



2019 Comprehensive Budget



Township of
FERGUSON
Pennsylvania

Ferguson Township Budget Key Personnel

Board of Supervisors

Peter Buckland, Chair

Steve Miller, Vice Chair

Laura Dininni

Tony Ricciardi

Sara Carlson



Department Managers

David G. Pribulka, Township Manager

David J. Modricker, Director of Public Works

Eric R. Endresen, Director of Finance

Christopher Albright, Chief of Police

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

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

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Manager's Budget Message

November 30, 2018

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 2019 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 2019 Operating Budget meets that test, and 2019 promises to be a year of progress in Ferguson Township.

Ferguson Township is a fortunate community in that we have been able to rely on the steady growth of income and real estate values that drive our tax base. This has allowed the Township to prosper without increasing taxes since 2006. Real estate tax revenue is predicted to remain relatively stable at \$1,422,850. Real estate transfer tax, or taxes paid when a property is sold, is predicted to be \$1,450,000. The transfer tax is a difficult source of revenue to predict with a high degree of accuracy since it is dependent on conditions that fluctuate year-to-year. Earned income tax is budgeted to increase slightly to \$6,929,600. Earned income tax is the Township's single largest source of revenue and rises with higher levels of employment and wages paid.

In 2019, the total expenditures across all funds including pension and the Tudek Trust is budgeted at \$30,916,500 (including interfund transfers). The total expenditures for all governmental funds in 2019 is \$30,508,300. In the General Fund, the Township's operating fund, expenditures are projected to be \$12,710,400. This represents an increase of \$354,000, or 2.9% above the 2018 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 2019-2023 Capital Improvement Program Budget and with significant input from department heads.

Budget Preparation Calendar

August	Finance Director creates a SharePoint website for the new budget. All documents are uploaded to the site for viewing and editing.
September 8	Finance Director provides information to the SharePoint site for the budget narrative and Springbrook 2018/2019 worksheets to Department Heads.
October 12	Projected 2018 expenditures and 2019 grants and expenditure requests due to Finance Director
October 15 to October 19	Manager and Finance Director meet with Department heads to review department budgets
October 26	Manager and Finance Director meet to discuss changes to draft document before submission to the Board of Supervisors
November 5	The proposed budget provided to the Board of Supervisors and the public. Manager advertises public work sessions
November 13th and 15th	Board of Supervisors/Manager/Staff special meetings. The proposed budget is made available to the public and on the website. Manager advertises budget Board of Supervisors meetings for December
December 3	Board of Supervisors public meeting on the proposed Budget.
December 10	Board of Supervisors adopts Budget by resolution.

VISION STATEMENT

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

The Township is considered a 'Best Place to Live' due to the high quality of life created in part through a sense of place achieved through the development of a vital town center, a

strong diversified community, an effective transportation system, a rural/small town atmosphere and the location and availability of open space. The Township will continue to preserve environmentally sensitive areas.

MISSION STATEMENT

It is Ferguson Township's mission to provide efficient, cost-effective, professional services to our residents in a fair, cooperative, ethical and honest manner. The Township will endeavor to manage its resources allowing planned, sustainable growth while preserving the quality of life and its unique characteristics.

2018 Accomplishments

- ✓ Completed the first phase of a Township Stormwater Fee Feasibility Study;
- ✓ Designed and prepared construction documents for renovations to the Township Administration Building and the new Public Works Maintenance Facility.
- ✓ Substantially completed sweeping revisions to the Township's Zoning and Subdivision and Land Development Ordinances.
- ✓ Completed capital projects including roadway resurfacing, parkland improvements, and more;
- ✓ Developed a greenhouse gas emissions inventory working with an ad hoc Climate Action Committee;
- ✓ Facilitated land development reviews and zoning amendments to allow for planned, sustainable growth in the community;

2019 Initiatives

The following are **some** of the primary initiatives planned in 2019:

- ✓ 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;
- ✓ Finalize the design and construction of the new LEED Gold Certified Public Works Maintenance Facility;
- ✓ Complete plan reviews for Pine Hall Traditional Town Development and Harner Farms;
- ✓ Implement traffic signal optimization software;
- ✓ 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 Phase II of the Stormwater Fee Feasibility Study;

- ✓ Complete the Northland Area Mobility Study to identify transportation improvements in the North Atherton/Blue Course Drive geographic area to reduce congestion and improve safety;
- ✓ Finalize and begin to implement the Pine Grove Mills Small Area Plan.

A Vision for the Future

2018 was a year of progress for our community. The Climate Action Committee completed its Greenhouse Gas Emissions inventory to begin to lay the framework for achieving the Township's goal of becoming a net-zero greenhouse gas emitter no later than 2050, in a manner that is transparent, fair, and economically feasible. The first phase of the Stormwater Fee Feasibility Study concluded that the Township could support and manage a stormwater management program. The Board, staff, and the Township's consultant made tremendous progress toward adopting amended subdivision and land development ordinances. Design and engineering for renovations to the Township building and construction of a new Public Works Maintenance Facility were substantially completed. Moving into 2019 and beyond, it is reasonable to expect these large initiatives will be concluded and the Township will be well-poised to meet the expectations of a growing community.

Despite our encouraging position, the uncertainty of the future justifies fiscal and operational vigilance as we move forward into 2019. As public infrastructure begins to feel the effects of a changing climate, we must take care to ensure that proper maintenance and capital improvements are funded that increase our resilience to extreme weather events and natural disasters. Funding will be critical in our efforts to provide for public safety and safeguard our agricultural economy. Maintaining the Township's strong financial reserves is another challenge that presents itself on the horizon. While we remain financially stable with sufficient fund balances, we must realize that planned, sustainable growth is essential to a healthy bottom line. As complex an industry as local government can be, raising revenue is a simple proposition with limited, albeit impactful options: Raise taxes, reduce services, grow, or operate more efficiently. There is no silver bullet for addressing the increased costs and unfunded mandates local government faces. However, a combination of sustainable growth and efficiency of operations, combined with the economy of scale achieved through regional partnerships has historically allowed the Township to thrive in turbulent times without overburdening the taxpayer or sacrificing the public services that make our community a special place to live. We will continue this approach in 2019 and beyond.

Summary

Thanks to the diligence and thoughtful planning of the Board of Supervisors and staff, I remain incredibly optimistic about our initiatives in 2019. There is a good reason to be confident that strategic decision-making will ensure that public funds are appropriated wisely and remain in line with our shared community values. As 2018 brought new leadership and fresh perspective with a new Township Manager, Assistant to the Manager, and Chief of Police, 2019 promises to continue to progress, while carrying forward the tradition and history that defines Ferguson Township. Investments in the Village of Pine Grove Mills hope to begin to revitalize its community atmosphere and new

mixed-use development as proposed in Pine Hall promises to bring economic development and affordable housing to the area. Completing the Northland Area Mobility Study and Phase II of the Stormwater Fee Feasibility Study will help identify both improvements to existing, and investments in new infrastructure that will provide for the safety and prosperity of our community. I invited all residents of the Township to become involved in your local government by volunteering to serve on a committee, attending a public meeting, or joining us at a Coffee and Conversation. We rise and fall as a community, and it is only with absolute transparency and strong civic engagement that we ensure we are properly prepared to handle the challenges that we face in 2019 and beyond.

Respectfully Submitted,

David G. Pribulka, Township Manager

Finance Director's Budget Message

by Eric R Endresen, CPA/MBA Finance Director

Thank you for your interest in the finances of Ferguson Township, Centre County, Pennsylvania. I hope that the information 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 key data for reporting, to the department heads who interpret this data, to the manager who makes daily operating decisions to the Board of Supervisors who act as the liaisons between the public we all serve and the Township government. I wish to thank them all for this effort. It is without such interest and dedications that this document would not exist, nor would the Township operate as effectively as it does.

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

The Township has strong fund balances, 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 strong, 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 of future expenditures.

The township is in the process of designing and constructing additional space for public works vehicles and equipment maintenance. This is a significant project for the township estimated to cost \$4.5 million. The facility is planned to be completed in late 2019 or early 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 regional parks.

The costs are shared among the regional municipalities to make certain 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 of the formula, 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 important to track the debt service levels and ensure the debt levels are kept within Township financial guidelines.

In addition, there are regional programs, such as a regional library, regional fire, and EMS services, planning, water and sewer, and park maintenance. Again, these programs continue to grow and require more support from the Township resources. At some point, it may be necessary to look at other funding options for these programs and projects.

One item to note is that staffing has increased in recent years. This is directly affecting the general fund expenditures and fund balance. In addition to salaries, the cost of healthcare is substantial, worker's compensation and other benefits add to the total cost. The Township is monitoring and managing these costs for long-term sustainability using not for profit cooperative agencies. This has saved the taxpayers hundreds of thousands of dollars over the past decade.

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

Respectfully submitted,

Eric Endresen, Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Ferguson Township
Pennsylvania**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

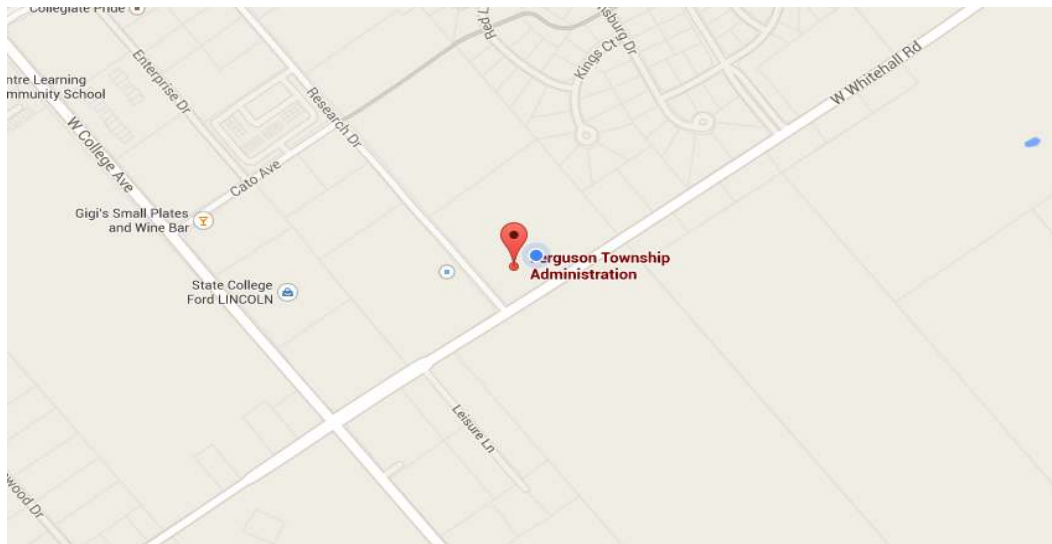
Community Profile

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



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

- Established: 1801
- Population: 18,649 (est)
- Population Density 373.0 per sq mi
- Land Area: 50 square miles
- Elevation: 1,200 ft
- Boundaries: Fixed
- County: Centre
- Named for: Thomas Ferguson, mill owner



Form of Government

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

On March 14, 1974, a Government Study Commission recommended the Township modify its governing structure and become a Home Rule municipality. The electorate's approval of Home Rule permitted the Township to adopt a Charter outlining the manner in which 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 is different from, for example, a second class Township that can only carry out duties assigned to it by the Second Class Township Code. Since becoming Home Rule, the Board of Supervisors has codified and adopted a code of ordinances.

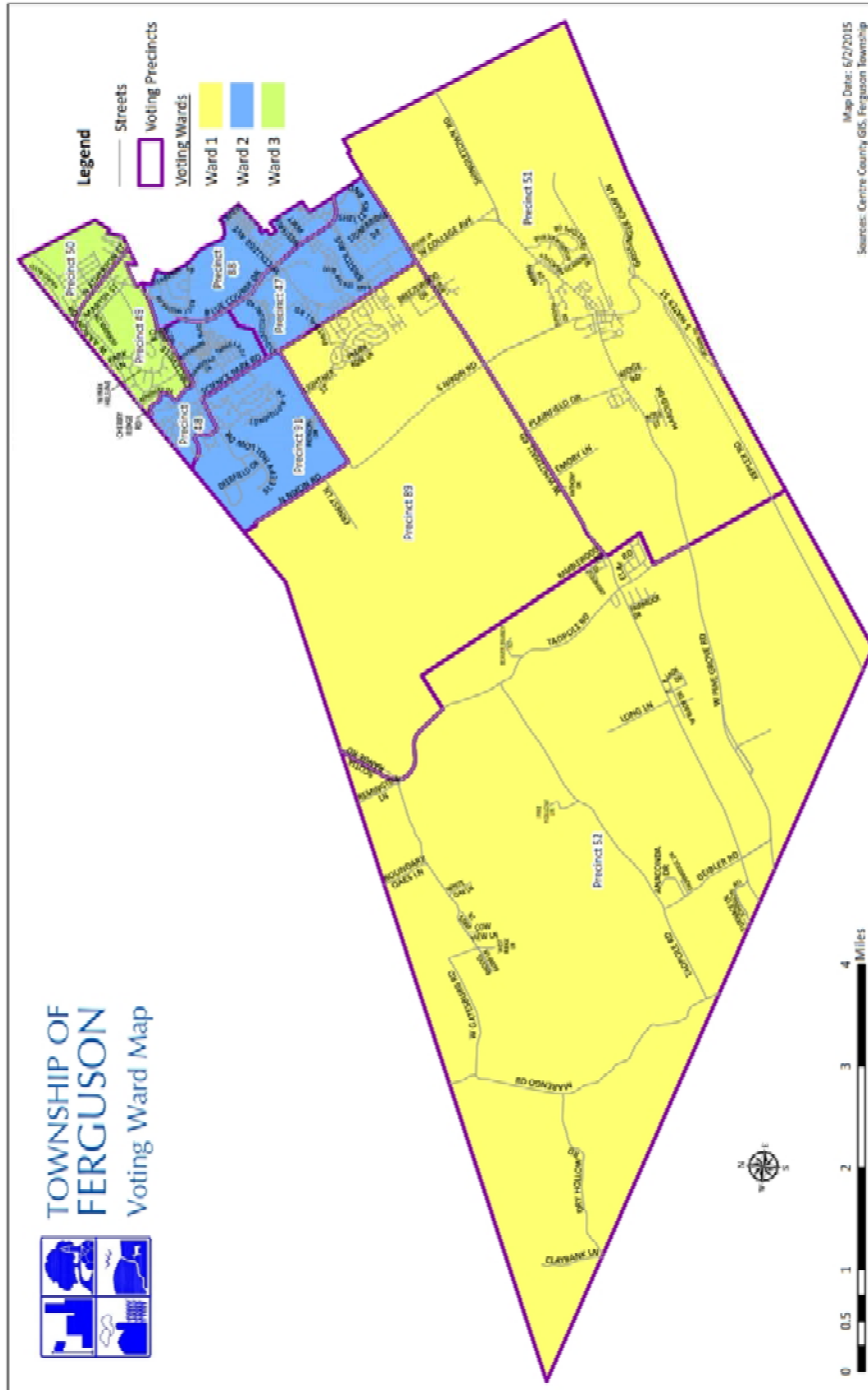
Since the late 1960s, Ferguson Township has been an active participant in the Centre Region Council of Governments (CRCOG). The Centre Region COG is a voluntary association of the Borough of State College and the Townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering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

Township Official Map

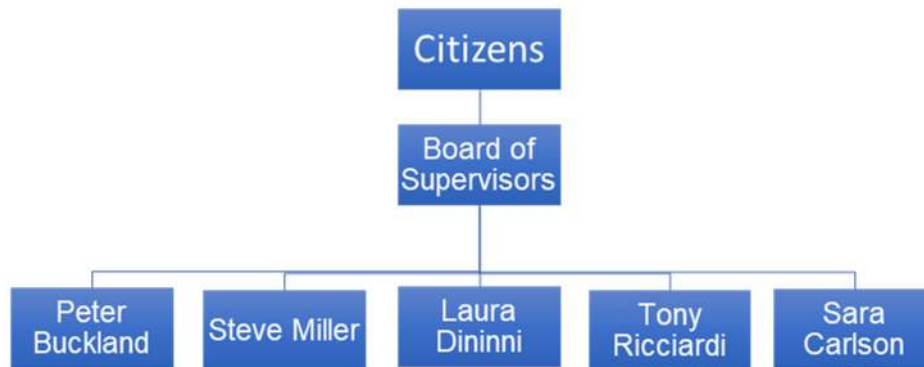


Voting Wards

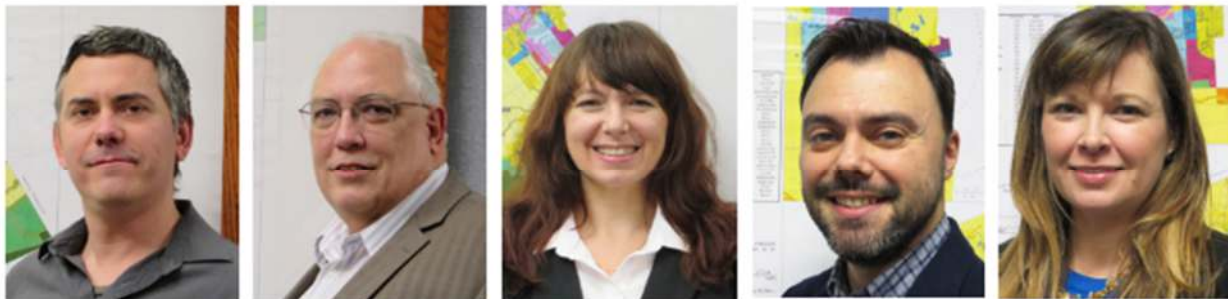
-100The Township is comprised of three voting wards from the different regions of the Township with two at-large. The voting precincts are shown below.



Board of Supervisors



2018 Ferguson Township Board of Supervisors



Chairman
Peter Buckland
Ward II

Vice Chairman
Steve Miller
Supervisor-at-Large

Laura Dininni
Ward I

T. Tom Ricciardi
Supervisor-at-Large

Sara Carlson
Ward III

The Board of Supervisors are the elected officials ultimately responsible for the Township governmental policies. Each supervisor serves a four-year term with a two consecutive term limit. With elections every two years, the terms are staggered so that no more than 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 strong diversified community, an effective transportation system, a rural/small town atmosphere and the location and availability of open space. The Township will continue to preserve environmentally sensitive areas.



MISSION STATEMENT

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

growth while preserving the quality of life and its unique characteristics.



Township Values

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

Residents, elected and appointed officials expect the highest quality service delivery from Township staff. 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.

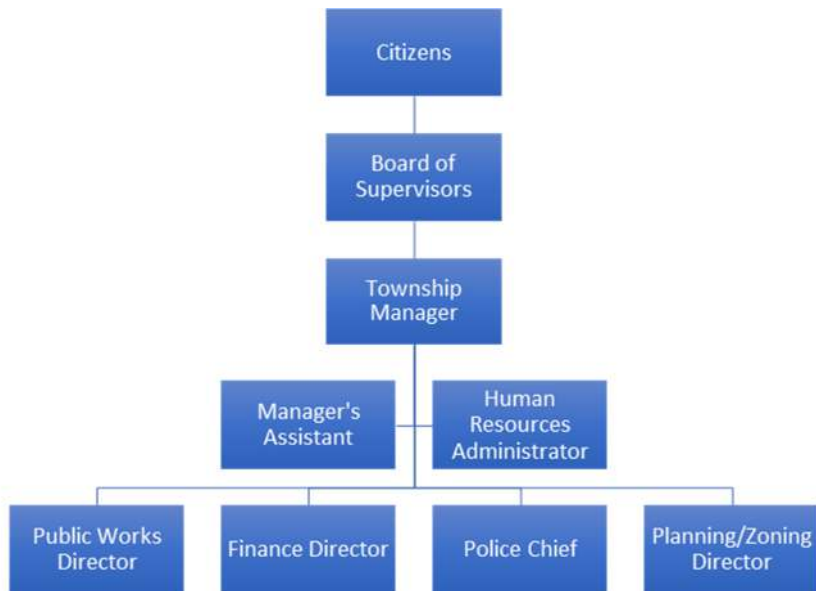
The Centre Region is home to one of the premier and oldest Council of Governments in the Commonwealth. For decades, the municipalities that comprise the Centre Region have recognized the benefits of regional cooperation to improve the effectiveness and efficiency of service delivery. It is our responsibility 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
Managers Assistant	1	1	1
Human Resource Administrator	0	0	1
Administration Staff	2	2.5	1.5
FINANCE & TAX			
Finance Director	1	1	1
Finance Staff	1.5	1.5	1.5
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	1.5	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	11	12
Mechanic	1	2	2
Mechanic Helper	.5	.5	.5
Seasonal Road Workers	1.5	1.5	1.5
PUBLIC WORKS-ARBORIST SECTION			
Arborist	1	1	1
Seasonal Landscape Laborers	1	1	1
Total	66.75	66.75	67.75

The Basis of Budgeting-

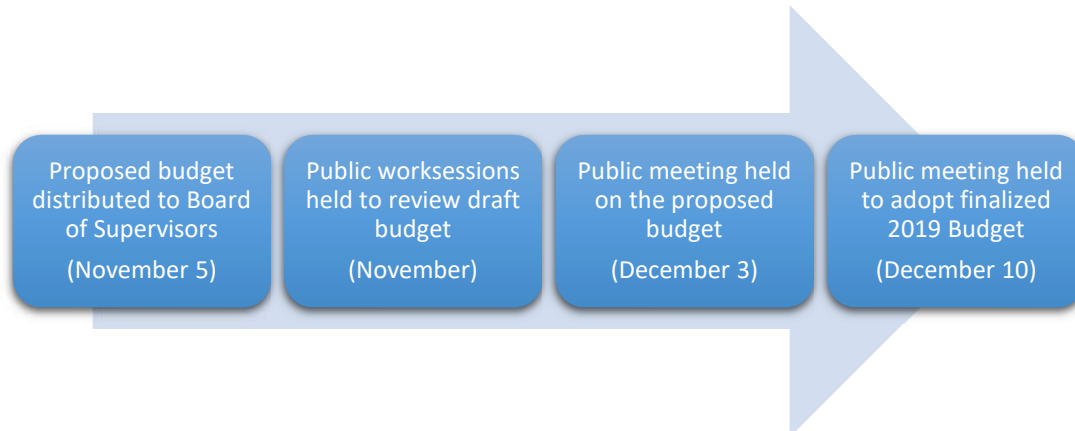
The accounts of the Ferguson Township are based on fund accounting precepts. A fund is an independent fiscal and accounting entity, with a self-balancing set of accounts. Funds maintain independent records of cash and other resources, together with all related liabilities, obligations, reserves and equities.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

The Township develops its budget as required by the Home Rule Charter. All budgets are prepared, adopted using the cash basis, whereas revenues are recognized when received, and expenditures are recognized when cash is paid. Expenditures may not legally exceed appropriations at the fund level for all governmental funds. During the year, the Township's accounting system is maintained on the same cash basis as the adopted budget. Unexpended funds revert to fund balance at 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 is given an opportunity to suggest changes and discuss the document before it is presented at a Board of Supervisors meeting. After the work sessions, the revised proposed budget obtains tentative approval by the Board of Supervisors at the first meeting in December. The final Operating Budget is typically presented for approval at the second regular meeting of the Board of Supervisors in December.

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

August	Finance Director creates a SharePoint website for the new budget. All documents are uploaded to the site for viewing and editing.
September 8	Finance Director provides information to the SharePoint site for the budget narrative and Springbrook 2018/2019 worksheets to Department Heads.
October 12	Projected 2018 expenditures and 2019 grants and expenditure requests due to Finance Director
October 15 to October 19	Manager and Finance Director meet with Department heads to review department budgets
October 26	Manager and Finance Director meet to discuss changes to draft document before submission to the Board of Supervisors
November 5	The proposed budget provided to the Board of Supervisors and the public. Manager advertises public work sessions
Mid-November	Board of Supervisors/Manager/Staff special meetings. The proposed budget is made available to the public and on the website. Manager advertises budget Board of Supervisors meetings for December
December 3	Board of Supervisors public meeting on the Proposed Budget.
December 10	Board of Supervisors adopts Budget

Budget Revisions

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

Description of Township Funds

The Township has thirteen (13) 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*** is the largest Township fund and is the main operating fund of the Township.

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

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

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

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

Details of the specific funds follow in the following section.

