fees	\$0	\$1,000	\$0	\$0

This item provides funding for any necessary legal fees for capital road projects.

439.313 Right of Way Acquisition Costs	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$22,667	\$16,000	\$0	\$0

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.

439.360 Utility Construction Costs	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

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.

439.610 Capital Construction	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$1,775,093	\$3,106,000	\$2,350,000	\$2,856,400

PROJECT DESCRIPTION	AMOUNT
ADA Handicap Ramps	\$74,000
ARLE traffic signal performance metrics	\$548,900
Bike paths, parking lots 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
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
Video assess, clean and reline CMP pipe in Brackenridge	\$15,000
Valley Vista shared use path (split with Patton Township)	\$87,500
Whitehall Road	\$515,000

FUND 33
PINE GROVE MILLS
STREET LIGHT FUND

33 PINE GROVE MILLS STREET LIGHT FUND

REVENUES

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue	\$264	\$300	\$300	\$300

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
387.020 Private Contributions	\$-2,200	\$0	\$0	\$0

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

EXPENDITURES

439 CAPITAL CONSTRUCTION

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
439.610 Capital Construction	\$0	\$0	\$0	\$0

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

FUND 34
PARK IMPROVEMENT FUND

34 PARK IMPROVEMENT FUND

Park projects that were previously budgeted in Fund 30 Capital Reserve are now budgeted in this fund. Fund 34 will be used for township parks capital items.

REVENUES

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue	\$1,073	\$1,000	\$1,500	\$2,000

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 at Jersey Shore State Bank. The budget assumes a 2% annual interest.

367 DEVELOPER CONTRIBUTIONS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
367.XXX Miscellaneous Contributions	\$387	\$0	\$387	\$0

This account reflects contributions from the public in accordance with the fund provisions.

392 INTERFUND OPERATING TRANSFERS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
392.001 Transfer from General Fund	\$0	\$0	\$0	\$75,000

Beginning in 2020, township park capital projects are included in this Fund. It will require funding from the General Fund. This account represents that funding. For 2020, the Board reduced this amount by \$75,000.

EXPENDITURES

454 PARK IMPROVEMENTS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
454.XXX Capital Projects	\$18,959	\$0	\$0	\$195,100

Beginning in 2020, Township park projects have been moved to this fund from the Capital Reserve Fund

The 2020 park projects are listed in the following table:

Drinking Fountain Replacements	\$5,000
Playground safety updates	\$37,000
Suburban Park FEMA/CLOMR/LOMR/PADEP permits	\$75,000
Cecil Irvin Park undeveloped areas	\$2,500
Recreation, parks and open space plan update	\$25,000
Haymarket Park tree and shrub planting	\$5,000
Pave washout areas at Tudek Park	\$44,000
Convert 3 stormwater basins to pollinator habitat areas to increase infiltration at Tudek Park	\$1,600

FUND 60
POLICE PENSION FUND

60 UNIFORMED POLICE PENSION TRUST FUND

REVENUES

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue	\$149,009	\$100,000	\$100,000	\$100,000

This account represents the interest income revenue for the pension plan.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.010 Realized Gains/Losses	\$113,742	\$0	\$0	\$0

This account represents the realized gains/losses on the sales of securities in the plan.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.020 Unrealized Gains/Losses	\$-551,303	\$0	\$0	\$0

This account represents the unrealized gains/losses of securities not sold in the plan.

355 STATE SHARED PAYMENTS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
355.050 Act 205 State Funding	\$227,121	\$282,084	\$282,084	\$303,383

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.

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

389 MISCELLANEOUS REVENUES

389.000 Miscellaneous Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$784	\$0	\$0	\$0

This line item represents miscellaneous revenues not recorded in other accounts.

389.010 Employer Contributions	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

This line item represents employer contributions toward the police pension plan.

389.020 Employee Contributions	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$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 fund the pension plan partially. 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
401.240 General Expense	\$0	\$0	\$0	\$0

This account reflects miscellaneous expenditures not specified in other accounts.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
401.340 Advertising & Printing	\$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
404.180 Legal Fees	\$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
410.197 Retired Payroll	\$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
Total	\$287,994

410.210 Office Supplies	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$100	\$100	\$100

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

410.229 Meeting Expenses	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$162	\$350	\$250	\$350

This account provides for the quarterly meeting expenses related to the administration of the Police Pension plan and any ad hoc meetings called.

410.310 Actuarial Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$5,800	\$0	\$6,200	\$0

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.

410.311 Payroll Processing Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$23,118	\$700	\$700	\$700

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
410.312 Broker Fees	\$35,670	\$37,500	\$35,000	\$37,500

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

65 NON-UNIFORMED PENSION TRUST FUND

REVENUES

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue- Banks	\$526	\$50	\$25	\$25

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.010 Interest Revenue- ICMA-RC-Pension	\$-214,806	\$0	\$0	\$0

These funds are maintained with the ICMA-RC investment trust under individual accounts for each employee. This account reflects investment earnings on these accounts.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.020 Interest Revenue ICMA-RC-Retirement Health Savings	\$-4,217	\$0	\$0	\$0

This account represents the investment and earnings in the ICMA-RC Retirement Health Savings Account.