Changes in 2019 Budget

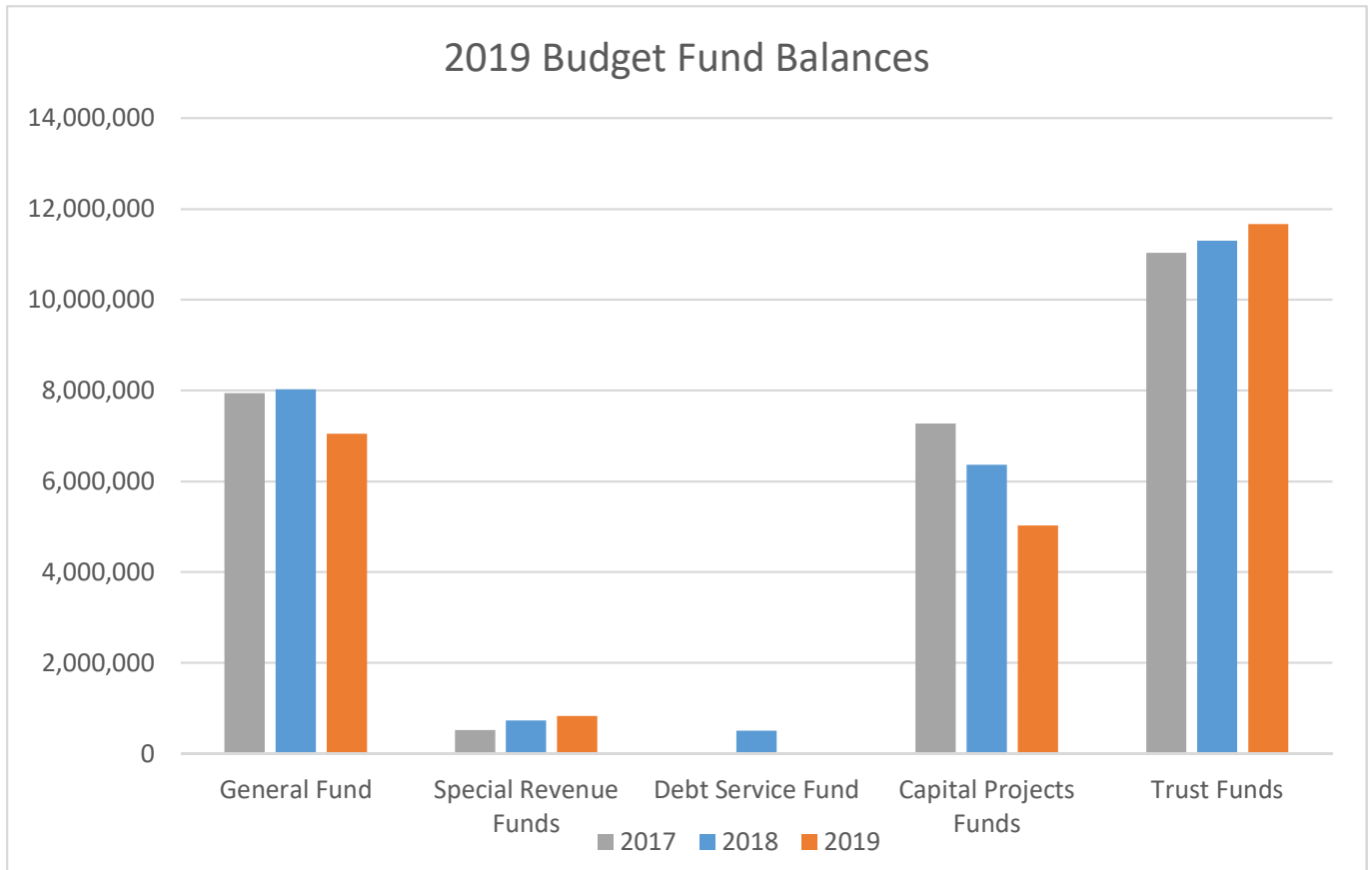
No general tax increases have been proposed.

For 2019, the Piney Ridge Fund (18) has been closed. All monies were disbursed, and it is no longer active.

Streetlight Fund assessment has been increased

The township is obtaining new debt for a new public works maintenance facility and the administration building renovation totaling \$5,000,000.

FINANCIAL SUMMARY



ALL FUNDS				
	2017 Actual	2018 Budget	2018 Project	2019 Budget
Beginning Balance	25,646,320	22,728,285	26,772,446	26,927,937
Revenues	18,313,016	21,061,300	16,648,671	28,577,664
Expenditure	-17,186,890	-22,150,336	-16,493,180	-30,916,501
Net Change	1,126,126	-1,089,036	155,491	-2,338,837
Ending Balance	26,772,446	21,639,249	26,927,937	24,589,100

Fund Balance % of Expenditures	156%	98%	163%	80%
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GENERAL FUNDS				
	2017 Actual	2018 Budget	2018 Project	2019 Budget
General Fund (01)	7,742,303	5,652,805	7,939,426	8,024,915
Revenues	12,289,416	11,566,856	12,002,789	11,736,850
Expenditure	-12,092,293	-12,356,400	-11,917,300	-12,710,444
Net Change	197,123	-789,544	85,489	-973,594
Ending Balance	7,939,426	4,863,261	8,024,915	7,051,321

Fund Balance % of Expenditures	66%	39%	67%	55%
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SPECIAL REVENUE FUNDS				
	2017 Actual	2018 Budget	2018 Project	2019 Budget
Streetlight Fund (02)	-5,937	5,197	-6,807	-10,537
Revenues	17,549	25,015	18,770	23,040
Expenditure	-18,419	-21,500	-22,500	-22,500
Net Change	-870	3,515	-3,730	540
Ending Balance	-6,807	8,712	-10,537	-9,997

	2017 Actual	2018 Budget	2018 Project	2019 Budget
Hydrant Fund (03)	-12,926	5,241	-15,732	-6,806
Revenues	33,017	50,030	48,090	48,135
Expenditure	-35,823	-35,500	-39,164	-41,375
Net Change	-2,806	14,530	8,926	6,760
Ending Balance	-15,732	19,771	-6,806	-46

	2017 Actual	2018 Budget	2018 Project	2019 Budget
Liquid Fuels Fund (35)	437,969	315,612	543,750	747,324
Revenues	659,359	639,782	702,174	710,174
Expenditure	-553,578	-585,300	-498,600	-618,000
Net Change	105,781	54,482	203,574	92,174
Ending Balance	543,750	370,094	747,324	839,498

DEBT SERVICE FUNDS				
	2017 Actual	2018 Budget	2018 Project	2019 Budget
General Obligation Fund (16)	1,366	7,278	2,443	504,443
Revenues	560,151	4,255,000	502,000	5,505,000
Expenditure	-559,074	-1,030,000	0	-6,001,000
Net Change	1,077	3,225,000	502,000	-496,000
Ending Balance	2,443	3,232,278	504,443	8,443

TRUST FUNDS				
	2017 Actual	2018 Budget	2018 Project	2019 Budget
Police Pension (60)	4,902,984	4,444,638	5,467,122	5,522,493
Revenues	850,822	387,366	380,621	471,144
Expenditure	-286,684	-327,650	-325,250	-327,650
Net Change	564,138	59,716	55,371	143,494
Ending Balance	5,467,122	4,504,354	5,522,493	5,665,987

	2017 Actual	2018 Budget	2018 Project	2019 Budget
Non-Uniform Pension (65)	3,176,616	3,357,652	3,265,723	3,468,325
Revenues	621,493	285,376	343,602	283,664
Expenditure	-532,386	-87,250	-141,000	-56,500
Net Change	89,107	198,126	202,602	227,164
Ending Balance	3,265,723	3,555,778	3,468,325	3,695,489

	2017 Actual	2018 Budget	2018 Project	2019 Budget
Tudek Trust (93)	2,296,058	2,297,650	2,304,279	2,310,766
Revenues	19,324	20,525	18,325	21,725
Expenditure	-11,103	-15,868	-11,838	-24,018
Net Change	8,221	4,657	6,487	-2,293
Ending Balance	2,304,279	2,302,307	2,310,766	2,308,473

ALL GOVERNMENTAL FUNDS				
	2017 Actual	2018 Budget	2018 Project	2019 Budget
Beginning Balance	15,270,662	12,628,345	15,735,322	15,626,353
Revenues	16,821,377	20,368,033	15,906,123	27,801,131
Expenditure	-16,356,717	-21,719,568	-16,015,092	-30,508,333
Net Change	464,660	-1,351,535	-108,969	-2,707,202
Ending Balance	15,735,322	11,276,810	15,626,353	12,919,151

Fund Balance % of Expenditures	96%	52%	98%	42%
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CAPITAL PROJECTS FUNDS				
	2017 Actual	2018 Budget	2018 Project	2019 Budget
Ag Preservation Fund (19)	67,967	84,890	71,842	88,492
Revenues	25,689	25,600	25,750	26,000
Expenditure	-21,814	-9,200	-9,100	-60,000
Net Change	3,875	16,400	16,650	-34,000
Ending Balance	71,842	101,290	88,492	54,492

	2017 Actual	2018 Budget	2018 Project	2019 Budget
Capital Reserve Fund (30)	1,458,820	1,742,861	1,250,833	957,143
Revenues	977,213	1,636,100	741,600	7,075,632
Expenditure	-1,185,200	-2,806,530	-1,035,290	-7,654,638
Net Change	-207,987	-1,170,430	-293,690	-579,006
Ending Balance	1,250,833	572,431	957,143	378,137

	2017 Actual	2018 Budget	2018 Project	2019 Budget
Reg Cap Rec Projects Fund (31)	1,047,492	369,377	946,639	1,253,501
Revenues	7,268	8,000	411,000	420,000
Expenditure	-108,121	-104,138	-104,138	-149,376
Net Change	-100,853	-96,138	306,862	270,624
Ending Balance	946,639	273,239	1,253,501	1,524,125

	2017 Actual	2018 Budget	2018 Project	2019 Budget
Transportation Imp Fund (32)	4,377,710	4,380,014	4,839,656	3,923,656
Revenues	2,244,341	2,161,000	1,454,000	2,255,000
Expenditure	-1,782,395	-4,731,000	-2,370,000	-3,251,000
Net Change	461,946	-2,570,000	-916,000	-996,000
Ending Balance	4,839,656	1,810,014	3,923,656	2,927,656

	2017 Actual	2018 Budget	2018 Project	2019 Budget
PGM Streetlight Fund (33)	21,513	21,447	21,720	20,920
Revenues	207	150	-800	300
Expenditure	0	0	0	0
Net Change	207	150	-800	300
Ending Balance	21,720	21,597	20,920	21,220

	2017 Actual	2018 Budget	2018 Project	2019 Budget
Park Improvement Fund (34)	134,385	43,623	141,552	123,302
Revenues	7,167	500	750	1,000
Expenditure	0	-40,000	-19,000	0
Net Change	7,167	-39,500	-18,250	1,000
Ending Balance	141,552	4,123	123,302	124,302

capital project expenditures		-3,537,528	-11,115,014	
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General Ledger

2019 Budget by Fund and Dept



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Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
01	GENERAL FUND					
301	REAL PROPERTY TAX REVENUE	-1,392,682.22	-1,435,675.00	-1,418,760.00	-1,432,850.00	-1,432,850.00
310	LOCAL ENABLING TAX REVENUE	-8,450,440.49	-8,547,000.00	-8,759,600.00	-8,709,600.00	-8,709,600.00
321	BUSINESS LICENSES & PERMITS	-280,179.67	-253,900.00	-253,900.00	-253,900.00	-253,900.00
322	NON-BUSINESS LICENSESPERMITS	-52,366.68	-45,752.00	-46,322.00	-44,752.00	-44,752.00
331	FINES	-72,565.95	-101,825.00	-89,825.00	-89,825.00	-89,825.00
332	FOREFEITS	-1,121.50	0.00	0.00	0.00	0.00
341	INTEREST EARNED	-59,526.73	-40,000.00	-65,200.00	-66,200.00	-66,200.00
342	RENTS & ROYALTIES	-43,398.52	-44,109.00	-44,109.00	-44,109.00	-44,109.00
351	FEDERAL GRANTS	-38,266.00	-43,435.00	-43,435.00	-40,000.00	-40,000.00
354	STATE GRANTS	-36,798.22	-26,875.00	-46,243.00	-28,078.00	-28,078.00
355	STATE SHARED REVENUES	-523,863.56	-514,829.00	-509,264.00	-508,964.00	-508,964.00
356	STATE PAYMENT IN-LIEU OF TAX	-7,926.26	-5,945.00	-7,926.00	-7,926.00	-7,926.00
357	LOCAL GRANTS	0.00	-30,000.00	-30,000.00	-30,000.00	-30,000.00
358	LOCAL SHARED PAYMENTS	-34,109.40	-30,000.00	-33,840.00	-33,840.00	-33,840.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	-144,098.06	-150,941.00	-151,664.00	-155,671.00	-155,671.00
361	DEPARTMENTAL EARNINGS	-68,918.38	-92,495.00	-88,750.00	-89,660.00	-89,660.00
362	PUBLIC SAFETY	-63,542.11	-53,925.00	-54,173.00	-47,075.00	-47,075.00
363	PUBLIC WORKS SERVICE REVENUE	-6,000.00	0.00	0.00	0.00	0.00
364	SANITATION REVENUE	0.00	0.00	0.00	0.00	0.00
365	HEALTH SERVICES REVENUE	-7,798.86	-8,500.00	-8,500.00	-8,500.00	-8,500.00
367	CULTURERECREATION	0.00	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	-130,365.51	-54,400.00	-210,278.00	-89,400.00	-89,400.00
392	INTERFUND TRANSFERS IN	0.00	0.00	-141,000.00	-56,500.00	-56,500.00
395	REFUNDS OF PRIOR YR'S EXPENSES	-218.52	0.00	0.00	0.00	0.00
400	LEGISLATIVE BODY	53,592.62	56,025.00	51,325.00	57,620.00	57,620.00
401	EXECUTIVE	323,734.97	364,435.00	309,225.00	389,835.00	389,835.00
402	FINANCE	210,633.36	225,516.00	222,241.00	205,736.00	205,736.00
403	TAX OFFICE	52,431.56	50,782.00	49,846.00	44,902.00	44,902.00
404	LEGAL	17,607.26	38,200.00	45,700.00	44,000.00	44,000.00
406	OTHER GOVT ADMINISTRATION	114,830.00	114,147.00	114,147.00	111,130.00	111,130.00
407	IT-NETWORKING	140,500.70	153,200.00	155,400.00	193,250.00	193,250.00
408	ENGINEERING	414,946.85	486,919.00	490,647.00	502,972.00	502,972.00
409	BUILDINGS & GROUNDS	149,094.34	154,134.00	161,159.00	182,233.00	182,233.00
410	POLICE	2,144,395.78	2,376,310.00	2,227,971.00	2,358,714.00	2,358,714.00
411	FIRE	517,209.77	542,356.00	544,899.00	550,898.00	550,898.00
412	AMBULANCE	0.00	500.00	500.00	500.00	500.00
413	CODE ENFORCEMENT	394.70	0.00	300.00	300.00	300.00
414	PLANNING & ZONING	405,189.72	433,216.00	412,551.00	458,788.00	458,788.00

Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
415	EMERGENCY MANAGEMENT	36,008.00	34,162.00	34,162.00	34,317.00	34,317.00
421	HEALTH & WELFARE	6,348.77	8,500.00	9,750.00	9,500.00	9,500.00
426	RECYCLING	33,005.00	33,005.00	33,005.00	33,005.00	33,005.00
430	PUBLIC WORKS ADMINISTRATION	117,054.27	125,010.00	116,450.00	116,755.00	116,755.00
432	WINTER MAINTENANCE	50,439.85	19,300.00	19,300.00	21,300.00	21,300.00
433	TRAFFIC CONTROL DEVICES	40,869.14	37,000.00	33,800.00	42,000.00	42,000.00
437	TOOLS & EQUIPMENT MAINTENANCE	152,129.36	191,243.00	197,050.00	205,810.00	205,810.00
438	ROAD & BRIDGE MAINTENANCE	597,788.65	704,254.00	661,483.00	746,901.00	746,901.00
447	TRANSIT SYSTEM	132,247.00	131,032.00	130,752.00	131,032.00	131,032.00
452	PARTICIPANT RECREATION	622,132.00	589,261.00	589,261.00	624,472.00	624,472.00
453	SPECTATOR RECREATION	5,562.20	11,100.00	6,680.00	8,650.00	8,650.00
454	PARKS	386.08	0.00	0.00	0.00	0.00
455	SHADE TREES	183,417.33	235,236.00	227,205.00	222,702.00	222,702.00
456	LIBRARIES	428,566.00	448,849.00	448,849.00	465,072.00	465,072.00
458	SENIOR CITIZENS	43,173.00	37,546.00	37,546.00	42,581.00	42,581.00
461	NATURAL RESOURCE CONSERVATION	5,415.00	6,769.00	6,609.00	6,769.00	6,769.00
462	SLAB CABIN RUN INITIATIVE	155,000.00	8,000.00	8,000.00	8,000.00	8,000.00
463	COMMUNITY DEVELOPMENT	27,500.00	35,000.00	27,000.00	35,000.00	35,000.00
472	DEBT SERVICE INTEREST	181.28	200.00	500.00	500.00	500.00
481	PAYROLL TAXES	291,068.03	327,353.00	303,650.00	312,285.00	312,285.00
483	PENSIONS	399,018.47	419,529.00	419,529.00	504,165.00	504,165.00
486	PROPERTY INSURANCE	291,167.68	316,343.00	248,670.00	289,070.00	289,070.00
487	HEALTH INSURANCE	919,337.42	1,165,324.00	1,016,538.00	994,580.00	994,580.00
489	MISCELLANEOUS EXPENSE	17,164.87	48,576.00	1,600.00	46,100.00	46,100.00
491	REFUND OF PRIOR YR'S REVENUE	0.00	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	2,991,662.47	2,395,000.00	2,554,000.00	2,709,000.00	2,709,000.00
01	GENERAL FUND	677,016.86	843,726.00	-85,489.00	973,594.00	973,594.00

General Ledger

2019 Budget by Fund and Dept



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<u>Acct #</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Proposed</u>	<u>2019 Adopted</u>
02	STREET LIGHT FUND					
341	INTEREST EARNED	-21.12	-15.00	-20.00	-40.00	-40.00
383	SPECIAL ASSESSMENTS	-17,528.42	-25,000.00	-18,750.00	-23,000.00	-23,000.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
434	STREET LIGHTING	18,418.93	21,500.00	22,500.00	22,500.00	22,500.00
02	STREET LIGHT FUND	869.39	-3,515.00	3,730.00	-540.00	-540.00

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03	HYDRANT FUND					
341	INTEREST EARNED	-59.81	-30.00	-90.00	-135.00	-135.00
383	SPECIAL ASSESSMENTS	-32,956.95	-50,000.00	-48,000.00	-48,000.00	-48,000.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
448	WATER SYSTEMS	35,822.50	35,500.00	39,164.00	41,375.00	41,375.00
03	HYDRANT FUND	2,805.74	-14,530.00	-8,926.00	-6,760.00	-6,760.00

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Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
16	GOA FUND					
341	INTEREST EARNED	-151.61	-5,000.00	-2,000.00	-5,000.00	-5,000.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	-560,000.00	-500,000.00	-500,000.00	-500,000.00	-500,000.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	-3,750,000.00	0.00	-5,000,000.00	-5,000,000.00
401	EXECUTIVE	0.00	0.00	0.00	500.00	500.00
404	LEGAL	0.00	0.00	0.00	30,000.00	30,000.00
471	DEBT SERVICE PRINCIPAL	556,000.00	0.00	0.00	0.00	0.00
472	DEBT SERVICE INTEREST	3,074.42	0.00	0.00	0.00	0.00
475	FISCAL AGENT FEES	0.00	30,000.00	0.00	20,000.00	20,000.00
486	PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	1,000,000.00	0.00	5,950,500.00	5,950,500.00
16	GOA FUND	-1,077.19	-3,225,000.00	-502,000.00	496,000.00	496,000.00

General Ledger

2019 Budget by Fund and Dept



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<u>Acct #</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Proposed</u>	<u>2019 Adopted</u>
19	AG PRESERVATION FUND					
341	INTEREST EARNED	-688.53	-600.00	-750.00	-1,000.00	-1,000.00
392	INTERFUND TRANSFERS IN	-25,000.00	-25,000.00	-25,000.00	-25,000.00	-25,000.00
461	NATURAL RESOURCE CONSERVATION	21,813.00	9,200.00	9,100.00	60,000.00	60,000.00
19	AG PRESERVATION FUND	-3,875.53	-16,400.00	-16,650.00	34,000.00	34,000.00

General Ledger

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Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
30	CAPITAL RESERVE FUND					
341	INTEREST EARNED	-15,202.99	-15,000.00	-22,500.00	-30,000.00	-30,000.00
342	RENTS & ROYALTIES	-10,000.00	-10,000.00	-10,000.00	-10,000.00	-10,000.00
354	STATE GRANTS	-125,297.94	-109,100.00	-109,100.00	-333,132.00	-333,132.00
355	STATE SHARED REVENUES	0.00	0.00	0.00	0.00	0.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00	0.00
358	LOCAL SHARED PAYMENTS	0.00	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
391	SALE OF FIXED ASSETS	-76,712.33	-2,000.00	-5,000.00	-2,000.00	-2,000.00
392	INTERFUND TRANSFERS IN	-750,000.00	-500,000.00	-595,000.00	-6,700,500.00	-6,700,500.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	-1,000,000.00	0.00	0.00	0.00
395	REFUNDS OF PRIOR YR'S EXPENSES	0.00	0.00	0.00	0.00	0.00
401	EXECUTIVE	63,449.32	25,000.00	0.00	0.00	25,000.00
402	FINANCE	0.00	10,560.00	0.00	0.00	0.00
407	IT-NETWORKING	44,748.95	9,000.00	9,000.00	81,500.00	81,500.00
408	ENGINEERING	0.00	0.00	0.00	0.00	0.00
409	BUILDINGS & GROUNDS	158,023.79	1,192,750.00	180,000.00	5,655,500.00	5,655,500.00
410	POLICE	144,331.41	320,600.00	150,540.00	226,200.00	226,200.00
414	PLANNING & ZONING	42,017.00	33,200.00	14,000.00	33,200.00	33,200.00
430	PUBLIC WORKS ADMINISTRATION	316,030.04	507,350.00	329,000.00	760,738.00	760,738.00
434	STREET LIGHTING	0.00	0.00	0.00	32,000.00	32,000.00
438	ROAD & BRIDGE MAINTENANCE	0.00	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	61,896.05	0.00	0.00	0.00	0.00
446	STORMWATER	0.00	268,000.00	65,000.00	498,000.00	498,000.00
452	PARTICIPANT RECREATION	353,023.57	315,400.00	285,000.00	0.00	0.00
454	PARKS	0.00	0.00	0.00	326,500.00	336,500.00
486	PROPERTY INSURANCE	1,680.72	6,000.00	2,750.00	6,000.00	6,000.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
30	CAPITAL RESERVE FUND	207,987.59	1,051,760.00	293,690.00	544,006.00	579,006.00

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2019 Budget by Fund and Dept



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Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
31	REG CAP REC PROJECTS FUND					
341	INTEREST EARNED	-7,267.51	-8,000.00	-11,000.00	-20,000.00	-20,000.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	-400,000.00	-400,000.00	-400,000.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	108,120.00	104,138.00	104,138.00	149,376.00	149,376.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
31	REG CAP REC PROJECTS FUND	100,852.49	96,138.00	-306,862.00	-270,624.00	-270,624.00

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Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
32	TRANSPORT IMPROVEMENT FUND					
341	INTEREST EARNED	-42,520.35	-35,000.00	-50,000.00	-95,000.00	-95,000.00
351	FEDERAL GRANTS	-552,686.89	0.00	0.00	-756,000.00	-756,000.00
354	STATE GRANTS	0.00	-756,000.00	0.00	0.00	0.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	-10,962.80	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	-1,638,171.47	-1,370,000.00	-1,404,000.00	-1,404,000.00	-1,404,000.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00	0.00
402	FINANCE	0.00	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00	0.00
408	ENGINEERING	44,120.28	194,000.00	20,000.00	120,000.00	120,000.00
434	STREET LIGHTING	0.00	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	1,738,274.78	4,537,300.00	2,350,000.00	2,443,000.00	3,131,000.00
32	TRANSPORT IMPROVEMENT FUND	-461,946.45	2,570,300.00	916,000.00	308,000.00	996,000.00

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33	PGM STREETLIGHT FUND					
341	INTEREST EARNED	-206.81	-150.00	-300.00	-300.00	-300.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	1,100.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
33	PGM STREETLIGHT FUND	-206.81	-150.00	800.00	-300.00	-300.00

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Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
34	PARK IMPROVEMENT FUND					
341	INTEREST EARNED	-943.49	-500.00	-750.00	-1,000.00	-1,000.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	-6,223.00	0.00	0.00	0.00	0.00
367	CULTURERECREATION	0.00	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
454	PARKS	0.00	40,000.00	19,000.00	0.00	0.00
34	PARK IMPROVEMENT FUND	-7,166.49	39,500.00	18,250.00	-1,000.00	-1,000.00

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Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
35	LIQUID FUELS FUND					
341	INTEREST EARNED	-5,285.70	-4,200.00	-8,000.00	-16,000.00	-16,000.00
355	STATE SHARED REVENUES	-635,581.92	-635,582.00	-664,174.00	-664,174.00	-664,174.00
392	INTERFUND TRANSFERS IN	-30,000.00	0.00	-30,000.00	-30,000.00	-30,000.00
403	TAX OFFICE	0.00	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00	0.00
432	WINTER MAINTENANCE	65,579.69	120,000.00	110,000.00	118,000.00	118,000.00
433	TRAFFIC CONTROL DEVICES	55,751.06	76,300.00	76,600.00	80,000.00	80,000.00
438	ROAD & BRIDGE MAINTENANCE	344,247.20	386,000.00	262,000.00	292,000.00	292,000.00
439	ROAD CONSTRUCTION	88,000.00	3,000.00	50,000.00	128,000.00	128,000.00
492	INTERFUND TRANSFERS OUT	11,509.00	0.00	0.00	0.00	0.00
35	LIQUID FUELS FUND	-105,780.67	-54,482.00	-203,574.00	-92,174.00	-92,174.00

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Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
60	POLICE PENSION TRUST FUND					
341	INTEREST EARNED	-597,890.71	-70,000.00	-70,000.00	-100,000.00	-100,000.00
355	STATE SHARED REVENUES	-220,640.00	-227,121.00	-227,121.00	-282,084.00	-282,084.00
389	MISCELLANEOUS REVENUE	-73,201.37	-90,245.00	-83,500.00	-89,060.00	-89,060.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
401	EXECUTIVE	0.00	0.00	0.00	0.00	0.00
402	FINANCE	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
410	POLICE	327,593.99	326,650.00	324,250.00	326,650.00	326,650.00
481	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
60	POLICE PENSION TRUST FUND	-564,138.09	-59,716.00	-55,371.00	-143,494.00	-143,494.00

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Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
65	NON-UNIFORM PENSION TRUST FUND					
341	INTEREST EARNED	-420,718.50	-25.00	-25.00	-50.00	-50.00
355	STATE SHARED REVENUES	-141,832.01	-135,351.00	-133,577.00	-78,614.00	-78,614.00
389	MISCELLANEOUS REVENUE	-62,953.06	-150,000.00	-210,000.00	-205,000.00	-205,000.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
401	EXECUTIVE	4,010.85	0.00	0.00	0.00	0.00
483	PENSIONS	532,386.13	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	87,250.00	141,000.00	56,500.00	56,500.00
65	NON-UNIFORM PENSION TRUST FUND	-89,106.59	-198,126.00	-202,602.00	-227,164.00	-227,164.00

General Ledger

2019 Budget by Fund and Dept



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Acct #	Description	2017 Actual	2018 Adopted	2018 Projected	2019 Proposed	2019 Adopted
93	TUDEK PARK TRUST FUND					
341	INTEREST EARNED	-14,146.12	-2,075.00	-2,425.00	-2,825.00	-2,825.00
342	RENTS & ROYALTIES	-5,078.29	-18,200.00	-12,700.00	-17,900.00	-17,900.00
354	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	-100.00	-250.00	-3,200.00	-1,000.00	-1,000.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
401	EXECUTIVE	0.00	0.00	0.00	500.00	500.00
402	FINANCE	1,633.05	1,200.00	1,200.00	1,200.00	1,200.00
404	LEGAL	0.00	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	0.00	4,500.00	0.00	8,000.00	8,000.00
454	PARKS	2,891.59	6,668.00	5,438.00	7,318.00	7,318.00
486	PROPERTY INSURANCE	3,030.00	3,000.00	5,200.00	6,500.00	6,500.00
489	MISCELLANEOUS EXPENSE	0.00	500.00	0.00	500.00	500.00
491	REFUND OF PRIOR YR'S REVENUE	0.00	0.00	0.00	0.00	0.00
93	TUDEK PARK TRUST FUND	-11,769.77	-4,657.00	-6,487.00	2,293.00	2,293.00

General Ledger

2019 Budget by Fund and Dept



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<u>Acct #</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Projected</u>	<u>2019 Proposed</u>	<u>2019 Adopted</u>
Revenue Total		17,494,075.72	20,974,050.00	16,648,671.00	28,577,664.00	28,577,664.00
Expense Total		20,332,924.34	21,998,898.00	16,493,180.00	30,193,501.00	30,916,501.00

FUND 01
GENERAL FUND

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

301.010 Real Estate Taxes (2.422 mills)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,383,463	\$1,425,425	\$1,408,760	\$1,422,850

According to Trulia.com, the real estate sales website as of October 25, 2018, the following housing data is submitted. Housing prices continue to increase, as well as the number of rental units.

\$295,000

Median Sales Price

[View Homes for sale](#)

\$174

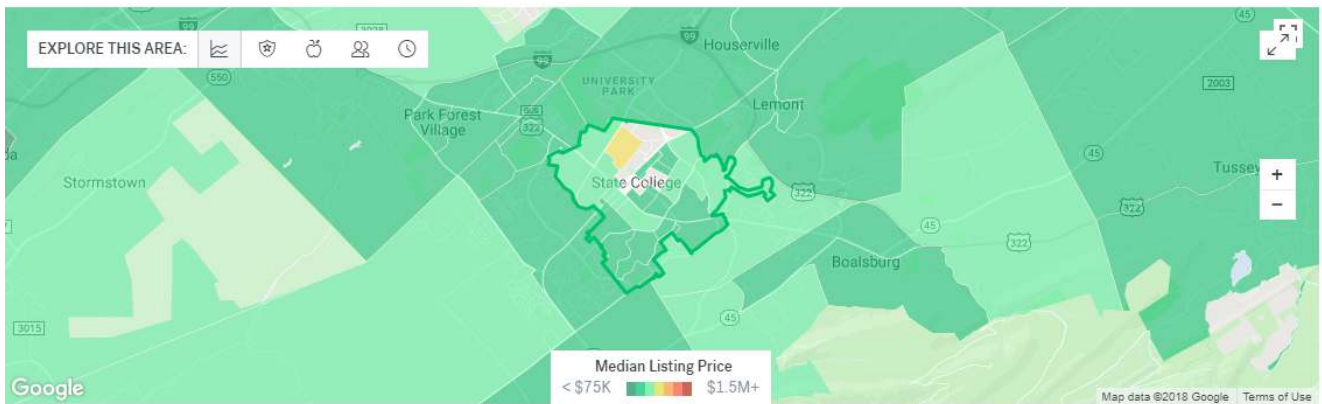
Price Per Sqft

[View Homes for sale](#)

\$1,500

Median Rent Per Month

[View Homes for rent](#)

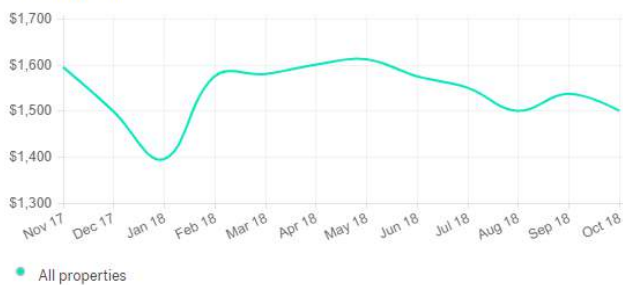


Median Rent in State College

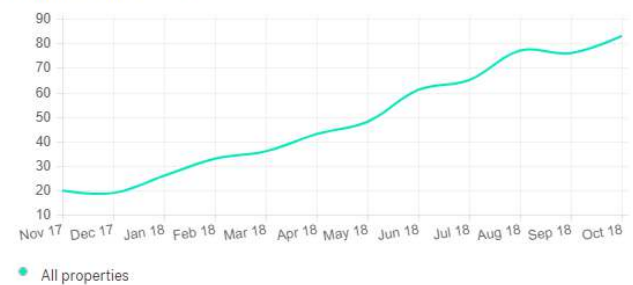
1 Br
 2 Br
 3 Br
 4 Br
 All properties

6 mo | **1 yr**

Median Rent



Number of Rentals



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

The budget reflects that most of the Township real estate taxes are paid 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 face.

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

Year *	Rate (mils)	Taxable Assessed Value	Change in Assessed Value	Tax @ Face	\$ Change in tax	% Change in tax
2019 Estimate	2.422	\$ 593,402,677	\$ 5,875,274	\$ 1,437,221	\$ 14,230	1.00%
2018 Projected	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%
2010	2.422	\$ 540,619,400	\$ 13,775,400	\$ 1,309,380	\$ 33,364	2.61%

*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)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$9,219	\$10,000	\$10,000	\$10,000

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

301.600 Supplemental Real Estate Taxes	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$250	\$0	\$0

Based on the current system for collecting real estate, the supplemental information is included with the real estate taxes. This account will be phased out beginning in 2019

310 LOCAL ENABLING TAXES

310.010 Real Estate Transfer Tax (1.25%):	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,842,754	\$1,400,000	\$1,500,000	\$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% allocated 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
2019 Estimated	\$1,450,000	\$ (50,000)	-3.33%
2018 Projected	\$1,500,000	\$ (342,754)	-18.60%
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%
2009	\$840,595	\$ (443,405)	-34.53%

310.021 Earned Income Tax (1.40%)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$6,240,670	\$6,837,000	\$6,929,600	\$6,929,600

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
2019 Estimated	1.40%	\$ 7,100,000	\$ -	0.00%	\$ 170,400	\$ 6,929,600
2018 Projected	1.40%	\$ 7,100,000	\$ 859,330	13.77%	\$ 170,400	\$ 6,929,600
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
2009	1.40%	\$ 5,496,867	\$ (137,626)	-2.44%		\$ 5,496,867

310.051 Local Services Tax (\$47 per person)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$367,017	\$310,000	\$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, allocated to the Township. For amounts under \$12,000, any amount up to \$5 is allocated to the school district first, and any remaining amounts collected over the \$5 is allocated to the Township.

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

321 BUSINESS LICENSES & PERMITS

321.061 Transient Retailers	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$400	\$500	\$500	\$500

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

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

321.062 Home Occupation Permits	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$125	\$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.

321.080 Comcast Cable Franchise Fee	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$276,455	\$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%. In addition, the cable operator is required to pay to the municipality these assessed revenues on a quarterly basis. This estimate is based on \$5,000,000 in annual gross revenues for all Comcast cable services in Ferguson Township.

321.081 Windstream Franchise Fee	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$3,200	\$3,200	\$3,200	\$3,200

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

22 NON-BUSINESS LICENSES & PERMITS

322.030 Municipal Liens	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$70	\$0	\$70	\$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, 2018, the township had \$15,281 in outstanding liens.

322.081 On-Lot Sewage Permits	2017 Actual	2018 Budget	2018 Projected	2019 Budget

\$0 \$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.

322.082 Sign Permits & Renewals	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$16,640	\$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 fees are based on current Township Fee Schedule that sets forth the current fees for licensing and permitting as follows:

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

322.083 Conditional Use Hearing Permits	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$300	\$300	\$300	\$300

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

322.300 Driveway Permits	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$2,600	\$3,000	\$1,500	\$2,000

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

322.500 Pave Cut Application Fees	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$5,550	\$4,000	\$4,000	\$4,000

This revenue account fluctuates annually based on the amount of utility work conducted within the Township’s right-of-way. In accordance with the Township’s Streets and Sidewalks Ordinance, utilities that occupy the Township’s right-of-way are required to apply for a Highway Occupancy

Permit and to pay an application fee set at \$150 per application plus a roadway restoration deposit. These fees are required to cover the costs of inspection services and the actual issuance of the permit to ensure compliance with the Township’s Streets and Sidewalks Ordinance.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
322.900 Fiber Optic License Fees	\$27,207	\$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
Northeast ITS	12/16/2009 to 12/31/2019	\$22,144
Synesys	8/16/2012 to 12/31/2021	\$4,570
Crown Castle NG East	5/2/2016 to 12/31/2025	\$738

331 FINES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
331.010 Magistrate/Probation Fines	\$2,432	\$3,000	\$6,000	\$0

Based on the format of the information provided by the county, beginning in 2019, this account is being combined with 01.331.110 DUI fines/Restitutions.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
331.110 Fines/Restitution	\$21,304	\$33,000	\$33,000	\$39,000

Since 1989, the Township has utilized a fee that is billed to individuals who are found guilty of violating the DUI section of the Motor Vehicle Code. Through the Centre County Court Administrator’s office, this fee is added to any fines levied by the Court. The fees are also representative of the police officers’ time and testing costs incurred due to the arrest of the individual. Historically, defendants have paid these costs on an installment basis. There are occasions, however, when these fines are not paid, such as when the individual has been found guilty of an additional offense, or if an individual violates his/her Accelerated Rehabilitation Schedule (ARD). Beginning in 2019, All county/magistrate fines will be accounted for in this account.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
331.120 False Alarm Fees	\$825	\$825	\$825	\$825

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

331.140 Motor Vehicle/Parking/Grass & Weeds / Snow Violations	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$48,004	\$65,000	\$50,000	\$50,000

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

332.000 Miscellaneous Forfeitures	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$0

This account represents miscellaneous forfeitures received.

341 INTEREST

341. Interest Earnings	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$59,527	\$40,000	\$65,200	\$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 certain governmental clients. As a result, the township moved the investments to PLGIT.

342 RENTS & ROYALTIES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
342.200 Rent of Township Property	\$570	\$0	\$0	\$0

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
342.210 COG Building Rental Payment	\$42,829	\$42,829	\$42,829	\$42,829

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
342.220 Mobile Command Post Storage Fees	\$0	\$1,280	\$1,280	\$1,280

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

351 FEDERAL GRANTS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
351.030 DUI & Corridor Grant Reimbursements	\$38,266	\$43,435	\$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, 2018. An item of note is that the state payments are received several months after submission.

354 STATE GRANTS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
354.022 Buckle up Reimbursement	\$2,603	\$3,000	\$2,600	\$2,600

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

354.024 Police Academy Reimbursement	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$5,439	\$23,707	\$5,439

This account provides for the reimbursements from the state related to the cost of training officers at the police academy. For 2019, one officer may be attending the academy. The budget reflects reimbursement for one officer.

354.025 20 Drive Safe Reimbursement	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$3,150	\$3,000	\$3,000	\$3,000

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

354.027 BNI Local Drug Task Force	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$13,926	\$12,000	\$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. In 2013, the Township assigned a full-time detective to this program and assigned a patrol officer to the Township detective detail to replace the assigned drug detective. The reimbursement is based on Township costs.

354.030 Winter Snow Agreement	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$3,369	\$3,436	\$3,436	\$3,539

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

	2017 Actual	2018 Budget	2018 Projected	2019 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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
355.000 State Police Fines	\$10,839	\$5,500	\$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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
355.010 Public Utility Realty Taxes (PURTA)	\$11,273	\$11,142	\$11,142	\$11,142

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
355.040 Liquor License Tax	\$5,600	\$3,300	\$3,900	\$3,600

The Township receives licensing fees for twelve (12) 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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
355.050 Act 205 Pension State Aid	\$362,472	\$362,472	\$360,698	\$360,698

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

355.070 Foreign Fire Relief Funding	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$129,415	\$129,415	\$118,417	\$118,417

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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$4,265	\$3,000	\$5,107	\$5,107

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

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
356.010 State Forest Lands	\$4,862	\$2,881	\$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
356.020 Game Commission Lands	\$3,064	\$3,064	\$3,064	\$3,064

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

357 LOCAL GOVERNMENT GRANTS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
357.030 County Liquid Fuels Tax Grant	\$0	\$30,000	\$30,000	\$30,000

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
358.300 Custodian Services Revenue	\$34,109	\$30,000	\$33,840	\$33,840

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 provides 4 hours of custodial services daily.

359 LOCAL PAYMENTS IN-LIEU

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
359.000 Penn State Tax Settlement	\$144,098	\$150,941	151,664	\$155,671

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

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

Year	CPI	Impact Fee	Fee In-Lieu	Total
2019 Estimate	2.70%	\$ 152,420	\$ 3,251	\$ 155,671
2018 Projected	2.70%	\$ 148,413	\$ 3,251	\$ 151,664
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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$106	\$110	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$2,250	\$2,500	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$300	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$8,151	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$13,345	\$16,000	\$12,000	\$12,000

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	2015	2016	2017	2018 thru 9/30
New Homes	66	24	30	10
Multi-Unit Dwellings	80	0	0	0
Additions	58	81	89	38
Other (rental permits, signs, alterations)	377	378	229	186
Total	509	483	348	234

361.331 Rental Permits	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$7,184	\$5,800	\$5,800	\$9,210

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. Beginning in 2019, the rental permit fee is increased to \$3.00 from \$2.00 previously.

361.340 Hearing/Variance Fees	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$8,050	\$5,000	\$7,500	\$5,000

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

361.410 Lighting Plan Application Fee	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$250	\$400	\$400	\$400

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

361.630 State College Area School District Tax Collection Commission	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$22,163	\$40,250	\$38,400	\$38,400

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

361.650 Tax Certifications	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$6,475	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$105	\$135	\$50	\$50

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

361.750 Ordinance Amendment Fees	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$500	\$0	\$0	\$0

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

362 PUBLIC SAFETY REVENUE

362.000 Miscellaneous Police Revenue	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,110	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$5,900	\$6,500	\$5,825	\$5,825

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
362.101 Police Assistance at PSU Football Games	\$52,623	\$43,500	\$37,350	\$37,350

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
362.110 Accident Reports	\$3,745	\$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
362.111 Local Background Checks	\$0	\$0	\$30	\$0

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
362.112 Police Officer Test Fees	\$0	\$0	\$1,100	\$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
362.220 Residential Parking Permits	\$139	\$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
362.450 Special Events Permits	\$25	\$75	\$50	\$50

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

363 PUBLIC WORKS REVENUE

363.500-520 Public Works Services/Miscellaneous Project/Street Tree Revenue	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$7,799	\$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 the health inspections.

Quarter	Restaurants/Retail	Others
4 th Qtr. 2017	16	3
1 st Qtr. 2018	13	3
2 nd Qtr. 2018	17	0
3 rd Qtr. 2018	NA	NA

389 MISCELLANEOUS REVENUE

389.000/ Miscellaneous Revenues	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,299	\$2,000	\$4,000	\$2,000

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

389.020 Property Insurance Claims Payments	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$4,722	\$0	\$38,000	\$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.

389.040 Safety Program Payments	2017 Actual	2018 Budget	2018 Projected	2019 Budget

\$485 \$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
389.050 Health Insurance Refunds	\$119,579	\$50,000	\$165,878	\$75,000

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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
389.060 BMO PCard Rebates	\$612	\$400	\$400	\$400

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
389.080 Workers Comp Refunds	\$3,708	\$0	\$0	\$0

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

392 INTERFUND TRANSFERS IN

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
392.065 Transfers In-Non-Uniform Pension Plan	\$0	\$87,250	\$141,000	\$56,500

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	2018	2019
Police MMO	227,121	282,084
Non-Uniform MMO	192,408	222,081
Gross Pension Expense Subtotal	419,529	504,165
Less State Funding	(360,698)	(360,698)
Net Township Pension Cost	58,831	143,467
Less Township Funding (26 pays)	(200,000)	(200,000)
Refund due to General Fund	-\$141,169	-\$56,533
Total State Funding	360,698	360,698
Less Police MMO	(227,121)	(282,084)
Non Uniform State Funding	133,577	78,614

395 REFUNDS OF PRIORS YEARS EXPENDITURES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
395.000 Refunds of Prior Years' Expenditures	\$0	\$0	\$0	\$0

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

01 GENERAL FUND

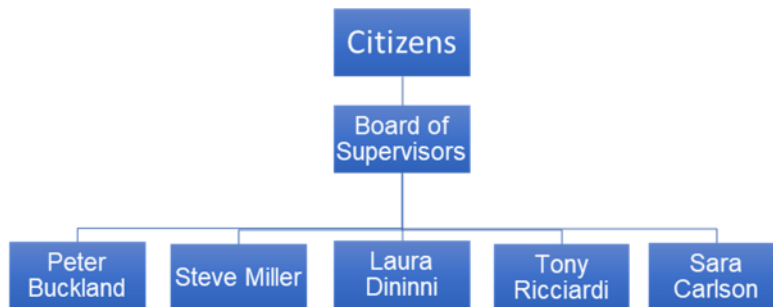
EXPENDITURES

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. This is not the case for 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 salaries amounts.

400 GENERAL GOVERNMENT

Elected Officials Organizational Chart



	2017 Actual	2018 Budget	2018 Projected	2019 Budget
400.105 Supervisors Salaries	\$20,625	\$20,625	\$20,625	\$20,625

Pursuant to 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 in the amount of \$343.75 per month.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
400.240 General Expense	\$5361	\$5,000	\$3,950	\$5,000

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
400.320 C-Net Contribution	\$21,265	\$21,000	\$20,250	\$21,745

Since 2009, the Township has been a member of CNET, the local government channel that has recorded and broadcast the Board of Supervisors meetings. The Township has utilized CNET to advertise all Board and Planning Commission agendas, sponsored Spring Creek Watershed meetings, and used the bulletin board to announce employment opportunities, open houses, ABC vacancies, and Coffee and Conversation meetings. Since 2018, the Ferguson Township Planning Commission meetings have been covered by CNET; however, due to their funding formula, this will not impact the budget until 2020. A Board of Directors governs C-NET with one representative from each of the funding partners. That Board develops a budget annually. Funding for C-NET is based on a formula using broadcast events and bulletin board postings. Other programs may be sponsored by the Township including work-sessions and special meetings. The budget reflects the dues associated with an increase of approximately 5% over the 2018 allocation.

400.330 Transportation	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$500	\$100	\$250

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

400.420 Dues, Subscriptions, Memberships & Conferences	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$6,341	\$8,900	\$6,400	\$10,000

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. The 120th PML Annual Summit will be held in Gettysburg. The budget anticipates that three Board members may wish to attend the conference or portions of the conference. The budget provides for registration, meals and hotel accommodations.

The PML acts as our municipal voice in both the State Legislature and in Congress. By doing so, it keeps us informed about current legislation and carries our concerns to the state and federal 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, pure public charity definitions, telecommunications legislation, and more. In addition to this very important aspect of the League, the League also provides programs designed that specifically address municipal concerns. The services include the PennPRIME Insurance Trust, which provides worker’s compensation insurance and all lines of liability insurance; U-Comp insurance that provides unemployment compensation insurance; PELRAS (Public Employer Labor Relations Advisory Service), providing training and discounted rates for high quality labor law firms and training programs for elected and appointed officials; and the Municipal Utility Alliance, providing expertise in energy purchase and negotiations. Included in this budget line item are seminars conducted by PML and may be helpful for Board members.

A new item in this year’s budget is membership in the International Town and Gown Association Membership. Membership of this Association provides the Township with access to training,

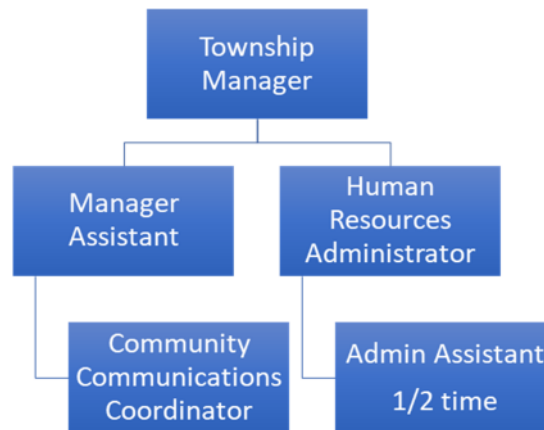
resources, and networking opportunities that are pertinent to communities' home to educational institutions.