355 STATE SHARED PAYMENTS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
355.050 Act 205 Funding	\$187,146	\$78,614	\$142,917	\$121,618

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

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

389 PENSION FUNDING

389.000 Employer Contributions (gross)	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$50,780	\$200,000	\$200,000	\$200,000

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.

389.010 Employee Rollovers in	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$0	\$0	\$0

This account reflects employee fud from service before fully vesting.

389.020 Forfeiture Revenue	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$13,526	\$0	\$0	\$0

This account reflects reimbursement of expenditures to the plan for employees separating from service before fully vested.

389.030 Employer Retirement Health Savings Contributions	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$4,000	\$5,000	\$10,000	\$5,000

This line item reflects the contributions made by the Township to the ICMA-RC retirement health savings account.

EXPENDITURES

401 EXECUTIVE

401.310 Retirement Health Savings Fees	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$425	\$0	\$0	\$0

This account reflects the brokerage fees related to the ICMA retirement health savings plan.

483 EMPLOYER PAID BENEFITS

483.300 Pension Distributions	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$107,747	\$0	\$0	\$0

This account is for the estimated total of benefits that will be paid out of the Non-Uniform Employee 401 (a) Pension Plan. The non-uniform 401 (a) pension plan is a defined contribution 401(a) Money Purchase Plan that was established through a through ICMA Retirement Corporation. The 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

492.001 Refund of Employers Contributions	2018 Actual	2019 Budget	2019 Projected	2020 Budget
	\$0	\$56,500	\$120,836	\$70,766

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

93 TOM TUDEK MEMORIAL PARK TRUST FUND

REVENUE

341 INTEREST REVENUE

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.000 Interest Revenue- Banks	\$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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.010 Interest Revenue- FNB Wealth Management	\$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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.020 Gain/Loss-FNB Wealth Management	\$-13,445	\$0	\$0	\$0

This account reflects gains and losses from the FNB Wealth Management investments.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
341.030 Gain/Loss- Centre Foundation Fund	\$0	\$0	\$0	\$12,400

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
342.200 Rental Payments – Farmhouse	\$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
342.220 Horse Boarding Fees	\$580	\$2,400	\$1,100	\$2,400

Beginning in August 2007, the Trust was boarding two horses with the capacity to board an additional two horses. The revenue received from this is \$100 per month per horse.

387 PAYMENTS & CONTRIBUTIONS

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
387.000 Other Contributions	\$2,104	\$0	\$425,325	\$2,000

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. Proceeds received from participation in the annual Centre Gives Campaign of the Centre Foundation is also captured in this account.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
387.020 Butterfly Gardens Contributions	\$0	\$250	\$0	\$250

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
387.030 Elsie Tudek Memorial Contribution	\$3,200	\$0	\$0	\$0

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 monument in honor of Bob and Elsie Tudek.

EXPENDITURES

401 ADMINISTRATION

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
401.340 Advertising and Printing	\$0	\$500	\$50	\$500

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
402.311 Auditing Services	\$1,100	\$1,200	\$1,200	\$1,200

The Trust is required to file IRS Form 990 annually as a charitable Trust. The Township's Certified Public Accountant, Baker Tilly, LLC, has been engaged to complete this audit in 2020.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
402.312 Broker Fees	\$675	\$0	\$0	\$0

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
452.372 Dog Park Improvements	\$50	\$0	\$0	\$0

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
452.373 Rental House Improvements	\$3,425	\$4,000	\$0	\$25,000

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
452.376 Implement Shed	\$330	\$500	\$0	\$500

Potential miscellaneous expenses related to the implement shed.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
452.750 General Improvements	\$0	\$3,500	\$880	\$30,000

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

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
454.220 Park Operating Supplies	\$	\$500	-\$20	\$500

This account is used to record miscellaneous operating expenditures.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
454.239 Butterfly Gardens	\$1,090	\$1,000	\$2,050	\$2,000

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. The Penn State Master Gardeners provide the labor associated with the maintenance of the Butterfly Garden.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
454.372 Dog Park Maintenance	\$290	\$250	\$220	\$250

This account represents expenditures for maintaining the dog park.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
454.373 Farmhouse (Rental) House	\$735	\$1,650	\$730	\$1,650

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).

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
454.375 Barn (Horse Barn)	\$407	\$450	\$420	\$450

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.

	2018 Actual	2019 Budget	2019 Projected	2020 Budget
454.376 Implement Shed Maintenance)	\$-330	\$250	\$0	\$250

This account reflects costs related to the maintenance of the implement shed.

	2018	2019	2019	2020
	Actual	Budget	Projected	Budget
454.800 Depreciation Expense	\$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

	2018	2019	2019	2020
	Actual	Budget	Projected	Budget
486.352 General Liability Insurance	\$5,158	\$6,500	\$6,365	\$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

	2018	2019	2019	2020
	Actual	Budget	Projected	Budget
489.240 Contingency	\$0	\$500	\$305	\$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

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

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.