This account includes the following:

PELRAS Membership (Public Employer Labor Relations Advisory Service	\$450	PML Annual Convention October 3-5, 2019 Gettysburg, PA	\$3,000
Centre County Association of Township Officials	\$250	PML (Pennsylvania Municipal League)	\$4,500
CBICC (Chamber of Business and Industry for Centre County) dues	\$200	Miscellaneous Training	\$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 Township Manager, Manager’s Assistant, and the Human Resources Administrator provide support in the Department of Administration. In addition, the department shares administrative support from an Administrative Assistant with Finance and manages the Community Communications Coordinator responsible for overall Township media communications, web page updates, and newsletter information distribution. The Department is responsible for staff support to the Board of Supervisors and the overall administration of all operations, budgets, personnel, recordkeeping, intergovernmental relations, contracts, and day-to-day responsibilities.

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

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

401.110 Township Manager Salary (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$120,256	\$107,310	\$108,400	\$111,110

This line item reflects the salary of the Township Manager.

401.112 Assistant to the Manager Salary (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$26,776	\$60,000	\$36,650	\$57,400

This line item reflects the salary of the Assistant to the Manager.

401.114 Administrative Staff Salaries (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$88,326	\$105,050	\$111,600	\$114,300

This line item accounts for the salaries of the Human Resources Administrator, a Community Communications Coordinator and half the cost of an Administrative Assistant (base pay) shared with Finance.

401.210 Office Supplies	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$2,058	\$3,000	\$2,300	\$2,500

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.

401.240 General Expense	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$6,215	\$5,500	\$5,250	\$5,500

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 2019.

401.252 Computer Maintenance	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$5,436	\$6,500	\$4,900	\$6,200

The Township has utilized maintenance agreements and leases in the past to cover pieces of equipment which are mechanical in nature and which have the highest probability of downtime. The

townships computer equipment is covered through a self-insured program established by the Township.

GE Capital Copier Lease – TASKALFA 4550 (includes B&W and Color Copies)	\$5,200	Pitney Bowes Postage Meter (\$250/quarter)	\$1,000
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401.320 Communications	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$10,835	\$20,600	\$14,000	\$21,300

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

New expenditures are proposed this year to fund promotional publications and materials targeted at increasing civic engagement and participation in community events. Other unforeseen expenditures are budgeted at \$1,000.

20% of phone service/fax lines	\$1,680	Traffic Signal Master Controller (4) Phone Lines \$18.75/line/mo. This item will be eliminated when the new data lines are installed mid to late 2018	\$900
Long Distance	\$720	Verizon Wireless	\$725
Constant Contact	\$336	US Postal Service Routine Postage	\$7,000
Federal Express	\$200	Special Mailings	\$500
Print Material		Online Material	

Fall/spring print newsletter (black and white)	\$5,500	Adobe Creative Suites	\$600
Coffee & Conversation	\$100	Social Media Promotions	\$200
Misc. Promotional Material	\$1,000	Engagement Tools	\$800

401.329 Community Engagement	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$9,500

This is a new account in 2019 and 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 several initiatives such as source-water protection, stormwater management, and more; as well as business leaders luncheons, light refreshments for public meetings, and more.

Community Engagement Intern	\$5,000	Management Retreat on Community Engagement	\$1,500
Business Leaders Luncheon	\$500	Community Engagement Events	\$1,000
Meals for Events	\$1,500		

401.330 Transportation	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$176	\$250	\$300	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$31,900	\$30,000	\$19,000	\$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

adoption and revision of the zoning and subdivision and land development ordinances in 2019. The costs associated with this budget account are anticipated as follows:

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
401.350 Bonding	\$1,250	\$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 2018. The employees’ blanket bond is included in the general liability coverage.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
401.420 Dues, Subscriptions, Memberships & Conferences	\$10,924	\$10,600	\$6,200	\$12,150

Memberships in various professional organizations and attendance at conferences and training seminars are important to keep staff abreast of changes occurring in local government. These professional memberships and conferences allow the staff to gain current information, learn about innovative ideas and concepts, provide support services to the staff and allow for networking opportunities. Traditionally, the Township has valued the Township Manager, Assistant Township Manager and the Administrative staff’s attendance and maintenance of memberships in various organizations. Memberships, conferences, and subscriptions are outlined as follows:

Membership APMM (Association for PA Municipal Management) (2)	\$315	Subscriptions (Governing, Pennsylvanian & PA Township News)	\$100
Conference APMM (May 15-17, 2019) Lancaster, PA; Manager and Asst. Mgr.	\$1,700	PELRAS (Three attendees - State College, PA; March 20 - 22, 2019) Manager, Asst. Mgr. and HR Admin.	\$660

Membership ICMA – Manager and Asst. to the Manager.	\$1,600	ICMA Conference (Nashville, TN; October 20 - 23) 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 (State College, PA; May 19 – 22) Manager, Asst. to the Mgr. and Chief of Police	\$1,000
Society for Human Resource Management Membership & Certification (HR Admin.)	\$1,710	APMM Workshops and miscellaneous training seminars	\$750

401.450 Contracted Services	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$19,406	\$15,000	\$0	\$25,000

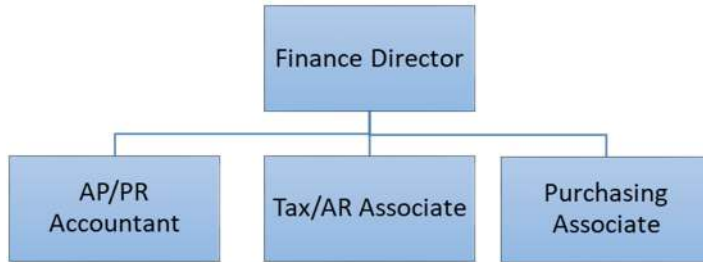
In 2019, the Administration Department will facilitate an update to the 2011 Ferguson Township Community Survey. The funding has been appropriated to engage the National Citizen’s Survey, a measure endorsed by the International City/County Management Association (ICMA) that allows communities to benchmark against others of comparable size and services, as well as itself over generations of the survey. The survey results will be used to guide the decision-making of staff and elected officials, as well as update the Ferguson Township Strategic Plan in 2020.

401.750 Non-Capital Equipment	2017 Actual	2018 Budget	2018 Projected	2019 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, Board of Supervisors and staff.

The Finance Department Budget Message

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

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 important 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, bank rec and more.

The Township is currently involved in streamlining the requisition process. Currently, the system is a paper system, where the individual requesting authorization to purchase an item, completes a requisition form that is approved via a signature of the department head. Once approved, the item can be ordered. The paper requisition is copied, and one copy is retained in finance for matching with the invoice. If a formal purchase order is required, the finance department prepares it using the accounting system. The Township Manager approves the purchase via his signature. Once approved, staff can order the item. The purchase order is matched to the invoice. While this paper system has functioned adequately for many years, technology has changed. Paper and related items are being eliminated where possible to reduce misplaced documents, saving time and money.

The main benefits of electronic requisitions are to reduce the chance of lost paperwork, reduce the amount of paper flow, speed up the process in many cases, and to save storage costs for records. Another benefit is to require staff to enter all the necessary data before the request can be submitted. Currently, it is common that certain data is missing requiring additional staff time to obtain the missing data.

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

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

Strategic Planning

The Finance Department objectives relate directly to the following strategic plan goals:

Goal 1.0 Financial Stability

Ferguson Township strives to be financially stable and capable of funding the Township's resource demands for immediate and long-term sustainability.

Goal 2.0 Adequate Staffing

Ferguson Township will maintain adequate staffing and expertise to meet the needs of a growing population.

Goal 4.0 Service Delivery

Ensure service delivery in Ferguson Township is sufficient to accommodate growth, addresses new concerns of the community, and is provided at the lowest responsible cost to residents.

Goal 8.0 Regional Programs

Ferguson Township will continue to actively participate in regional programs that have a demonstrable positive impact on cost and quality of service delivery.

Accomplishments for 2018 include

- Obtained the GFOA (Government Finance Officers Association) budget presentation award for the 2017 annual operating budget
- Collected the Township and School District Real Estate Taxes over \$25 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.
- Converted to biweekly payroll utilizing Keystone payroll.
- Marked and began photographing fixed assets inventory for the Township, insurance, and auditors.
- 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 2017 fiscal year.
- Worked with staff through the Township annual audit, the liquid fuels audit and the school district audit of the Township.
- Uploaded invoice documents into the Springbrook system for 2017.
- Reported to the Board and public on quarterly financial results.

- Prepared the monthly Treasurers report.
- Prepared the Capital Improvement Plan for 2019-2023.
- Maintained membership in American Fraud Examiners Association to mitigate potential weaknesses in the internal controls of the Township.
- Staff attended the meetings of the Finance Directors, the CRCOG Finance Committee, Police Pension Committee and the Board of Supervisors.

Goals for 2019 include

- Prepare billing and collect revenues in a timely manner.
- Make payments to vendors and employees for services rendered in a timely manner
- Continue to integrate human resources components with Keystone Payroll to streamline the timesheet process improve information coordination.
- Assist manager and staff with the implementation of Laserfiche document management and workflows related to the finance department
- Work to achieve the Government Finance Officers Distinguished Budget Award for the 2019 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 2018 fiscal year.
- Implement upgrade and train users on the Springbrook Accounting Software.
- Work with administration, professional service providers and vendors follow information technology trends as they can benefit the Township.
- Work with colleagues by attending the meetings of the Finance Directors, the CRCOG Finance Committee, the Safety Committee and the Board of Supervisors.
- Collect Township and School Real Estate Taxes
- Order computer systems hardware and software. Work with IT to maintain computer inventory.
- Continue working with the Springbrook Fixed Assets software. Manage fixed assets inventory for the Township, insurance, and auditors. Upload photos into the Springbrook program.
- Work with staff through the Township annual audit, the worker's comp audit, the liquid fuels audit and the school district audit of the real estate tax collection.
- Prepare financial reports for the staff and Board of Supervisors.
- Report to the board and public on the quarterly financial results of the Township
- Prepare the monthly Treasurers report
- Prepare property insurance and workers comp renewals
- Prepare the Capital Improvement Plan.

- Work with Administration and the Board on the Strategic Plan.

402 FINANCE DEPARTMENT

402.110 Finance Director Salary (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$82,992	\$86,714	\$86,462	\$89,274

This account reflects the base salary of the Finance Director.

402.114 Finance Staff Salaries (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$65,126	\$70,202	\$69,849	\$72,297

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

402.210 Office Supplies	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$823	\$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:	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$446	\$150	\$150	\$150

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

402.252 Computer Costs	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$26,397	\$32,000	\$29,830	\$10,750

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
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Keystone Payroll ACA reporting	\$1,250			
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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
402.311 Annual Audit Fees	\$27,400	\$28,250	\$27,400	\$28,250

Under the Township Home Rule Charter, a certified independent audit is required annually. The audit report for 2016 was prepared by the State College office of Baker Tilly. The Township renewed a 3-year contract with Baker Tilly in 2018, ending with the 2020 annual financial statements. This line item also includes fees for completing and filing the Comprehensive Annual Financial Report for 2018.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
402.320 Communications	\$222	\$250	\$200	\$250

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
402.330 Transportation:	\$346	\$350	\$150	\$150

During conducting Township business, finance department employees may be required to utilize their personal vehicles. 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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
402.340 Advertising & Printing:	\$1,676	\$1,100	\$1,700	\$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 costs for employment advertising.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
402.420 Dues, Subscriptions, Memberships & Conferences:	\$5,206	\$5,000	\$5,000	\$1,615

Memberships in various professional organizations and attendance at conferences and training seminars are important to keep staff abreast of changes occurring in local government. With continual changes in laws and accounting methods, training will be required within the Finance

Department to remain current and to incorporate these changes within Township operations. Memberships, conferences, and subscriptions are outlined as follows:

Name	Organization	Description	Amount
Finance Director/ Accountant	PA-GFOA (Government Finance Officers Association)	Annual Memberships (2)	\$130
Finance Director	GFOA National	Annual Membership	\$160
Finance Director	GFOA (Government Finance Officers Association)	National Conference (not attending in 2019)	\$0
Finance Director	CPELink	Online CPE credits for CPA license	\$300
Accountant	Aspen Publishers guide to payroll	Annual Subscription	\$275
Finance Director/	Association of Certified Fraud Examiners	Dues	\$200
Finance Director/ Accountant	Miscellaneous	Professional Publications	\$150
Finance Associate/ Accountant	Various	Seminars (32 hours)	\$400

402.750 Non-Capital Equipment	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$0

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.

403 TAX OFFICE

403.114 Tax Services Staff Salaries (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$39,041	\$40,682	\$40,346	\$34,302

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

403.114 Tax Services Staff Overtime	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$300	\$500

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

403.210 Office Supplies	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$355	\$500	\$400	\$500

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

403.240 General Expense	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$50	\$0	\$50

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

403.252 Repairs/Maintenance Agreements	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$293	\$250	\$200	\$250

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

403.317 Tax Collection Committee	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,295	\$650	\$0	\$0

This line item consists of miscellaneous expenses related to the Centre Tax Agency and the EIT/LST tax collection committee. Beginning in 2018, this cost will be deducted off the remittance to the township rather than billed separately. Therefore, no amount is budgeted.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
403.320 Postage	\$6,480	\$3,650	\$3,650	\$3,650

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 48.5 cents.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
403.330 Transportation	\$50	\$50	\$50	\$50

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
403.340 Advertising & Printing	\$780	\$1,000	\$1,000	\$1,000

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
403.350 Bonding	\$500	\$500	\$500	\$500

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
403.420 Dues, Subscriptions, Memberships & Conferences	\$14	\$100	\$50	\$500

This line item consists of miscellaneous expenses related to tax training and memberships. For 2019, this account has been increased to assist in training inexperienced staff.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
403.450 Contracted Services	\$3,148	\$3,350	\$3,350	\$3,600

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 * \$250/user	\$500	RBA Load SCASD Real Estate duplicate	\$500
RBA Load Ferguson Real Estate duplicate	\$2,100	Miscellaneous	\$500

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
403.750 Office Equipment	\$1,025	\$0	\$0	\$0

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

404 LEGAL SERVICES

LEGAL SERVICES	2017 Actual	2018 Budget	2018 Projected	2019 Budget
404.310 Solicitor	\$5,491	\$17,200	\$17,200	\$30,000
404.314 Special Counsel	\$0	\$4,000	\$0	\$12,000
404.315 Legal-Other	\$12,117	\$10,000	\$16,500	\$0
404.317 Legal-Cable Consortium	\$0	\$12,000	\$12,000	\$2,000

General legal services are averaging approximately 15 hours per month. It is anticipated that the hourly rate for the Solicitor will be \$110/hour. The Solicitor’s services include the preparation of legal documents, ordinances, easements, deeds, and providing legal opinions on a variety of matters. Additionally, the Solicitor may appear before the Zoning Hearing Board on matters of concern to the Board of Supervisors. Anticipated costs will be approximately \$26,400 in 2019, with some anticipated invoices incurred in 2019 for services rendered in 2018. A contingency has been budgeted to address this cost. The Township is still litigating several matters that it can anticipate concluding in 2019. 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. A total of \$8,000 has been budgeted in 2019. 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 has been merged with 404.314.

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 audit have been substantially completed in 2018, and all associated costs have been expended; however, a small appropriation has been budgeted in 2019 to account for any related unforeseen expenses.

406 CENTRE REGION COUNCIL OF GOVERNMENTS-ADMINISTRATION (CRCOG)

406.530 CRCOG Administration	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$109,472	\$105,766	\$105,766	\$102,025

CRCOG Administration represents the Township's share of funding for the Centre Region COG Administration. For further details, please refer to the 2019 COG Budget.

Year	Rate	Amount	\$ Change
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
2014	26.34%	\$104,566	\$12,070

406.532 CRCOG Building Capital	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$5,358	\$8,381	\$8,381	\$9,105

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2019 COG Budget.

Year	Rate	Amount	\$ Change
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
2014	26.34%	\$4,871	\$56

406.533 CRCOG Contingency	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$0

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2019 COG Budget.

Year	Rate	Amount	\$ Change
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
2014	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 servers, 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 of the helpdesk service work can be done remotely. Hinton’s contract specifies semi-monthly on-site visits. Services include setup and delivery of new desktop computers, laptops, and tablets as well as IT strategic planning and budget preparation assistance. New servers, switches, network software installation are additional charges. The budget includes estimated funding for the projects given current information. The contract provides for setup of 12 desktop computers, laptops, and tablets.

The Township also partners with regional law enforcement agencies on a shared Records Management System. This item is budgeted under a separate account, but the maintenance is contracted through State College Borough.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
407.240 General Expense	\$29	\$500	\$100	\$500

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
407.252 – Repairs/Maintenance Agreements	\$59,926	\$65,000	\$65,000	\$99,200

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

Internet – Comcast Fiber Optic Cable	15,000	Web Hosting	\$2,500
ESRI licenses (3)	\$4,900	89 Exchange (Email) 365 Licenses & 10 Office 365 accounts	\$8,750

AutoCAD maintenance & Licensing	\$2,200	Firewall/Anti-virus/anti-malware/Web Filtering Subscription	\$2,450
Synergis support for AutoCad	\$450	TRAK Fuel Maintenance (Fluid Secure)	\$1,324
Terraflex Software (handhelds)	\$400	Miscellaneous	\$500
Infradapt Phone System (Maintenance)	\$4,500	General Code Codification	\$1,200
Laserfiche Licenses with internal forms	\$3,850	Microsoft Office Pro (8) @\$12.50/mo.)	\$1,200
18 Nitro Pro Licenses \$45/ea.	\$810	Roadbotics (roadway inventory engineering)	\$7,500
Drive Encryption (subscription)	\$1,500	SYNCHRO (traffic engineering)	\$3,700
Springbrook Annual Maintenance	\$16,700	Laserfiche public forms maintenance	\$1,600
Police Records System annual fees	\$16,000		

407.420 Dues, Subscriptions, Memberships, Travel	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$275	\$300	\$0	\$50

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

407.452 – Computer Services	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$76,025	\$70,400	\$75,000	\$77,000

This account reflects the cost for maintaining the Township computer systems using a 3rd party service.

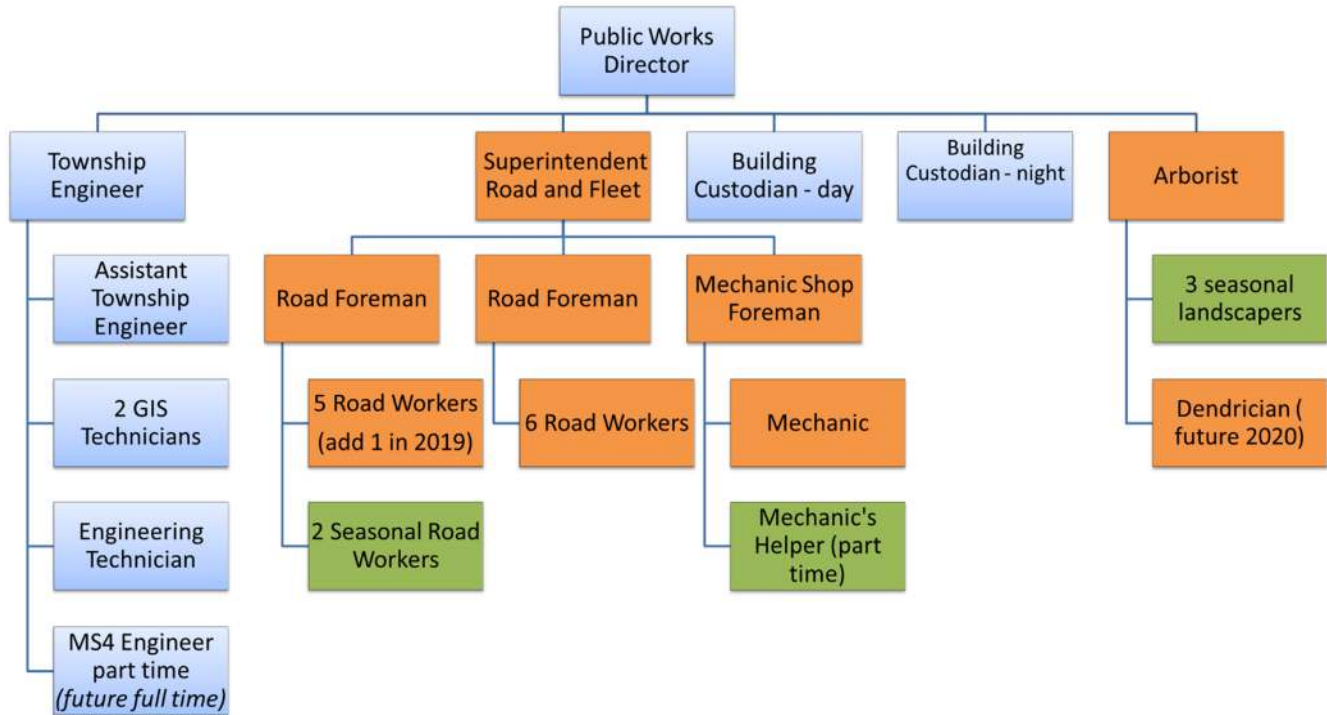
407.750 Replacement Equipment	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$4,246	\$17,000	\$15,300	\$16,500

Ferguson Township typically attempts to maintain desktop computers, laptops, and tablets for five years. Ten units are budgeted to be replaced in 2019. Included in this line item is the cost of new computers, laptops, tablets, and the associated operating system and Microsoft Office licensing and NitroPro pdf. Configuration is included in the Hinton contract. This account also includes funds for replacing printers or scanners as needed (10@\$1,500 each = \$15,000) plus \$500 for miscellaneous.

For 2019, three Digium phones are budgeted as replacements @\$300 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 Department hires five seasonal workers to assist with roadwork and landscaping work. In addition, a part-time mechanic’s helper assists the mechanic. The Engineering section includes the Township Engineer, Assistant Township Engineer, Engineering Technician, 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.

Examples of major Engineering Section accomplishments for 2018 are noted below:

LEED Gold Public Works Building: Staff managed an architectural and engineering contract to design a new LEED Gold public works garage and reviewed cost-saving measures to provide the most cost-effective building while still meeting the needs of the department and the basis of design requirements. The design was placed on hold mid-year and resumed in October 2018. The contract is expected to be bid in early 2019 for construction.

Stormwater Fee Feasibility Study – Staff managed a professional services contract to evaluate the feasibility of establishing a stormwater fee. An advisory committee met monthly during the study to provide input. Funding for phase 2 of the study (finalize fee structure, finalize policy issues, determine credit structure, prepare a draft ordinance, finalize impervious data layer and billing issues) is requested in 2019.

Traffic Calming Request – Two formal traffic calming requests for reviewed in 2018 including the Park Hills neighborhood and SR 26 Water Street on Pine Grove Mountain. Neither study advanced to construction.

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 2019.

Contract 2016-C19 Corl Street Signal Upgrades – PennDOT is leading this project with input from the Township. It is funded in part with a Green Light Go (GLG) grant. In 2018, engineering was completed, the right-of-way was acquired, the project was let and awarded, and construction has started.

Contract 2017-C17 Silvi Field Parking – In 2018 this project was designed and bid by staff. Improvements to the complex, utilizing DCNR funding, include construction of a paved driveway and ADA parking and path, an ADA accessible concrete pad under the pavilion, sidewalk, removal of existing sheds, and an ADA accessible water fountain. Construction starts in the fall of 2018.

Contract 2017-C18 Haymarket Park Playground Improvements – Engineering staff prepared plans and oversaw the replacement of an existing play structure by certified playground installers. Site work was performed by FTPW.

Contract 2018-C1 Sycamore, Chestnut, W. Gatesburg, Tadpole, Pine Hall, Myrtle – These road projects were designed, bid, and constructed in 2018. Work included the installation of cold in-place recycling, asphalt wearing course, and drainage and/or shoulder improvements.

Contract 2018-C2 Owens Drive Street Improvements- This project included the design of a new cul-de-sac at the end of Owens Drive that accommodates parking for visitors to Songbird Sanctuary. Work also included new asphalt pavement and replacing bituminous curb with the new concrete curb. All design and construction were completed in 2018.

Contract 2018-C4 West Blade Drive Turnaround – Staff completed the survey and design options for a turn-a-round at the end of West Blade Drive. The design must be finalized and reviewed with affected property owners.

Contract 2018-C5 Chestnut Ridge Pipe Lining & Road CMP lining – This project is out to bid in October 2018 for completion of pipe-lining in late 2018.

Contract 2018-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 required. Staff managed this contract and work was completed in 2018.

Contract 2018-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 2018-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 2018.

Contract 2018-C7c Asphalt and Aggregate Contract - Annually the Township bids various asphalt mixes and aggregate types.

Contract 2018-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 2018-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 2018-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 2018.

Contract 2018-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 2018-C12 Traffic Signal LED Replacements - Each year the Township Engineer obtains quotes and purchases LEDs which are replaced at signalized intersections after approximately seven years of service. Work was again performed by FTPW in 2018 with our bucket truck.

Contract 2018-C17 Vehicle Detection Upgrade (GLG-3) – Utilizing Green Light Go (GLG) grant funding from round 3, vehicle detection at certain intersections was upgraded from either loop sensors or video detection to more reliable radar detection.

Contract 2018-C18 MS4 Chesapeake Bay Pollutant Reduction Plan (PRP) – In 2018 the PRP was formally submitted to the PaDEP with the MS4 (municipal separate storm sewer) permit renewal application. Subject to approval by PaDEP, the design will start for certain improvements identified in the plan in 2019.

Contract 2018-C19 Transportation Mobility Study - Northland Area – Staff solicited an RFP for professional consultant services to evaluate pedestrian, bicycle, and other modes of travel in and around the intersection of Blue Course Drive and North Atherton Street. A contract was awarded, the study area group convened, and one public meeting was held as of October 2018. This study will continue in 2018 with a final presentation to the Board of Supervisors in 2019.

Contract 2018-C20 Park Hills Drainage - Phase 1 Design – Engineering staff prepared an RFP for design services and will manage the survey and design of channel improvements to Park Hills drainageway. The RFP was issued in October 2018.

Contract 2018-C21 Playground Safety & Upgrade Program – Annually, the staff prepares a contract or obtain quotes to upgrade certain playground equipment identified as deficient.

Contract 2018-C22 Tudek Barn Roof/Doors Replacement – Staff put this project out to bid in October 2018.

Contract 2018-C23 Guide Rail Repairs – Annually staff obtains quotes or prepares a contract to repair guide rail as needed with capital road projects or to make repairs.

Contract 2018-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.

Contract 2018-C26 Old Gatesburg/Science Park Left Turn Phases – This project will continue into 2019. Work includes the design, permitting, contracting, and installation of improvements for a left turn phase at Old Gatesburg Road and Science Park Road.

Contract 2018-C27 Topographic/Mapping Survey – Engineering staff obtains professional surveying services to assist with topographic mapping for use during the design of some capital improvement projects.

Examples of major Engineering Services projects planned for 2019 are noted below:

Public Works Garage: Complete the architectural and site design work for the proposed LEED Gold Public Works Building and put the project out to bid. Subject to adequate funding, award the construction contract with anticipated occupancy in fall of 2019.

Stormwater Fee Study Phase 2: Prepare a request for proposals and award a contract for Phase 2 of the Stormwater Fee Study. Engage the Stormwater Fee Study Group. Provide reports to the Board of Supervisors. Develop necessary ordinance and fee structure for consideration by the Board.

Northland Area Mobility Study: This study is focused on identifying improvements for walking, biking, driving, and using transit in the areas of N. Atherton St., Martin St., Blue Course Dr., Cherry Ln., Clinton Ave., and Aaron Dr. The effort includes public engagement, engineering consultation, and development of plans and cost estimates for potential capital improvement(s) in the area. Consideration will be given to eligibility for federal and state grant funding for any proposed improvements.

Maintenance Section: Work activities for 2019 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: The following capital projects are planned for design and/or construction in 2019 and include the following:

Contract 2016-C11 ARLE: Funded by PennDOT through the Automated Red Light Enforcement (ARLE) program, this project includes the engineering and construction of a system including hardware and software to improve traffic signal performance.

Contract 2016-C19 Corl Street Signal Upgrades: Funded in part by PennDOT with a Green Light Go (GLG) grant, construction of this project should be completed in 2019. The project includes upgraded pedestrian accommodations and intersection lighting.

Contract 2018-C4 West Blade Rd Turnaround: Work includes the construction of a turn-around at the end of West Blade. Design should be complete in 2018 for construction in 2019.

Contract 2019-C5a 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.

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 required. This concrete contract is let every year.

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: Quotes or bids are obtained as needed every year.

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

Contract 2019-C8 Pavement Markings: Annually the Township 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, 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.

Contract 2019-C11 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.

Contract 2019-C12 Traffic Signal LED Replacements: Each year the Township Engineer obtains quotes and purchases LEDs which are replaced at signalized intersections after approximately seven years of service. FTPW performs work.

Contract 2019-C13 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.

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 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 FTPW prune and remove trees in the winter and as they are able throughout the year to remove sight distance obstructions or hazards. Oaks should only be pruned in the winter months.

Contract 2019-C17 Vehicle Detection Upgrade (GLG-4) – Utilizing Green Light Go (GLG) grant funding from PennDOT, vehicle detection at certain intersections will be upgraded from either loop sensors or video detection to more reliable radar detection.

Contract 2018-C20 Park Hills Drainage Design: Engineering staff will manage consultant survey and design of channel improvements to Park Hills drainageway.

Contract 2019-C21 Playground Safety & Upgrade Program: Staff will prepare a contract or obtain quotes to upgrade certain playground equipment identified as deficient.

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.

Contract 2018-C26 Old Gatesburg/Science Park Left Turn Phases: Work includes the design, permitting, contracting, and installation of improvements for a left turn phase at Old Gatesburg Road and Science Park Road.

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 is considering a new software program, Roadbotics, (based on the methodology of Paver) 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.

Prepare separate contracts for street tree pruning and street tree planting with assistance from Arborist.

Administer the pavement markings contract including piggybacking by other municipalities.

Administer the pavement preservation contract (Microsurfacing) including piggybacking by other municipalities.

Administer the bike path and parking lot sealcoat contract including piggybacking

Design and administer park capital improvement projects.

Inspect and document the condition of one-quarter of our 92 miles of 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.

Construct pedestrian upgrades and overhead lighting at the Corl Street/West College Ave intersection

Reconstruct or line stormwater pipes in the Chestnut Ridge neighborhood and other locations

East Park Hills Avenue Traffic Calming – continue the process

Begin design of a BMP to meet the requirements of our Pollutant Reduction Plan for the Chesapeake Bay

Begin design of Park Hills drainage way improvements

Engineering design of traffic signal performance metrics (ARLE grant)

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

Begin design of a turn-around at the terminus of West Blade Drive

Administer winter snow removal contract for TTD roads

Prepare and administer the contract for video assessment of storm pipes.

408.110 Public Works Director's Salary (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$93,558	\$97,492	\$97,492	\$101,151

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

408.112 Township Engineers Salaries (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$174,563	\$206,843	\$206,843	\$214,124

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)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$57,779	\$89,012	\$106,412	\$96,897

This line item includes two GIS Technicians.

408.115 Part-time Engineering Assistant Wages (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$32,649	\$25,509	\$26,000	\$26,000

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 @ \$26.00/hr. - no benefits.

408.210 Office Supplies	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$2,547	\$2,600	\$2,600	\$2,600

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
408.238 Clothing/Personal Protective Equipment	\$0	\$0	\$0	\$1,400

This is a new account for the Engineering Section 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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
408.240 General Expense	\$1,672	\$1,350	\$2,300	\$1,350

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 under 408.320.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
408.252 Computer Maintenance	\$2,766	\$4,500	\$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 KM-3550 Copier Lease (NCDS)	\$281.41/mo.	\$3,377
Kyocera KM-3550 copier maintenance	\$50/mo.	\$600
Admin Copier Allocation		\$150
Xerox 6204 Plotter Base Rate (Print-O-Stat)	\$112/mo.	\$1,344
Xerox 6204 Plotter usage (Print-O-Stat)	\$15/mo.	\$180
Kyocera FS1370 maintenance (NCDS)	\$108.80/qtr.	\$435

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
408.313 Engineering - Project Surveys and Engineer Drawings	\$5,276	\$0	\$0	\$10,000

Some surveying for capital road projects may be done by contract. No survey is planned at this time. However, some limited survey may be necessary. This account is reserved for such expenditures.

408.317 Engineering – Specialties	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$14,338	\$24,000	\$10,000	\$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).

408.320 Communications	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$4,434	\$6,450	\$6,300	\$6,300

This account accounts for 40% of the cost of the PRI (Primary Rate Interface) telephone system lines for the Engineering, Planning & Zoning departments. It also includes the cost of cell phones or reimbursement for 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. Beginning in 2018, the cost of PA One call system is included in this account.

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

408.330 Transportation	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$150	\$100	\$150

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

408.340 Advertising & Printing	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$6,151	\$6,450	\$6,000	\$6,000

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

408.420 Dues, Subscriptions & Memberships	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$13,103	\$19,213	\$15,000	\$15,500

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 with 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 includes 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 Seattle, WA 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 \$160/ea. =\$480) 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 Austin, Texas for the Township Engineer	Publications/Manuals (\$200)

408.450 Contracted Services	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$3,583	\$0	\$3,600	\$0

For 2019, no contracted services are indicated.

408.460 Education	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$1,300	\$0	\$1,500

In 2019 the Public Works Director requests reimbursement for tuition costs as provided in the personnel manual for course credits toward a Master of Public Administration (MPA) degree through the Penn State World Campus. Coursework started in 2018.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
408.750 Office Furniture & Equipment	\$2,528	\$2,500	\$2,500	\$2,500

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 – Architectural and engineering design for a new public works building continues in 2019. Construction is planned for 2019. Renovation of existing office space in the Township administrative building is planned for 2019.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
409.114 Custodian Salary (does not include merit)	\$69,331	\$72,254	\$72,109	\$74,713

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
409.180 Custodian Overtime	\$0	\$500	\$250	\$500

This line item covers any required overtime.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
409.220 Operating Supplies & General	\$5,715	\$3,500	\$6,400	\$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
409.226 Cleaning Supplies	\$0	\$2,900	\$1,900	\$2,000

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
409.250 Repair & Maintenance & Contracted Services	\$32,741	\$31,618	\$29,800	\$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 Swartz	\$730	Backflow Prevention Inspection – All in One Allied Mechanical and Electrical or Ed Dashem	\$850
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	\$10,180	Boiler Inspections by the PA Dept. Of Labor	\$220

(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		3 vessels x \$72/each = \$216		
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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
409.361 Electricity	\$28,778	\$30,420	\$30,200	\$44,620

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 2019, the electrical cost of the new maintenance facility is estimated for the construction period

Section	Area	Avg Rate	Total
Main Office	25,732 sq. ft.	\$2,100 mo.	\$25,200
Public Works Building #1	3,000 sq. ft.	\$500 mo.	\$6,000
Public Works Building #3	2,000 sq. ft.	\$210 mo.	\$2,520
Public Works Building #4	4,800 sq. ft.	\$50 mo.	\$600
New Public Works Maintenance Facility	14,000 sq. ft.	\$1,500 mo.	\$9,000

Contingency	3% for rate increases		\$1,300
Total	49,532 sq. ft.		\$44,620

409.362 Heat (Gas)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$9,405	\$10,760	\$15,000	\$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 extremely cold winters. The average cost of gas is estimated \$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 to 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 2019.

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

409.366 Water	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$2,007	\$1,700	\$2,200	\$2,200

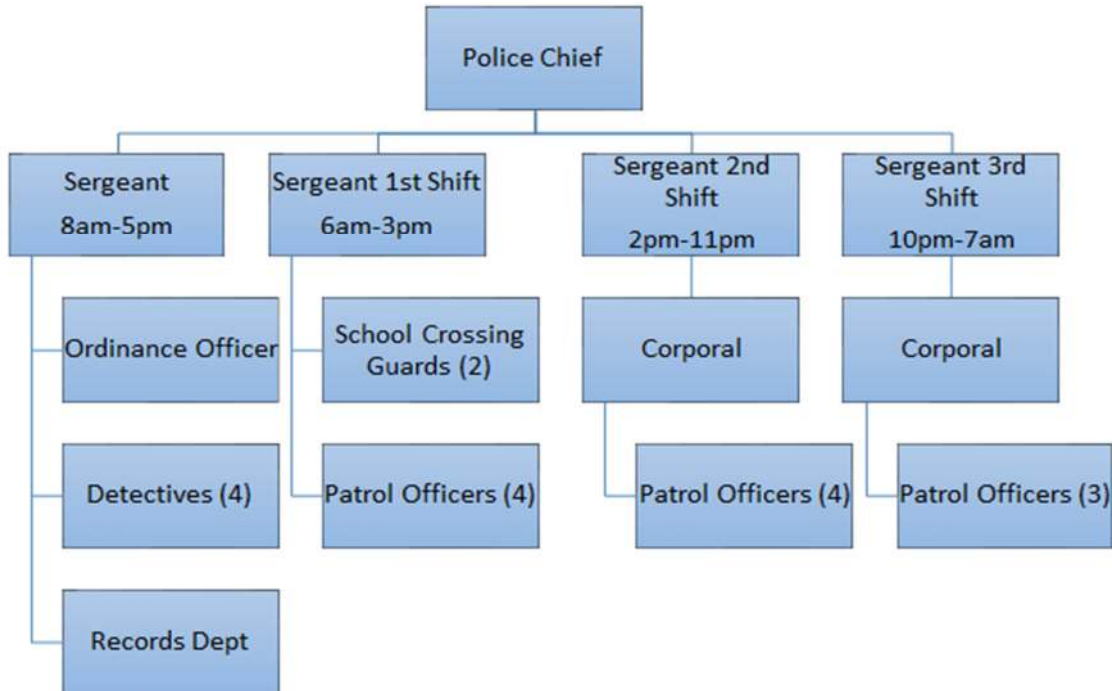
The Township has water service to several buildings on the premises serviced by the State College Borough Water Authority.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
409.367 Refuse, Recycling, Shredding	\$0	\$2,300	\$3,300	\$3,300

This account represents the cost of trash and refuse removal (Fred Carson) and recycling for the buildings. The budget includes one container from public works annually.

410 PUBLIC SAFETY

Organizational Chart 2019



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.

2018 Accomplishments

- In July 2017, the Ferguson Township Police Department was formally recognized by the Pennsylvania Law Enforcement Accreditation Commission of the Pennsylvania Chiefs of Police Association as an accredited agency. The department will be re-evaluated in 2020. 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 2018.

- The department purchased body and car cameras. The systems were fully operational in June. The cameras are helpful for court prosecution, transparency and quality control.
- During the last twelve months, police responded to 4,923 calls for service, a 3.3% decrease over the previous period. Serious crime (Part I offenses) is down 23% (101 crimes in the first nine months of 2017 compared to 77 in 2018); less serious crime (Part II offenses) is down 12% (489 crimes in the first nine months of 2017 compared to 428 in 2018). Overall, crimes are down 14%.
- Officers made over 2,200 traffic stops (10% increase over the previous period), issued over 700 traffic citations, 183 criminal arrests, and over 230 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.
- An officer was trained as a motor carrier inspector. He will replace the existing inspector. Our certified motor carrier inspector conducted 100 truck inspections, helping to keep our roadways safe for travel. Numerous minor safety violations were discovered.
- Officers administered Naloxone (Narcan) to seven people experiencing an opioid overdose. The individuals survived.
- 56 background checks were completed.
- The Drug Detective conducted or participated in over 43 Drug/Drug Task Force incidents. Additionally, eleven 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 89 cases. The investigations included sexual assaults, burglaries, contractor fraud, bomb threats, 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 were designated as a Cold Case Team with the specific task of re-investigating the three open major cases.
- The department conducted ten death investigations, including one drug overdose and one suicide.
- The department collected 297 pounds of unwanted medications via the Prescription Drug Drop Box.
- Processed over 613 items of evidence or property that were recovered, found, seized or kept for safekeeping.
- Officers responded to 276 crashes. 87 reportable crashes involved personal injury and or towing and 189 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 177 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.

- Five cases were referred to Children & Youth Services and five to the Agency on Aging.
- Officers participated in community events such as the Special Olympics Torch Run, Buddy Walk, Meet and Greet at the Heights, 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 issues that are divisive. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery & Objective 3.4 - Implement initiatives that connect young residents (ages 18-35) to local government and help retain recent graduates in the Township and Centre Region).
- The chief is a member of the Centre County Criminal Justice Advisory Board 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 with the goal of eliminating substance abuse and drug overdoses.
- Specially trained officers inspected approximately 21 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 200 school walk-throughs and attended several back-to-school events. (Strategic Plan Objective 4.1 Adopt a community approach to service delivery.)
- Officers conducted 13 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. It is anticipated that the necessary legacy data will be converted and the new system will be live by mid-2019.
- 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.

2019 Initiatives

- Maintain Accreditation Status. (Strategic Plan Goal 7.0).
- Complete hiring and training process of open officer position left vacant by a retirement. (In accordance with Strategic Plan Goal 2.0 to maintain staffing and expertise in keeping with demands of the growing population.)
- Participate in data conversion, installation, and field rollout of the new regional mobile data and records management system. (Strategic Plan Goal 8.0 Enhance and continue regional programs that positively affect the quality and cost of service delivery).
- 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 three chairs (office furniture style chairs)	\$500
Mobile Hotspot (12 mos. @ 3)	\$1,729
Consumables	\$150
Equipment Upgrades	\$250
Satellite Phone	\$733
IT services	\$1,700
Vehicle Storage	\$1,280
Total	\$10,352

410.110 Police Chief Salary (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$104,382	\$98,329	\$98,040	\$99,840

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

410.112 Police Officers Salaries	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,465,464	\$1,547,413	\$1,542,124	\$1,588,392

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)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$80,637	\$87,739	\$77,148	\$80,044

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

410.115 Part-Time Wages	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$7,893	\$8,091

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

410.179 Longevity Pay	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$14,700	\$16,453	\$16,453	\$18,223

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 2019: 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	\$2,223
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	\$1,100
Sgt. Shawn Morrison	12/01/2007	\$1,100
Off. Walter Embser	01/04/07	\$1,100
Cpl. Jeff White	07/01/2008	\$1,000
Off. Bill Chambers	08/01/2008	\$1,000
Sgt. Devon Moran	02/01/2009	\$900
Off. Shawn Slater	01/01/2010	\$800
Cpl. Eric Albright	07/01/2011	\$700
Off. Dan Lewis	01/19/2012	\$600
Det. Caleb Clouse	03/01/2013	\$500

410.180 Public Safety Overtime	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$156,722	\$153,021	\$152,900	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$30,718	\$37,000	\$36,000	\$35,000

This account reflects the cost of outfitting new officers and 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 \$1,000 and \$1,500.

Outfit 1 officer (includes handgun & portable radio).	\$8,000	Replacement shirts, pants, jackets, etc. (3 pieces (shirt/ trousers /jacket) per officer@ \$113/piece	\$7,500
Ballistic Vests (3 @ \$1000)	\$3,000	Replacement duty equipment gloves, belts, holders, OC, handcuffs, insignia, etc.	\$3,750
Unanticipated items	\$3,000	Boots	\$2,700
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

410.210 Office Supplies	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$3,035	\$3,300	\$3,300	\$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.

410.225 Criminal Investigations	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$4,619	\$6,500	\$6,000	\$6,500

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

410.231 Vehicle Fuel - Gasoline	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$30,810	\$48,827	\$46,431	\$48,830

The department vehicles are estimated to use 19,500 gallons of unleaded 89-octane fuel at \$2.50/gal, and 30 gallons of diesel fuel at \$2.55/gal. As of September 6, 2018, the actual cost per gallon for fuel is \$2.12 for gasoline and \$2.33 for diesel. In 2019, the Finance Director will investigate whether inventorying this item is worthwhile to level out the expenditures.

410.233 Vehicle Fuel – CNG	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$500	\$0	\$500

Three (3) CNG patrol vehicles (Tahoes) are currently in the fleet. They are slowly being phased out of service.

410.234 Oil, Lubrication and Fluids	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$6,536	\$8,000	\$6,500	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$9,111	\$8,500	\$7,000	\$16,400

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
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Regional Detective Meetings (3 @ \$60)	\$180
Voluntary Hepatitis A/B Virus Immunizations (22*\$360)	\$7,900

410.242 Ammunition & Related Expenses	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$12,201	\$17,300	\$16,000	\$17,000

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.	\$14,000
Fees to use ranges or other facilities for firearms training (\$275 Outdoor Sportsmen's Club, \$275 Fulcomer Range)	\$500
Taser cartridges for training and repairs	\$2,500

410.249 Community Relations/Crime Prevention	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,252	\$2,500	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$32,107	\$31,000	\$31,713	\$31,500

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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$13,147	\$63,100	\$37,600	\$59,300

Description	Rate	Amount
Kyocera Taskalfa 3010i B&W copier lease (Patrol)	\$131.33/mo.	\$1,580

Kyocera Taskalfa 3010i B/W copier maintenance (NCDS)(Patrol)	\$50/qtr.	\$200
Kyocera Taskalfa 3252ci Color copier lease(Records)	\$385.67/mo.	\$4,630
Kyocera Taskalfa 3252ci Color copier maintenance (NCDS)(Records)	\$450/qtr.	\$1,800
Taskalfa 4550 color copier usage (admin copier)		\$350
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		\$11,000
RMS Hosting Fee (Five-year flat rate – 12.5%).		\$7,985
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
Axon – CAD Integration		\$3,980

410.260 Batteries	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$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		

410.315 DNA Testing	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.317 Contracted Salaries & Wages/Equipment (DUI)	\$23,562	\$28,400	\$23,500	\$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 2019 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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.320 Communications	\$8,904	\$9,500	\$9,600	\$9,500

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.327 Radio Maintenance	\$352	\$1,000	\$500	\$1,000

These are costs associated with 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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.330 Transportation	\$3,599	\$4,300	\$3,900	\$4,300

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.340 Printing & Advertising	\$3,110	\$4,000	\$3,300	\$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.

410.380 Outside Vehicle Repairs	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$7,574	\$6,000	\$7,500	\$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.

410.420 Dues, Subscriptions, Memberships, Training & Conferences	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$18,999	\$37,000	\$33,000	\$37,000

Pennsylvania Chiefs of Police Membership (\$130) & Conference in the Poconos in July	\$1,000	Accreditation Membership (\$125) & conference in Harrisburg area in July.	\$800
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

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 2019 include:

- \$6,000 – Recertification training for truck inspector (2 days), certification for new truck inspector (10 days), crash reconstructionist update, field training officer (5 days), applicant background investigator (3 days), police supervisor training (1 – 5 days). Most of these courses are attended locally or the Harrisburg area.
- \$600 – Recertification for Simunitions Scenario Instructor.
- \$600 – Internal Affairs Investigator (1 Sgt. For 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 2019 (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). 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 2019 courses include Procedural Justice, De-escalation and Cultural Diversity.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.450 Contracted Services	\$51,625	\$25,200	\$24,000	\$25,200

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 (\$400/month * 12 months) using a private contractor.	\$4,800
Criminal investigative unit vehicle	\$4,000
The Public Works Department typically washes Police Department vehicles. This account provides for an occasional cleaning when Public Works personnel are not available (one wash per week X 20 weeks X 13 cars X \$7.5 = \$1,950), as well as once a year detailing at \$1,350 (9 @\$150).	\$3,300
This figure is the Township's share of the Mobile Command Vehicle operating costs.	\$1,569
This line item is the Township's anticipated contingency share of Centre County Tactical Response Team outfitting and operating costs, including the vehicle.	\$1,500

AED (Automated Electronic Defibrillator) & Naloxone Administration Medical Direction	\$1,500
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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$4,169	\$4,169	\$12,500

Sgt. Devon Moran is pursuing a Master of Science Degree in Criminal Justice Leadership and Management from Sam Houston State University. The curriculum includes 36 credits over six semesters. The total cost is estimated to be \$24,000. The estimated cost for 2019 is \$12,500.

410.462 Academy Training	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$22,909	\$17,159	\$0	\$17,159

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

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

Total		\$17,159
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410.750 Non-Capital Equipment	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$30,919	\$30,600	\$29,600	\$24,275

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

Replace Handguns and equipment (23) - It is estimated that the trade-in value of our current handguns is \$325 per unit	\$16,000	Replacement patrol rifles (5 x \$825)	\$4,125
Trail type camera and associated equipment	\$1,800	Dress Uniform equipment	\$2,350

411 FIRE PROTECTION

411.530 CRCOG Fire Operating Contribution	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$377,463	\$314,753	\$314,753	\$334,292

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 2019 COG Budget.

Year	Rate	Amount	\$ Change
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
2014	30.36%	\$232,586	\$22,501

411.540 Contribution to Warriors Mark Fire Company	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$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 2019.

411.541 Contribution to Port Matilda Fire Company	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$3,500	\$3,500	\$3,500

The Port Matilda Fire Company provides fire protection service to portions of the western part of the Township. The Board of Supervisors elected to increase the donation amount in 2018 to \$3,500, which is proposed to be carried forward into 2019.

411.750 CRCOG-Fire Capital Equipment Contribution	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$93,731	\$91,189	\$93,731	\$91,189

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 the large 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 2019 COG Budget.

Year	Rate	Amount	\$ Change
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
2014	30.36%	\$76,074	-\$426

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
411.990 Foreign Fire Relief Funding	\$129,415	\$129,415	\$129,415	\$118,417

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
412.541 Contribution to Port Matilda EMS	\$0	\$500	\$500	\$500

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

413 ORDINANCE ENFORCEMENT

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
413.364 Sewage Enforcement Services	\$395	\$0	\$300	\$300

This account reflects the cost of the enforcement officer 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 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 large Planning and Zoning projects such as the Zoning and SALDO updates. The Ordinance Officer enforces Weed and Grass and Sidewalk ordinances as well as providing support to the Ferguson Township Police Department for parking violations and animal enforcement.

Planning & Zoning Department Mission Statement

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

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

- Review land ordinances and amend as necessary to accommodate future changes in 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 PADOT 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 and the Regional Bike Plan and integrate projects prioritized through the Mobility Implementation Plan.

In 2018, 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 on seven occasions to discuss the Rural Agricultural, Rural Residential, and Agricultural Research zoning districts. Discussions focused on the allowance of livestock on properties between 2 and 50 acres, minimum lot sizes and the allowance of value-added uses within specified districts.
- Worked with the public on Zoning Ordinance Amendment requests related to the second request for the Harner Farm Rezoning, Traditional Town Development Substantive Validity Procedural Challenges, and Private Skateparks within the Terraced Streetscape District.
- Continued working with State College Borough Planning staff on exploring Terraced Streetscape District/Urban Village common land use planning and urban design issues and participated in discussions with Penn State University regarding the plans for West Campus.
- Land development plan review, including the larger plans such as the Guenot Subdivision, Accuweather Parking Expansion, Wheland/Cooper Estate Subdivisions, King Wealth Strategies, Science Park Plaza, Thistlewood Lots #7 & 20, Step by Step School for Early Learning, Toll Brothers 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 with four focus meetings. Presented recommendations to the Board of Supervisors for their consideration.
- 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.
- Planning and Zoning staff participated in the Suburban Park Master Plan project, Fire Station RFP and Mobility Study Committee.
- Participated in the Pine Hall Town Center Revised Master Plan Design Joint Work Session with Residential Housing Development, LLC and their design team along with the Board of Supervisors and Planning Commission.
- Staff began to coordinate with Centre Regional Planning Agency initiating the Pine Grove Mills Small Area Plan Survey, Alignment and Town Hall meetings.
- Staff continues to coordinate with 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 2019, staff will continue to accomplish the following:

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

In addition, during 2019, staff intends to work on the following:

- Implement workforce housing MOU that will provide the programmatic structure to ensure that the required affordable housing developed in Turnberry, Pine Hall and the Terraced Streetscape District remains affordable for future homeowners. Coordinate this work with the staff of the Centre County Housing & Land Trust.
- Begin work on updating the Terraced Streetscape District with Environmental Planning & Design. In addition, coordinate with an appointed neighborhood steering committee that includes Planning Commission representation, landowners, along with Penn State University to assist in the update process.
- Continued coordination with the applicants of the Traditional Town Development Master Plans and associated projects. Although both master plans have been approved and are in place for both Pine Hall and Turnberry, next phases of development may be modified from the original master plans due to amendments adopted in 2017.
- Coordinated development of the Pine Grove Mills Small Area Plan components.
- 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)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$75,714	\$79,129	\$78,878	\$81,443

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)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$61,294	\$63,871	\$63,871	\$66,205

This account reflects the base salary of the Zoning Officer.

414.114 Planning and Zoning Administrative Staff Salaries (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$121,351	\$122,810	\$123,860	\$128,266

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

2017 Actual	2018 Budget	2018 Projected	2019 Budget
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414.115 Ordinance Enforcement Officer's Salary (does not include merit)	\$17,832	\$18,936	\$19,847	\$19,500
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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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$314	\$500	\$500	\$500

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

414.210 Office Supplies	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$2,768	\$1,000	\$1,000	\$1,000

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

414.240 General Expense	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$-389	\$400	\$225	\$400

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

414.252 Maintenance Agreements	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$577	\$500	\$500	\$500

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 4550 Color copier use (admin copier)		\$500

414.310 Professional Services	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$11,417	\$12,750	\$9,000	\$12,750

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

414.320 Communications	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,034	\$600	\$600	\$600

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

414.330 Transportation	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$92	\$50	\$100	\$50

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

414.340 Advertising & Printing	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$2,366	\$14,250	\$4,750	\$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/SALDO Codification)	\$10,000		

414.420 Dues, Subscriptions, Memberships	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$4,833	\$11,000	\$3,800	\$15,600

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 2019 National Floodplain Management Conference, Zoning Administrator - Cleveland, OH May 19-24	\$2,500	Subscription to Zoning Practice	\$95
		AICP Exam Community Planner	\$450
Dues PA Planning Association (PPA) 45% of APA dues	\$350	Subscription to Zoning Bulletin	\$325
Membership American Planning Association (APA)	\$500	Subscription to Journal of the American Planning Association	\$48
Dues American Institution of Certified Planners (Director and Community Planner) (AICP)	\$450	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	\$600
Leadership Centre County – PZ Director (2019)	\$2,000 (Supplement with scholarship)	PA Recreation & Park Society (CPSI Course & Exam) Middletown Twp., PA Dec. 3 - 5, 2019 (Zoning Administrator)	\$1,100
PA Association of Municipal	\$150	2019 PA American Planning Association	\$ 1,750

Administrators Membership (2019)		Conference (Reading, PA) (2) Planners,	
Animal control training Ordinance Officer	\$800	PA Association of Municipal Administrators Conference	\$1,100
		Planning Commission training	\$1,000

414.450 Contracted Services	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$500	\$500	\$500

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

414.460 Education	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$6,000

The Planning Director is requesting 50% reimbursement (in accordance with policy) for six credits ending in a masters degree (MS in community planning and design) at Indiana University of PA \$3,000.

The Planning Administrative Assistant is also requesting 50% reimbursement for 6 credits toward a Bachelors degree in Organizational Leadership at St Francis University \$1,500

414.461 Training Seminars	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,661	\$1,800	\$0	\$0

. This represents the cost of animal control training for the Ordinance Officer (\$800). It also includes training for planning commission (\$1,000). Beginning in 2019, these costs are included in 414.420

414.530 COG Planning Agency	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$74,360	\$76,154	\$76,154	\$81,725

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 2019 COG Budget.

Year	Rate	Amount	\$ Change
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
2014	26.34%	\$75,462	\$4,522

414.531 Centre County-MPO	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$29,965	\$28,966	\$28,966	\$29,499

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 2019 COG Budget.

Year	Rate	Amount	\$ Change
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
2014	26.34%	\$29,677	-\$5,811

414.750 Non-Capital Equipment	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$0

The Planning Director is requesting an office chair to be included in the office renovation project (\$600).

415 EMERGENCY SERVICES

415.530 Emergency Management / COG Contribution	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$35,529	\$33,851	\$33,851	\$33,986

This represents the Township's contribution to the Centre Region Emergency Management Program. For further details, please refer to the 2019 COG Budget.

Year	Rate	Amount	\$ Change
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
2014	26.34%	\$30,172	-\$304

415.531 Emergency Management /COG Contingency	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$479	\$311	\$311	\$331

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 2019 COG Budget.

Year	Rate	Amount	\$ Change
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
2014	26.34%	\$0	-\$2,651

421 Health & Welfare

421.318 Health Officer Services	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$6,349	\$8,500	\$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. 2017	16	3
1 st Qtr. 2018	13	3
2 nd Qtr. 2018	17	0
3rd Qtr. 2018	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 11 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. One full-time road worker is requested in the 2019 budget.

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 2018

- 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 certain 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,
- Performed monthly Township wide brush collection,
- Performed monthly and extended seasonal Township wide leaf collection,
- Responded to flooding or roadside hazard incidents after hours,
- Completed numerous work order requests for sign repairs, washouts, park improvements, road repairs, storm drainage repairs, sinkhole repairs,
- Maintained all Township owned automobiles and equipment for all Departments,

Public Works Monthly Work Plan for 2019

(In December 2018 and January 2019 the Public Works Director and Road Superintendent and staff will meet and prepare a 2019 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 2019:

January and February

Winter operations

Equipment Maintenance

Building Maintenance

Tree removal

March

Winter operations

Prepare for Spring operations

Leaf collection, first Monday unless a holiday

Park mowing (undeveloped areas) – 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

Roadside mowing 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

Roadside mowing all month

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

Roadside mowing all month

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

Roadside mowing all month

Park mowing – 1 week

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

September

Assist with certain site work for new garage

Crack sealing – 2 weeks

Street sweeping

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

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

October

Park mowing – undeveloped areas

Street sweeping

Brush collection, first Monday unless a holiday

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

Leaf collection, first Monday unless a holiday

Leaf collection steady starting October 17th

Traffic signal inspections

Capital project topsoil and seed

November

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

Assist Arborist with tree removals and tree trimming

December

Winter operations

Brush and leaf collection as weather permits on scheduled dates

Assist Arborist with tree trimming

Building painting and repairs

Equipment cleaning and bodywork

Ongoing activities:

Respond to work order requests from staff and residents

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

426 RECYCLING - COLLECTION, DISPOSAL SERVICES

	2017 Actual	2018 Budget	2018 Projected	2019 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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.191 Uniform Service	\$5,450	\$6,500	\$6,500	\$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.231 Gasoline	\$8,287	\$12,000	\$11,000	\$11,000

Public Works vehicles will consume approximately 4,000 gallons of gasoline estimated at \$2.75/gallon. Our cost on 09/06/18 was \$2.12/gallon. This account can fluctuate year to year since fuel is purchased by bulk drops of approximately 4,000 gallons for both police and public works use, and a shipment may occur at year end or beginning of the following year. In 2019, the Finance Director will investigate whether inventorying this item is worthwhile to level out the expenditures.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.232 Diesel Fuel	\$31,197	\$30,600	\$40,000	\$36,000

Public Works vehicles will consume approximately 12,000 gallons of diesel at \$3.00/gallon. Our cost on 09/06/18 was \$2.33/gallon. This account can fluctuate year to year since fuel is purchased in bulk and a shipment may occur at year end or beginning of the following year. In 2019, the Finance Director will investigate whether inventorying this item is worthwhile to level out the expenditures.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.234 Oil, Lubricants, and Fluids	\$7,238	\$8,500	\$8,500	\$8,500

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

lubricants. Included in this account are \$100 annual compliance fee and costs associated with recycling of fluids. This account may fluctuate from year to year since some bulk oils are not bought every year.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.238 Clothing/Personal Protective Equipment	\$6,957	\$9,450	\$9,450	\$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 reimbursement of \$175/person/year for boots (e.g., 17 persons x \$175 = \$2,975). Reimbursement is provided (up to \$300 per person and two persons per year) for prescription safety glasses with permanent side shields.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.240 General Expense.	\$19,848	\$15,000	\$17,000	\$17,000

This account is used for consumables by the public works crew. This account covers miscellaneous items that cannot be accounted for in 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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.252 Computer Maintenance	\$1,562	\$2,200	\$2,200	\$2,200

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.260 Small Tools and Equipment				

\$8,190 \$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 also includes the supplies needed to operate the tools such as welding supplies and gases, trimmer line, blades, etc.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.320 Communications	\$646	\$1,200	\$1,800	\$1,920

This account represents the cost of phone reimbursement for the 12 road crew for the months November through March (6 months) at \$20 per month each.

This also includes the cost of the Township's business use share of 2 public works employees' personal cell phones at a rate of \$20 per month.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.327 Radio Maintenance	\$2,051	\$3,000	\$1,000	\$2,500

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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.384 Equipment Rentals	\$10,747	\$15,000	\$7,000	\$5,500

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
430.420 Dues, Subscriptions, Memberships & Seminars	\$2,966	\$2,560	\$3,000	\$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 in Seattle, WA	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$11,793	\$10,000	\$500	\$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. Funding for video inspection of storm pipes has been moved to 30.400.446.313.

430.750 Office Equipment	2017 Actual	2018 Budget	2018 Projected	2019 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

432.222 Chemicals	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$42,613	\$0	\$0	\$0

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

432.240 General Expense	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$4,712	\$1,000	\$1,000	\$1,000

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

432.251 Repairs & Maintenance	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$4,000	\$4,000	\$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. Prior to 2018, these costs were included in the general expense account.

432.450 Contracted Snow Removal	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$3,115	\$14,300	\$14,300	\$14,300

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

433 PUBLIC WORKS-SIGNALS & SIGNS

433.245 Street Signs and Supplies	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$16,467	\$15,000	\$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. For 2019, \$5,000 is added to replace approximately 100 bike path signs

433.361 Traffic Signal Charges	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$13,743	\$14,000	\$13,800	\$14,000

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

433.372 Traffic Signal Repair (Parts & Labor)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$10,659	\$8,000	\$5,000	\$8,000

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). Signals are maintained in accordance with permits from PADOT. The Township Engineer does initial troubleshooting and minor repairs. Inspections are performed by Engineering section staff. This line item also includes funding to repair and locate loop detectors. Items costing less than \$2,500 each

will be accounted for in the General Fund rather than the Capital Reserve Fund. This account includes traffic signal Uninterruptable Power Supply batteries.

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

437.114 Mechanics Salary (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$57,739	\$106,165	\$106,450	\$109,110

This line item represents base salary for two mechanics.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
437.180 Mechanic Overtime	\$297	\$1,000	\$1,000	\$1,000

This line item represents overtime for the Mechanic as needed.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
437.238 Clothing/Personal Protective Equipment	\$0	\$0	\$0	\$1,000

This account provides resources for personal protection for the mechanics.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
437.240 Small Tools	\$4,106	\$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
437.251 Repair and Maintenance Supplies - Vehicle & Equipment Parts	\$0	\$60,000	\$70,000	\$75,000

This account is used to purchase parts for all vehicles and equipment except Police Department vehicles, which are accounted for separately. This account also includes miscellaneous items that are used on vehicles, such as hardware, lines, filters, wire ties that were previously included in general expense. Trucks in the Ferguson Township fleet are normally serviced for 12 to 15 years before being replaced.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
437.370 Outside Repairs	\$25,857	\$11,000	\$13,000	\$11,300

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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
437.420 Dues, Subscriptions, Memberships & Seminars	\$100	\$2,978	\$2,500	\$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)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$71,862	\$73,944	\$74,864	\$77,261

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

438.114 Road Crew Salaries (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$470,203	\$526,123	\$505,488	\$570,140

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

438.115 Part-time Help Wages	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$26,323	\$48,030	\$43,131	\$49,500

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

GROUP	CALCULATION	AMOUNT
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Road Crew Summer Help	2 people X 31 wks. x 40 hrs./wk. x \$13.15/hr.	\$32,612
Road Crew Winter Help	2 people x 24 wks. x 10 hrs./wk. x \$13.15/hr.	\$6,312
Mechanic helper for summer	16 wks. x 40hrs/wk. x \$10.80/hr.	\$6,912
Mechanic helper during school	34 wks. X 10 hrs./wk. x \$10.80/hr.	\$3,672

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
438.180 Overtime	\$23,573	\$44,157	\$30,000	\$40,000

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, heavy leaf collection, and occasionally during winter snow fighting operations. Other overtime is used for emergency call out such as flooding, sign replacement or hazardous conditions.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
438.245 Supplies & Materials (non-liquid fuels)	\$5,827	\$12,000	\$8,000	\$10,000

This line item is used to purchase supplies and materials for the roadway areas that do not qualify for liquid fuels reimbursement. This account is for general road supplies, park supplies, roadside materials and supplies, seed, 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)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$132,247	\$131,032	\$130,752	\$131,032

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 2017/2019 Budget (FT \$101,984 Operating + \$33,616 Capital) ending on June 30, 2017. For 2018, the Township budget reflects a revised formula for calculating local allocation. Rather than using the Miller formula, the new formula is simpler and relies on population, route miles, and system stops. This does not affect the capital shares. Capital shares have decreased sharply due to a reduction in the CATA capital budget from \$175,000 to \$100,000. For more information, please refer to CATA's budget and related funding formula documentation.

CATA Budget	Operating	Capital	Total
3rd Qtr. 2018 (January)	\$25,496	\$8,404	\$33,900
4th Qtr. 2018 (April)	\$25,496	\$8,404	\$33,900
1st Qtr. 2019 (July)	\$27,143	\$4,473	\$31,616
2nd Qtr. 2019 (October)	\$27,143	\$4,473	\$31,616
Total	\$105,278	\$25,754	\$131,032

452 PARKS & RECREATION

452.530 CRCOG – Parks & Recreation Contribution	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$434,608	\$382,191	\$382,191	\$404,448

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 2019 COG Budget for more information.

Year	Rate	Amount	\$ Change
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
2014	27.57%	\$365,931	-\$37,189

452.532 CRCOG – Pools Capital Contribution	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$125,913	\$134,972	\$134,972	\$136,275

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 2019 COG Budget for more information.

Year	Rate	Amount	\$ Change
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
2014	27.57%	\$98,791	\$2,534

452.533 CRCOG – Nature Center Contribution	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$24,493	\$22,022	\$22,022	\$24,861

This line item represents Ferguson Township’s share of the Millbrook Marsh Nature Center. Please refer to the 2019 COG Budget for more information.

Year	Rate	Amount	\$ Change
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
2014	27.57%	\$14,350	\$336

452.534 CRCOG – Parks & Rec Capital Contribution	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$37,118	\$43,107	\$43,107	\$45,058

This line item represents Ferguson Township’s share of the Centre Region Parks & Recreation Capital. Please refer to the 2019 COG Budget for more information.

Year	Rate	Amount	\$ Change
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
2014	27.57%	\$51,004	\$5,250

452.536 CROG – Nature Center Capital Contribution	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$6,969	\$6,969	\$13,830

This line item represents Ferguson Township’s share of the Centre Region Nature Center Capital. Please refer to the 2019 COG Budget for more information.

Year	Rate	Amount	\$ Change
2019	26.46%	\$13,830	\$6,861
2018	27.88%	\$6,969	\$6,969
2017		\$0	\$0

453 SPECTATOR RECREATON

453.540 Community Contributions	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$5,562	\$11,100	\$6,680	\$8,650

The Board has adopted a policy to provide guidance on community contributions. Requests for funding are anticipated in 2019 from Discovery Space, 4th Fest, People’s Choice, First Night State College, and several others. New requests this year include sponsorship of the Community Diversity Conference and Leadership Centre County’s inaugural open house. 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 are also included in this account. This account provides funding for the following:

Name	2018 Contribution	2019 Contribution
Discovery Space	\$3,000	\$3,000
Leadership Centre County	\$0	\$350
Undesignated	\$0	\$4,300
Undesignated Appropriation for Potential Applications	\$1,000	\$1,000

454 TOWNSHIP PARKS OPERATING EXPENSES

	2017	2018	2018	2019
	Actual	Budget	Projected	Budget
454.220 Township Park Operating Expenses	\$386	\$0	\$0	\$0

This account represents the townships costs for miscellaneous park maintenance.

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 aesthetically pleasing landscaping, tree evaluations, and removals, proper tree selection, increasing canopy coverage, proper tree maintenance, and public education. The Public Works Director and Arborist provide staff support to the Ferguson Township Tree Commission whose role it is to guide staff and the elected officials.

Public Works Street Tree Section Accomplishments for 2018

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

Held the third annual Township celebration of Arbor Day

Administered the Street Tree Planting contract and planted 142 trees in 2018

Administer the street tree pruning contract and pruned over 730 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 8 street tree permits in the past 12 months

Provided staff support for Tree Commission meetings

Required the removal of 19 hazard trees

Managed a program to abate an outbreak of oak wilt on Tadpole Road

Reviewed landscape plans for three subdivision and land development plans

Hosted the first ever “meet the arborist” open house to expand outreach and education efforts to landscape contractors regarding tree care issues, permitting, ordinances, and best care practices

Contract 2018-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 Arborist and reviewed by the Tree Commission with input from residents. This work was completed in 2018.

Contract 2018-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.

Contract 2018-C16 Tree Treatment- In accordance with three agreements with HOAs, certain ash street trees were treated in 2018. The cost was shared with the HOA. The arborist will obtain quotes for the work.

Public Works Street Tree Goals for 2019:

In keeping with the [Township Strategic Plan Goal 4.b\) Environmental Stewardship - Make certain that land development regulations and development plans are consistent with environmental values](#) - the Tree Commission will review proposed revisions to the subdivision and land development ordinance and zoning ordinance.

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 prepare a draft tree preservation ordinance.

Arborist and Ferguson Township Tree Commission (FTTC): The FTTC will continue to meet regularly in 2019 (typically the third Monday evening of the month). In 2018 the FTTC has been requested to review the subdivision and land development and zoning ordinances and to prepare a draft tree preservation ordinance for consideration by the Board of Supervisors.

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

Manage oak wilt and 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 oversee the annual tree planting contract

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

	2017	2018	2018	2019
	Actual	Budget	Projected	Budget
455.114 Arborist Salary (does not include merit)	\$55,769	\$58,256	\$58,005	\$59,892

Under the direction of the Public Works Director, the Arborist will manage the urban forest consisting of over 4,500 street trees including tree assessments, issuing tree permits, staffing the Tree Commission meetings, attending public hearings on tree removals, preparing tree planting plans, meeting with residents and Homeowner Associations, trimming trees, supervising a crew of part-time landscapers, preparing contract documents for tree pruning bids and tree planting bids.

455.115 Part-Time Wages (does not include merit)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$38,041	\$39,780	\$34,000	\$49,900

This account is for seasonal workers to assist the Arborist with mowing, landscaping, and tree trimming for 26 weeks between April 15 and October 31 (3 worker's x 26 weeks x 40 hrs./wk. x \$13.10/hr.). Also included is funding for an intern to perform data collection with a hand-held device to gather information on street trees not currently in the database and update the database. This work request is for 15 weeks during the summer to supplement the data updating performed by the Arborist throughout the year. If successful, it may not be necessary to contract out the tree inventory update every five years as has been done in the past. (1 intern x 15 weeks x 40 hrs./wk. x \$15.00/hr.) *Note: In 2018 the Township was not successful in hiring an arborist intern.*

455.220 Operating Supplies	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$159	\$1,000	\$500	\$500

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

455.238 Personal Protective Equipment	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$500

This account represents the costs for protective clothing and safety equipment for the arborist and staff.

455.240 General Expense	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$273	\$1,000	\$1,000	\$1,000

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.

455.245 Supplies and Materials	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$1,000	\$500	\$1,000

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
455.260 Small Tools	\$1,531	\$2,500	\$1,500	\$2,500

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
455.370 Repairs & Maintenance	\$0	\$500	\$500	\$1,000

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
455.372 Street Trees-New	\$1,579	\$24,500	\$24,500	\$0

This account is being merged with 455.375 beginning in 2019

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
455.375 Street Trees-New & Replacements	\$51,240	\$28,700	\$28,700	\$35,760

In 2019 funding is requested for approximately 50 new 1 ½"dbh trees x \$360/each. These new trees are for planting opportunities to increase and diversify the urban forest and at locations requested by residents and recommended by the Tree Commission

This account also reflects the cost of replacing dead, diseased or damaged neighborhood street trees within the Township right of way estimated to be 36 trees at various locations x \$360/each and 11 trees x \$500/each in Thistlewood.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
455.420 Dues & Subscriptions, Training	\$3,867	\$4,000	\$4,000	\$4,400

New in 2018, the Arborists requests reimbursement for testing and certification as a Board-Certified Master Arborist. Currently, the Arborist is a Municipal Tree Specialist. In 2018 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.

ISA Membership	\$150
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Penndel Chapter Membership	\$50
Chesapeake Bay Landscape Professional certification	\$0
BCMA exam (reimbursable upon passing)	\$500
ISA International Conference August 2019, Toronto, CN	\$2,200
Penndel Chapter Conference January 2019, Manheim, PA	\$1,000
ISA CEUs, Pesticide CEUs, Other training	\$500

455.450 Contracted Services	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$30,958	\$100,250	\$74,000	\$66,250

Contracted services include stump removal, tree disease abatement such as oak wilt and the emerald ash borer, and tree pruning. In 2019, the following work is planned:

DESCRIPTION	AMOUNT
Stump removals performed in-house	\$0
Ash tree injections	\$0
Oak wilt mitigation estimate	\$25,000
Pruning 750 trees (\$55 per tree)	\$41,250

456 LIBRARY SERVICES

456.530 CRCOG - Schlow Centre Region Library Services	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$405,742	\$425,817	\$425,817	\$442,080

The COG Budget provides funding for the operating costs for Library Services. For further details, please refer to the 2019 COG Budget.

Year	Amount	\$ Change
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
2014	\$365,325	\$26,229

456.531 CRCOG - Schlow Centre Region Library Capital	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$22,824	\$23,032	\$23,032	\$22,992

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 2019 COG Budget.

Year	Amount	\$ Change
2019	\$22,992	-\$40
2018	\$23,032	\$208
2017	\$22,824	-\$416
2016	\$23,240	\$23,240
2015	\$0	\$0
2014	\$0	\$0

458 SENIOR CITIZENS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
458.530 CRCOG Active Adult Center	\$42,673	\$37,546	\$37,546	\$42,581

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 2019 COG Budget.

Year	Amount	\$ Change
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
2014	\$16,383	\$3,552

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
458.540 Ferguson Seniors	\$500	\$0	\$0	\$0

The Ferguson Township Senior Citizens Group that occasionally meets at various locations. Each year the group requests a small donation of \$500 to offset some costs. The Board has approved these requests in prior years. Beginning in 2018, the board moved the budget for this item to 453.540.

461 NATURAL RESOURCE CONSERVATION

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
461.540 Spring Creek Watershed Commission Contribution	\$575	\$1,769	\$1,769	\$1,769

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
461.541 Spring Creek Watershed Monitoring	\$4,840	\$5,000	\$4,840	\$5,000

This line item represents an annual contribution towards the Spring Creek Watershed monitoring project. The Township has participated in this program annually since 2000, and the Clearwater Conservancy is seeking a similar contribution in 2019.

462 COMMUNITY DEVELOPMENT AND HOUSING

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
462.540 Land & Housing	\$5,000	\$5,000	\$5,000	\$5,000

This account reflects, the investments to support affordable housing and diversity. For 2019, the Board authorized investment in the Centre County Housing Development and Land Trust to support affordable housing and diversity. 2019 is the last year of the three year agreement.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
462.541 Sustainable Communities	\$0	\$3,000	\$3,000	\$3,000

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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
462.542 Slab Cabin Run Initiative	\$150,000	\$0	\$0	\$0

On December 5, 2016, the board authorized support for the Slab Cabin Run initiative through Clearwater Conservancy. This account has been settled and will no longer appear in the Operating Budget except for reference.

463 ECONOMIC DEVELOPMENT

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
463.540 Economic Development	\$27,500	\$35,000	\$27,000	\$35,000

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 business 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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
472.390 Interest on Escrow Accounts	\$181	\$200	\$500	\$500

This is for 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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$280,410	\$315,092	\$293,650	\$302,100

Employer contributions toward Social Security and Medicare remain at 7.65% of gross payroll in accordance with Federal law. Social Security taxes are limited to \$118,500 in gross earnings for 2017. Currently, no employees meet this gross wage limit.

481.194 Employer Unemployment Compensation	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$10,658	\$12,261	\$10,000	\$10,185

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

<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
2017	\$9,750	1.83%
2018	\$10,000	1.43%
2019	\$10,000	1.43% est

483 EMPLOYER PAID BENEFITS

483.197 Pension Expense	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$399,018	\$419,529	\$419,529	\$504,165

This account includes the pension liabilities as defined by the Police and Non-Uniform MMO. Since employee contributions are already deducted to determine the MMO, they are not deducted separately. This includes transfers to the police and non-uniform pension plans

Description	2018	2019
Police MMO	227,121	282,084
Non-Uniform MMO	192,408	222,081
Gross Pension Expense Subtotal	419,529	504,165
Less State Funding	(360,698)	(360,698)
Net Township Pension Cost	58,831	143,467
Less Township Funding (26 pays)	(200,000)	(200,000)
Refund due to General Fund	-\$141,169	-\$56,533
Total State Funding	360,698	360,698
Less Police MMO	(227,121)	(282,084)
Non Uniform State Funding	133,577	78,614

486 INSURANCE & RISK MANAGEMENT

486.300 Safety Improvement Expenses	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$2,000	\$500	\$3,200

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

486.350 Insurance Claims Expenses	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$47,152	\$0	\$10,000	\$0

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

486.351 Property & General Liability Insurance	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$41,641	\$42,000	\$47,360	\$47,360

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.

This account also includes \$9,500 for consulting services with the Hartman Group.

486.352 Police Liability Insurance	2017 Actual	2018 Budget	2018 Projected	2019 Budget

\$19,779 \$23,000 \$16,200 \$16,200

Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$1,000,000 each claim with a \$1,000 deductible and a \$1,000,000 aggregate limit. The township receives an 11% discount for the police accreditation.

486.353 Public Officials Errors & Omissions Policy	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$14,574	\$15,000	\$13,350	\$13,350

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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$139,885	\$205,293	\$139,200	\$186,900

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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$27,067	\$28,000	\$21,300	\$21,300

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.

486.356 Crime Insurance	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,070	\$1,050	\$760	\$760

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

487 EMPLOYEE BENEFITS

487.187 Health Insurance Waivers	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$60,760	\$43,661	\$53,500	\$52,200

This account reflects the 20% cost of payments made to employees in lieu of health insurance coverage. This amount is based on 15 employees opting out of insurance coverage

487.195 Vision Insurance	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$8,075	\$8,858	\$8,500	\$8,000

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

487.196 Health Insurance (gross)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$783,071	\$1,043,492	\$893,788	\$872,380

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 2019, health insurance is projected to increase by 0.2%.**

The Township received a \$165,900 refund in 2018 for 2017 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
Employer Health Funding	982,185	1,043,492	872,380
Less Refund from Prior Year	(119,579)	(165,900)	(100,000)
Net Health Cost	862,606	877,592	772,380

The budgeted breakdown is shown below.

CLASS	QTY	AMOUNT
Single	16	\$151,500
2 Party	11	\$175,130

Family	21	\$545,750
Opt-out	15	
Totals	63	\$872,380

487.197 Retirement Health Savings Account	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$10,000	\$5,500	\$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. This assumes ten employees qualify for this program.

487.198 Dental Insurance	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$39,342	\$44,043	\$39,500	\$39,500

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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$7,874	\$7,954	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$7,886	\$8,316	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$2,331	\$3,500	\$3,250	\$3,500

This account reflects the budget for promoting employee wellness. Examples would include activity monitors, gift cards for improved health and fitness, health screenings, flu shots, costs for the wellness committee, exercise videos and related expenditures. This effort has evidence to support lower health claims resulting in healthier staff and lower insurance premiums. In 2019, for example, the Township’s healthcare increase was held to 0.2% over 2018 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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$22,976	\$0	\$20,100

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 2019, merit pay is budgeted up to 1.0% of the 2018 base salary.

489.113 Salaries & Wages Market Adjustment	2017 Actual	2018 Budget	2018 Projected	2019 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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$13,525	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$600	\$600	\$950	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$3,039	\$25,000	\$650	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$560,000	\$500,000	\$500,000	\$500,000

These are funds transferred from the General Fund and deposited in the General Obligation Fund. For 2019, the township is committing funds for projects scheduled for 2019.

492.019 Transfer to Agricultural Preservation Fund	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$25,000	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$750,000	\$500,000	\$595,000	\$750,000

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

492.032 Transfer to Transportation Improvement Fund	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,638,171	\$1,370,000	\$1,404,000	\$1,404,000

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and a resolution increasing the real estate tax. The Board further directed that a specific fund is established to account for the taxes collected from these increased tax rates. Resolution 2001-25 established the Transportation Improvement Fund. Beginning in 2015, the tax revenue transfer from the General Fund was reduced. The two allocations are listed below:

Tax	Current Rate

Real Estate	21.88%
Real Estate Transfer	60%
Earned Income Tax	3.214%

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

2018 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,408,760	21.88%	\$308,237
Real Estate Transfer Tax	\$1,500,000	60.00%	\$900,000
Earned Income Tax	\$6,090,890	3.214%	\$195,761
Total			\$1,403,998
2019 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,422,850	21.88%	\$311,320
Real Estate Transfer Tax	\$1,450,000	60.00%	\$870,000
Earned Income Tax	\$6,929,600	3.214%	\$222,717
Total			\$1,404,037

492.035 Transfer to Liquid Fuels Fund	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$30,000	\$30,000	\$30,000

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue	\$21	\$15	\$20	\$40

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 2% annual interest.

383 SPECIAL ASSESSMENTS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
383.110 Street Lighting Assessment	\$17,528	\$25,000	\$18,750	\$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 85,230 feet (\$18,750/\$.22).

The current rate is .22 cents per lineal front foot that were increased in 2017 to maintain a sufficient fund balance. For 2019, an increase of \$.05 to \$.27/lf in assessment is required to maintain sufficient funding.

392 INTERFUND OPERATING TRANSFERS

	2017 Actual	2018 Budget	2018 Projected	2019 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

434.361 Street Lights	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$18,044	\$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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434.372 Street Light Maintenance	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$375	\$1,500	\$2,500	\$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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue	\$60	\$30	\$90	\$135

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 2% annual interest.

378 WATER SYSTEMS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
383.020 Hydrant Assessments	\$32,957	\$50,000	\$48,000	\$48,000

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

The total assessed front footage is calculated to be 568,900 linear feet. (\$34,134/\$.06)

In 2018, the assessment was increased by .03 cents to .09 cents per foot to offset the service cost increase and to rebuild fund balance. No change is needed for 2019.

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

EXPENDITURES

448 WATER SYSTEM

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
448.363 Hydrant Services	\$35,823	\$35,500	\$39,164	\$41,375

Hydrants are installed as part of the subdivision improvements. The Alpha Fire Department selects the location of the hydrants. Each hydrant installed has a quarterly or annual cost to operate. Hydrants are assessed to each property owner within 780 feet of the hydrant and billed for the service on their Township property tax bill. Beginning in 2014, the Township no longer pays for the Rock Springs Water Authority hydrants. The State College Water Authority increased rates in 2017 from \$25.00 per hydrant per quarter to \$27.50 per quarter and again in 2018 from \$27.50 per hydrant per quarter to \$31.25 per hydrant per quarter. The Township pays for the following hydrants:

State College Borough Water Authority 323 hydrants @ \$31.25/hydrant/qtr.	\$40,375
Contingency for rate increases	\$1,000

FUND 35
LIQUID FUELS FUND

35 LIQUID FUELS FUND

REVENUE

341 INTEREST REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue	\$5,286	\$4,200	\$8,000	\$16,000

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 2% annual interest.

355 STATE SHARED REVENUES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
355.020 State Liquid Fuel Grant	\$635,582	635,582	\$664,174	\$664,174

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 83.91 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
2019 estimated	\$619,054	\$45,120	\$664,174
2018 actual	\$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
2014	\$431,963	\$45,120	\$477,083

2013	\$401,427	\$45,120	\$446,547
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392.001 Transfer In-General Fund	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$30,000	\$30,000	\$30,000	\$30,000

This account represents transfers from the general fund.

EXPENDITURES

432 CHEMICALS

432.222 Chemicals & Supplies	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$65,580	\$120,000	\$110,000	\$118,000

The Township purchases salt from the Commonwealth of Pennsylvania’s Cooperative Purchasing Program. The budget includes a total of 1,500 tons of salt at \$75.55 (2017/2018 price) per ton, down a \$1.54/per ton from last year. In 2018, the Township expects to continue receiving salt brine from PADOT under the Agility Program. The application of liquid sodium chloride (brine) improves the performance of the salt. The Road Superintendent will continue to monitor the application rate of the salt. The total amount of salt used the year to year will vary depending on the severity of winter weather. The State contract requires a minimum purchase of 60% of the anticipated need up to 120% maximum. The amount of salt purchased depends on the current salt inventory of the Township. The Department uses salt in the winter to de-ice 94 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. Beginning in 2018, all salt is paid out of this account. \$5,000 is allocated for calcium chloride. In 2019, the Finance Director will investigate whether inventorying this item is worthwhile to level out the expenditures.

433 SIGNALS & SIGNS & MARKINGS

433.610 Highway Pavement Markings	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$55,751	\$76,300	\$76,600	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
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\$94,989 \$65,000 \$40,000 \$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$249,258	\$321,000	\$222,000	\$247,000

This account is for contracted microsurfacing on Township streets. Microsurfacing is a process that is used on streets 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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$88,000	\$3,000	\$50,000	\$128,000

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. Additionally, \$30,000 is budgeted for the Centre County Liquid Fuels grant awarded to offset the match for the Corl Street Signal Upgrade.

492 INTERFUND TRANSFERS

492.001 Transfers to General Fund	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$11,509	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$152	\$5,000	\$2,000	\$5,000

This account is used, as a pass-through from the general fund for payment of the long-term debt, there is generally a minimal balance kept in the account. Therefore, interest earned is generally minimal. For 2019, there is no initial debt payment, and the township will continue to transfer \$500,000 for future debt needs. As a result, the interest earned will be higher than common.

392 INTERFUND OPERATING TRANSFERS

392.001 Transfers from General Fund	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$560,000	\$500,000	\$500,000	\$500,000

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. For 2018, there is no bond payment. However, the township is dedicating funds for building projects scheduled for 2019

393 PROCEEDS FROM LONG-TERM DEBT

393.110 Proceeds from Long-Term Debt	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$3,500,000	\$0	\$5,000,000

This account reflects the receipts of long-term debt when the Township refinances or issues new debt. For 2019, this includes a loan for capital projects, such as the new public works facility \$4,500,000 and office renovation \$500,000. This will be a drawdown type loan as needed.

EXPENDITURES

401 ADMINISTRATION

401.240 General Expense	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$500

This account represents miscellaneous expenses related to debt service.

404 LEGAL

404.310 Legal Services	2017 Actual	2018 Budget	2018 Projected	2019 Budget
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\$0 \$0 \$0 \$30,000

This account represents the legal costs related to obtaining bond financing.

471 DEBT SERVICE PRINCIPAL

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
471.732 General Obligation Note Principal – Series 2019	\$556,000	\$0	\$0	\$0

This account reflects the principal payments on a 2019 bond or note.

472 DEBT SERVICE INTEREST

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
472.732 General Obligation Note Interest – Series 2019	\$3,074	\$0	\$0	\$0

This account reflects the interest payments on a 2019 bond or note.

475 FISCAL AGENT FEES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
475-000 Fiscal Agent fees	\$0	\$30,000	\$0	\$20,000

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

492 INTERFUND OPERATING TRANSFERS-OUT

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
492.030 Transfer to Capital Reserve Fund	\$0	\$1,000,000	\$300,000	\$5,950,500

For 2019, the township is obtaining financing for capital reserve projects. This account reflects the transfer of funding (debt and non-debt) to the capital reserve fund

FUND 19
AGRICULTURAL PRESERVATION FUND

19 AGRICULTURAL PRESERVATION FUND

REVENUES

341 INTEREST REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue	\$689	\$600	\$750	\$1,000

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 2% annual interest.

392 INTERFUND OPERATING TRANSFERS-IN

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
392.001 Interfund Transfers- General Fund	\$25,000	\$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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
461.070 Agricultural Easement Purchase	\$21,813	\$9,200	\$9,100	\$60,000

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. In 2019, it is possible that two farms in Ferguson Township may be conserved, including approximately 250 acres of the Connelly Farm and 133 acres of the Wheland Farm. Allowing room for error until the surveys are completed, the Township has budgeted \$60,000 in 2019 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
REVENUES**

341 INTEREST REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue	\$15,203	\$15,000	\$22,500	\$30,000

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 2% annual interest.

342 RENTS & ROYALTIES

	2017 Actual	2018 Budget	2018 Projected	2019 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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
354.010 DCNR Grant Revenue	\$26,100	\$26,100	\$26,100	\$100,000

A \$100,000 grant application is/has been submitted for the Cecil Irvin park for 2019.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
354.150 DEP/DCNR Recycling Equipment Grant Revenue	\$98,186	\$83,000	\$83,000	\$233,132

Grant funding is requested in 2019 for Vermeer brush chipper \$65,387, grappler \$167,745.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
354.160 Miscellaneous Grant Revenue	\$1,012	\$0	\$0	\$0

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

357 LOCAL GRANT REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
357.020 County Grant Revenue	\$0	\$0	\$0	\$0

This account reflects grant funding provided by the county. It could be direct from the county or a pass-through from the state.

358 LOCAL GOVERNMENT SHARED PAYMENTS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
358.000 Recycling Equipment Shared Payments	\$0	\$0	\$0	\$0

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

387 DEVELOPER CONTRIBUTIONS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
387.000 Developer Contributions	\$0	\$0	\$0	\$0

This account reflects reimbursement or contributions from private sources. Currently, there are no expected project contributions.

389 MISCELLANEOUS REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
389.000 Miscellaneous Revenue	\$0	\$0	\$0	\$0

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

391 SALE OF FIXED ASSETS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
391.100 Sale of Fixed Assets	\$76,712	\$2,000	\$5,000	\$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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
392.001 Transfer from General Fund	\$750,000	\$500,000	\$595,000	\$750,000

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.

393 PROCEEDS FROM LONG-TERM DEBT

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
393.100 Proceeds from Long-Term Debt	\$0	\$1,000,000	\$0	\$5,950,500

For 2019, this amount represents the proceeds for funding for the Public Works maintenance building project and the Administration renovation.

395 REFUND OF PRIOR YEARS EXPENDITURES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
395.000 Refund of Prior Year's Expenditures	\$0	\$0	\$0	\$0

This account represents refunds and reimbursements related to prior years' expenditures. It is used to prevent skewing of revenue account transactions.

EXPENDITURES

The Capital Reserve Fund Expenditures are taken from the Capital Improvement plan for the current year and summarized below. Any changes to the items and amounts are identified in the narrative. For more details, please see the Capital Improvement Plan section.

CAPITAL EQUIPMENT PURCHASES-SUMMARY

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
401.750 Capital Equipment-Administration	\$63,449	\$25,000	\$0	\$25,000

For 2019, Administration is requesting \$25,000 for a fire station feasibility study.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
402.750 Capital Equipment-Finance	\$0	\$10,560	\$0	\$0

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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
407.750 Capital Equipment-Information Technology	\$44,749	\$9,000	\$9,000	\$81,500

This account summarizes the capital requests by the IT department. For 2019, the IT department is requesting the following items. Some of the items were previously budgeted in specific departments:

DESCRIPTION	AMOUNT
Network Switch	\$5,000
Replacement Server	\$15,000
Website Redesign	\$20,000
Forms Module for Laserfiche (public)	\$8,000
Springbrook Upgrade to the current version	\$7,500
Permitting software replacement	\$25,000
Server room UPS	\$1,000

409.750 Capital Equipment- Buildings-New	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$102,690	\$1,190,250	\$175,000	\$5,638,300

The following items are included in the building's budget for 2019. This includes the cost of the new Public Works maintenance facility:

NEW BUILDINGS CAPITAL ITEMS	2018 CARRYOVER	2019 AMOUNT
Whitehall Road Fence Installation (between Admin & PW Building #1)		\$6,000
Camera System Additions		\$2,250
Renovate Administration Space		\$500,000
Generator Upgrade		\$60,000
Songbird Sanctuary		\$285,000

PUBLIC WORKS MAINTENANCE BUILDING BREAKDOWN	2018 CARRYOVER	2019 AMOUNT
Architectural Services		\$265,350
Construction		\$4,500,000

Maintenance Equipment (lifts, tools, etc.)		Included in construction
Furniture & Appliances		Postponed 2020
Computer & Phone Equipment		Postponed to 2020
Door FOB Hardware		\$2,500

409.760 Capital Equipment-Buildings-Replacement	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$352	\$0	\$0	\$14,700

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 2019, the following items are budgeted for replacement:

BUILDINGS REPLACEMENT EQUIPMENT	2018 CARRYOVER	2019 AMOUNT
Replace two steel personnel doors		\$2,100
Replace water heater		\$8,400
Replace water softener		\$4,200

409.770 Capital Equipment-Wellness	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$2,199	\$2,500	\$5,000	\$2,500

This account represents capital requests from the Wellness fund. The Wellness fund includes fitness equipment upgrades, other capital items to improve employee health and wellness. Annually, \$2,500 is transferred from the capital reserve account to the wellness sinking fund.

410.750 Capital Equipment-Police-New	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$143,979	\$162,600	\$86,180	\$226,200

This account summarizes the capital expenditures requested by the Police department. For 2019, this includes the following items:

POLICE NEW EQUIPMENT	2018 CARRYOVER	2019 AMOUNT
Ford police sedans (2)		\$61,000
Ford F-150		\$36,700
Electronics, accessories & markings (3)		\$40,500
Final payment on records management system		\$72,000
Gun Safe		\$2,500
TASERS (5)		\$11,500
Precision rifle		\$2,000
Axon system and data storage	Included in 01.410.252	

410.760 Capital Equipment-Police Technology	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$352	\$158,000	\$64,360	\$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.

Nothing is budgeted for 2019.

414.750 Capital Equipment-Planning	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$42,017	\$37,335	\$14,000	\$33,200

This account summarizes the capital requests by the Planning Department. For 2019, this includes the following items:

PLANNING CAPITAL ITEMS	2018 CARRYOVER	2019 AMOUNT
Rewrite Terraced Streetscape District Ordinances		\$25,000
Permitting Software	Included in 30.407.750	
Zoning & SALDO rewrite carryover from 2018	\$8,200	

430.750 Capital Equipment-Public Works-New	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$41,860	\$131,550	\$75,000	\$324,086

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

PUBLIC WORKS NEW EQUIPMENT	2018 CARRYOVER	2019 AMOUNT
Replace 2012 Kubota zero turn mower		\$9,350
Traffic Signal LED replacements		\$4,200
Overhead Luminaire LEDs		\$3,780
Grappler vehicle (80% grant)		\$209,681
Bucket for grappler vehicle		\$4,500
Replace signal control cabinet Science Park/West College		\$10,500
Replace 2003 variable message sign		\$22,050
Replace Ingersoll jumping jack compactor		\$3,000
Salt Spreader for ToolCat UTV		\$4,800
Spill response kits for FTPW vehicles		\$2,625
Welding table and exhaust system		\$9,400
Replace Wheel Balancer		\$5,200
EV vehicle for engineering	\$35,000	

430.760 Capital Equipment-Public Works-Replacement	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$274,170	\$427,735	\$254,000	\$436,652

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	2018 CARRYOVER	2019 AMOUNT
Replace 2004 Vermeer brush chipper (90% grant)		\$72,652
Replace 2009 Tymco Street Sweeper		\$292,000
Replace 2003 F350 sign truck with F550 dual wheel		\$72,000

434.372 Streetlight Improvements	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$32,000

This account represents the capital projects requests for street light improvements. In 2019, 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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$61,896	\$0	\$0	\$0

This account represents the capital projects 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 2019.

446.313 Stormwater Engineering	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$375,000

This account reflects the cost of engineering for capital stormwater mitigation projects
For 2019, the following costs are included

STORMWATER ENGINEERING	2018 CARRYOVER	2019 AMOUNT
Stormwater fee feasibility study phase 2		\$125,000
Park Hills drainage improvements phases 1-3		\$250,000

446.610 Stormwater Construction	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$313,000	\$65,000	\$123,000

This account represents the capital construction budget requests for stormwater drainage projects.

STORMWATER CONSTRUCTION	2018 CARRYOVER	2019 AMOUNT
Storm-pipe video condition assessment		\$18,000
Chesapeake Bay Pollutant Reduction		\$105,000

454 TOWNSHIP PARKS

454.313 Township Park Engineering	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$10,000

This account represents the costs for engineering work for township parks.

454.750 Capital Equipment-Parks	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$353,024	\$332,700	\$285,000	\$326,500

This account summarizes the capital requests for park improvements. This account is being reclassified to 454.750 from 452.750 in 2019. Some of the expenditures are proposed to be carried forward from 2018. For 2019, the budget includes the following items:

Description	Cost	Grant	Net Cost
Suburban Park Master Plan	\$25,000		\$25,000
Louis Silvi Field Upgrades	\$21,000	\$10,500	\$10,500
Cecil Irvin Park Phase II	\$320,000	\$160,000	\$160,000
Drinking fountain replacements	\$10,000		\$10,000
Playground safety updates	\$37,500		\$37,500
Recreation, Parks, and Open Space Plan Update	\$25,000		\$25,000
Haymarket Park Pollinator Garden	\$5,000		\$5,000

Songbird Sanctuary Site Work	\$3,000		\$3,000
Silvi Baseball Complex Tree Plantings	\$1,000		\$1,000
Pave washouts in parks	\$12,000		\$12,000
Bike Path Feasibility Study	\$25,000		\$25,000
Bike Repair Stations (2)			\$2,500
Replace Tudek Barn Roof carryover from 2018	\$10,000		\$10,000

486 SELF INSURANCE

486.356 Capital Equipment-IT Self Insurance	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,681	\$6,000	\$2,750	\$6,000

This account represents the replacement capital expenditures for Information Technology due to unexpected failures.

CAPITAL IMPROVEMENT PLAN



2019 - 2023 Capital Improvement Plan



Township of
FERGUSON
Pennsylvania

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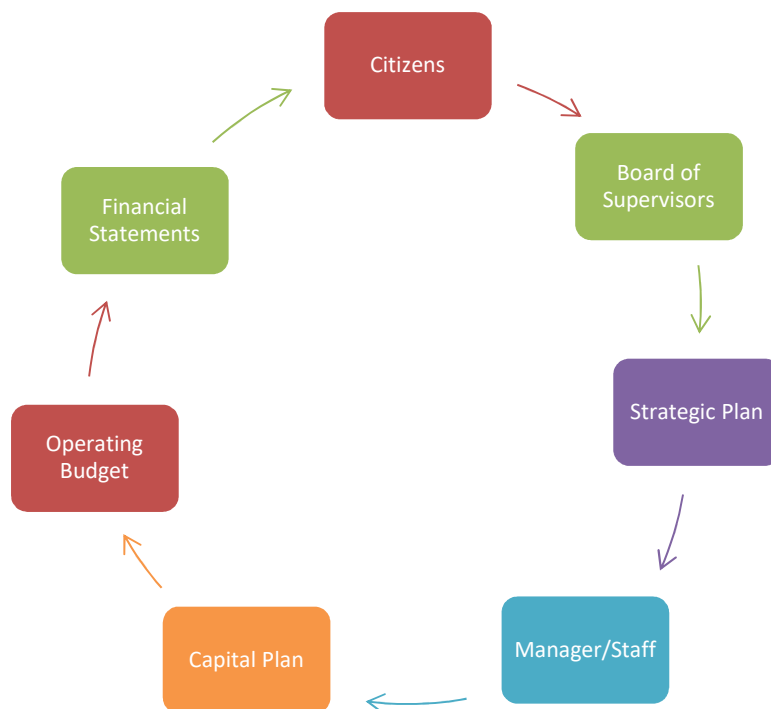
Chapter 1: Introduction

Who should read this document?

The Township's Capital Improvement Plan (CIP) is a financial guide for citizens, staff and the Board of Supervisors. The purpose of this document is to communicate the initiatives planned in the next five years. This is a financial plan, rather than 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 updated its Strategic plan in 2016 to reflect the current priorities of the township stakeholders. This update is included throughout the document.

How does the Strategic Plan guide the preparation of the CIP?

Ultimately, the CIP is used to focus funding towards the goals of the Strategic Plan. Without this close relationship between the strategic plan and the CIP, it is highly likely that taxpayer resources may be used for short-term needs rather than in conjunction with a long-term strategy.

The Strategic Plan hierarchy elements tie to the CIP in several ways.

- **Goals** are statements of vision identified by staff and elected officials as desirable outcomes for the Township to reach.
- **Objectives** are measurable, definable achievements that must be attained prior to accomplishing or advancing a goal.
- Beginning in 2016, the current Strategic Plan has been revised. The following goals guide the preparation of the CIP:

2016 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 adequately fund Township programs and needs. (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 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)

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. This is the basis of the Capital Improvement Plan (CIP). This plan is updated annually in order to maintain its relevance and to prevent it from getting stale.

What is the Capital Improvement Plan (CIP)?

The CIP is a five-year plan forecasting the financial requirements in order to fulfill 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 detailed as the capital components.

The township CIP also includes projected staffing changes since personnel costs make up over 45% of the General Fund budget and have a long-term impact on the finances of the township.

Defining what is to be included in the CIP is critical to narrowing down the 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.

Why do we need a Capital Improvement Plan?

Governments are tasked with providing services to the public in a cost-efficient manner. Because public funds are used, some measure of accountability of taxpayer funds is required. The CIP serves as a means to accomplish this goal by advance planning for the construction and development of the township's infrastructure asset base. The Administrative Code requires the preparation of the Capital Improvement Plan on an annual basis. In 1991, the Township Board of Supervisors adopted the first modern Capital Improvement Program Budget.

How does the Township Mission, Vision and Values guide the preparation of the CIP?

2018 Ferguson Township Board of Supervisors



Chairman
Peter Buckland
Ward II

Vice Chairman
Steve Miller
Supervisor-at-Large

Laura Dininni
Ward I

T. Tom Ricciardi
Supervisor-at-Large

Sara Carlson
Ward III

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

How do we know our actions today are leading towards where residents want the township to be in the coming years? How can we be sure that our resource allocation is advancing the township's mission and vision? How are the decisions we make on a staff level related to the goals of our elected officials?

The Mission and Vision Statements help guide staff in determining the direction of the township operations. The Mission Statement defines the general purpose of the township. The Vision Statement defines the general philosophy of the township. The Values guide staff in appropriate behavior as township employees. Together, the Mission, Vision and Values determine what is important to the township and how staff should allocate time and resources.

Our Mission

It is Ferguson Township's mission to provide efficient, cost-effective, professional services to our residents in a fair, cooperative, ethical and honest manner. The Township will endeavor to manage its resources allowing planned, sustainable growth while preserving the quality of life and its unique characteristics.

Our Vision

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

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

We Value...

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

Preserving the unique character of the Township. The Township proudly boasts a diverse community of all ages and professions including farmers, scholars, small and large business employers and employees, professionals, and students. Each 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.

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

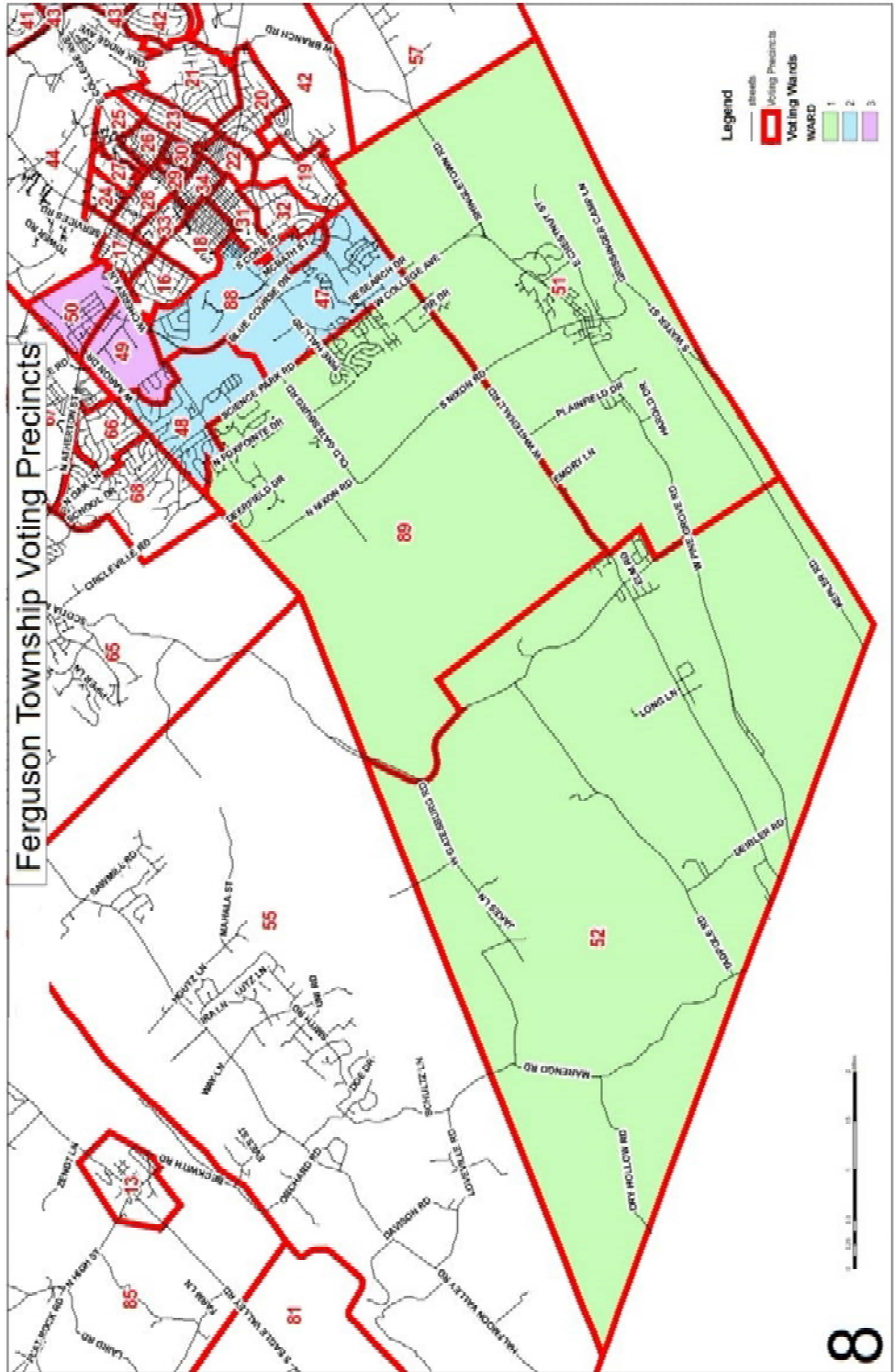
Managing our resources wisely. It is recognized that resources, including tax revenue, public utilities such as water and sewer, and services such as police and fire, are finite and must be allocated in the most efficient manner. It is our responsibility to continuously review and refine our practices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

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

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

VOTING WARDS

Following is a map of the township voting wards representing the residents.



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 **\$107 million (including \$26 million in interfund transfers) \$81 million net** for all governmental funds. Since interfund transfers are internal transfers between funds, they can be deducted from the total in summary reports. Government funds do not include pension trust funds nor the Tom Tudek Memorial Trust Fund (even though the township provides funding for park projects).

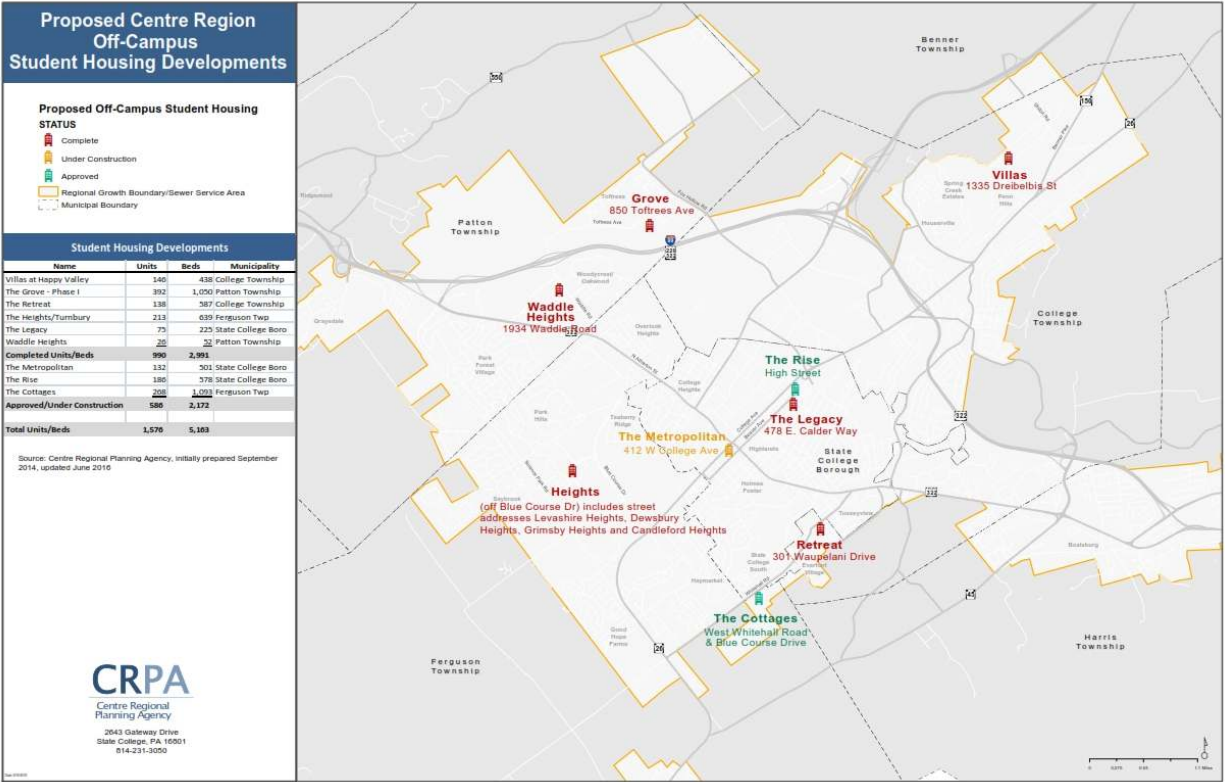
Please be aware that for budgeting purposes, amounts are estimated and rounded where possible. It is not possible to obtain exact amounts over 12 months in advance. Vendor pricing is generally only valid for 60 or 90 days. Beyond that, amounts are only estimates of expected pricing.

Demographics



The township encompasses an area of approximately 50 square miles and is home to nearly 19,000 residents. Several high-tech industries have found a home in Ferguson Township over the years including AccuWeather, Minitab, Sound Technology, Videon, and Avail Technologies. The township is also home to major research facilities of The Pennsylvania State University, one of the nation's premier agricultural and engineering institutions. The demographics have a large impact on the tax revenues collected and the cost of operations. Without a growing community, township revenues would flatten while operating costs

would continue to increase leading to a strain on township resources. By smartly managing growth, the township will continue to operate soundly for many years to come.



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

Population Estimates	2019	2020	2021	2022	2023
Based on Centre Regional Planning Agency Data	19,149	19,340	19,533	19,728	19,925

The demographic breakdown, according to American Community Survey estimates for 2010-2015, the most recent available for Ferguson Township, the population breakdown by age is represented by the following table. According to the data, 67% of the township population is of working age an increase of 4% from a year ago

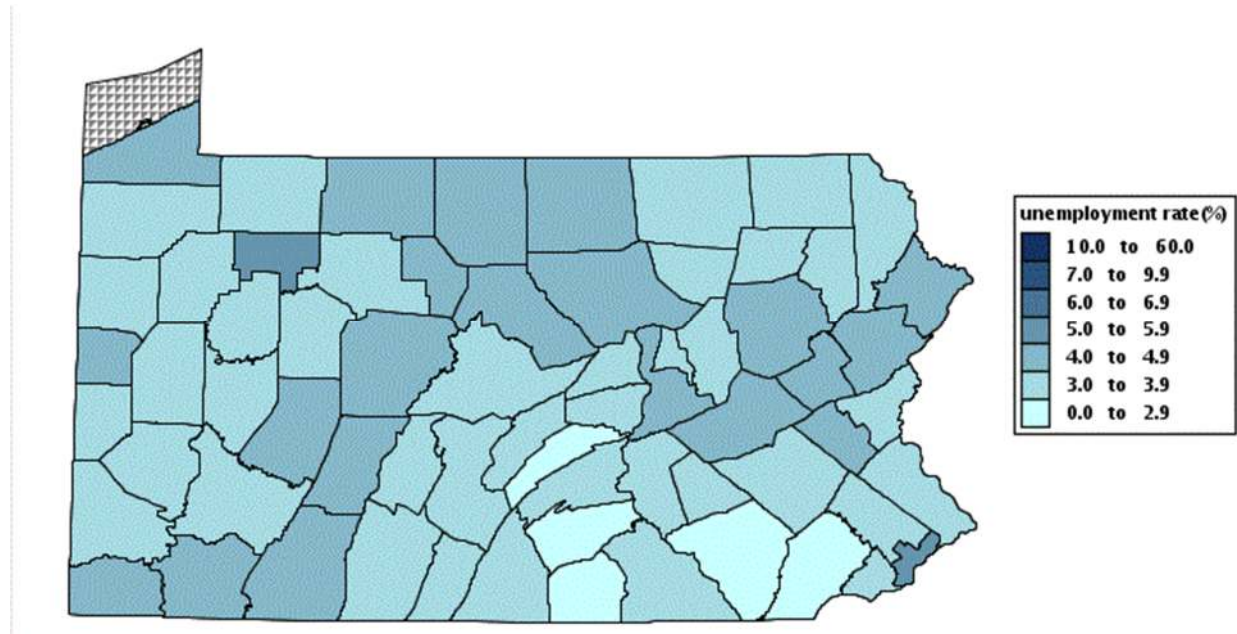
DEMOGRAPHIC TABLE 2017-2018					
Age/Sex %	Less than 5	5-19	20-59	60-64	65+
Male	2.1%	7.3%	32.1%	1.9%	6.6%
Female	2.4%	8.9%	28.8%	2.4%	7.6%
Total	4.5%	16.2%	60.9%	4.3%	14.2%

Subject	Ferguson township, Centre County, Pennsylvania					
	Total		Male		Female	
	Estimate	Margin of Error	Estimate	Margin of Error	Estimate	Margin of Error
Total population	18,238	+/-31	9,407	+/-512	8,831	+/-509
AGE						
Under 5 years	4.5%	+/-1.0	4.2%	+/-1.4	4.8%	+/-1.5
5 to 9 years	6.5%	+/-1.6	6.6%	+/-1.8	6.3%	+/-2.7
10 to 14 years	5.0%	+/-1.0	4.0%	+/-1.1	6.0%	+/-1.5
15 to 19 years	4.7%	+/-1.1	4.0%	+/-1.5	5.5%	+/-1.8
20 to 24 years	14.3%	+/-2.8	15.7%	+/-3.9	12.8%	+/-4.6
25 to 29 years	8.7%	+/-1.4	9.0%	+/-2.4	8.3%	+/-2.0
30 to 34 years	6.1%	+/-1.1	7.2%	+/-1.7	4.9%	+/-1.5
35 to 39 years	6.7%	+/-1.6	7.1%	+/-1.8	6.3%	+/-2.0
40 to 44 years	7.2%	+/-1.5	6.3%	+/-2.2	8.1%	+/-1.9
45 to 49 years	6.0%	+/-1.1	6.1%	+/-1.5	5.8%	+/-1.5
50 to 54 years	7.0%	+/-1.5	7.8%	+/-2.0	6.2%	+/-1.7
55 to 59 years	5.1%	+/-1.3	5.0%	+/-1.5	5.2%	+/-1.7
60 to 64 years	4.3%	+/-1.1	3.7%	+/-1.3	4.8%	+/-1.4
65 to 69 years	4.2%	+/-1.2	4.4%	+/-1.6	4.0%	+/-1.2
70 to 74 years	3.5%	+/-0.8	2.7%	+/-1.1	4.4%	+/-1.3
75 to 79 years	3.1%	+/-0.9	3.4%	+/-1.2	2.9%	+/-1.2
80 to 84 years	2.0%	+/-0.8	1.8%	+/-0.9	2.2%	+/-1.1
85 years and over	1.2%	+/-0.6	0.8%	+/-0.5	1.7%	+/-1.0
SELECTED AGE CATEGORIES						
5 to 14 years	11.4%	+/-1.9	10.6%	+/-2.1	12.3%	+/-3.3
15 to 17 years	3.3%	+/-0.9	2.5%	+/-1.1	4.2%	+/-1.5
18 to 24 years	15.7%	+/-2.8	17.2%	+/-4.0	14.0%	+/-4.8
15 to 44 years	47.6%	+/-2.5	49.4%	+/-3.8	45.7%	+/-4.1
16 years and over	83.1%	+/-1.8	84.6%	+/-2.0	81.6%	+/-3.5
18 years and over	80.8%	+/-1.7	82.7%	+/-2.1	78.7%	+/-3.3
60 years and over	18.4%	+/-1.6	16.9%	+/-2.1	20.0%	+/-2.4
62 years and over	16.6%	+/-1.5	15.0%	+/-1.9	18.2%	+/-2.3
65 years and over	14.1%	+/-1.2	13.1%	+/-1.8	15.1%	+/-1.9
75 years and over	6.4%	+/-1.2	6.0%	+/-1.5	6.7%	+/-1.7
SUMMARY INDICATORS						
Median age (years)	35.2	+/-1.6	34.5	+/-3.2	36.2	+/-3.5
Sex ratio (males per 100 females)	106.5	+/-12.0	(X)	(X)	(X)	(X)
Age dependency ratio	50.0	+/-4.7	(X)	(X)	(X)	(X)
Old-age dependency ratio	21.1	+/-2.3	(X)	(X)	(X)	(X)
Child dependency ratio	28.9	+/-3.3	(X)	(X)	(X)	(X)
PERCENT IMPUTED						
Sex	0.3%	(X)	(X)	(X)	(X)	(X)
Age	2.1%	(X)	(X)	(X)	(X)	(X)

From the 2011-2015 American Community Survey 5-Year Estimates

Employment Data

Following is a current map, from the Bureau of Labor Statistics, as of March 2017 related to PA county unemployment. As you can see that Centre County has extremely low unemployment rates. It has been historically accurate that employment in the county has exceeded most of the country unrelated to national economics



Fund Groups Defined

Governments use Fund Accounting, which is different from for-profit accounting in several ways. Most importantly, governments are accountable to the taxpayers and have public service goals rather than the profit motive. With this in mind, governments, including the township, create funds to separate assets for specific purposes. This improves accountability and removes 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 is the main operating fund of the township. The majority of revenues are deposited into this fund and the majority of expenditures are made out of this fund. This includes interfund transfers to other funds, making up a large portion of revenue in those particular funds.

The General Obligation Fund is the payer fund of the debt service for the township. This includes any direct bond or loan payments. Indirect payments, such as the COG park and pools debt are not included in the General Obligation Fund. These payments are made out of the General Fund and the Regional Capital Recreation Projects Fund.

The Capital Projects Funds are reserved for projects restricted for specific purposes. Some funds have external restrictions (restrictions by outside parties), such as the Pine Grove Mills Street Light Fund and the Piney Ridge Fund (closed in 2017), while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund and the Transportation Improvement Fund.

The Special Revenue Funds are those funds that have a special assessment to obtain revenue rather than taxes. The township adds a separate real estate assessment for street lighting and fire hydrants, while the state administers a fuel tax to help local governments maintain their roads. This requires a separate Liquid Fuels Fund.

Fund and Department Relationships

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

The account numbers and descriptions of accounts used in the DCED form DCED-CLGS-30, 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



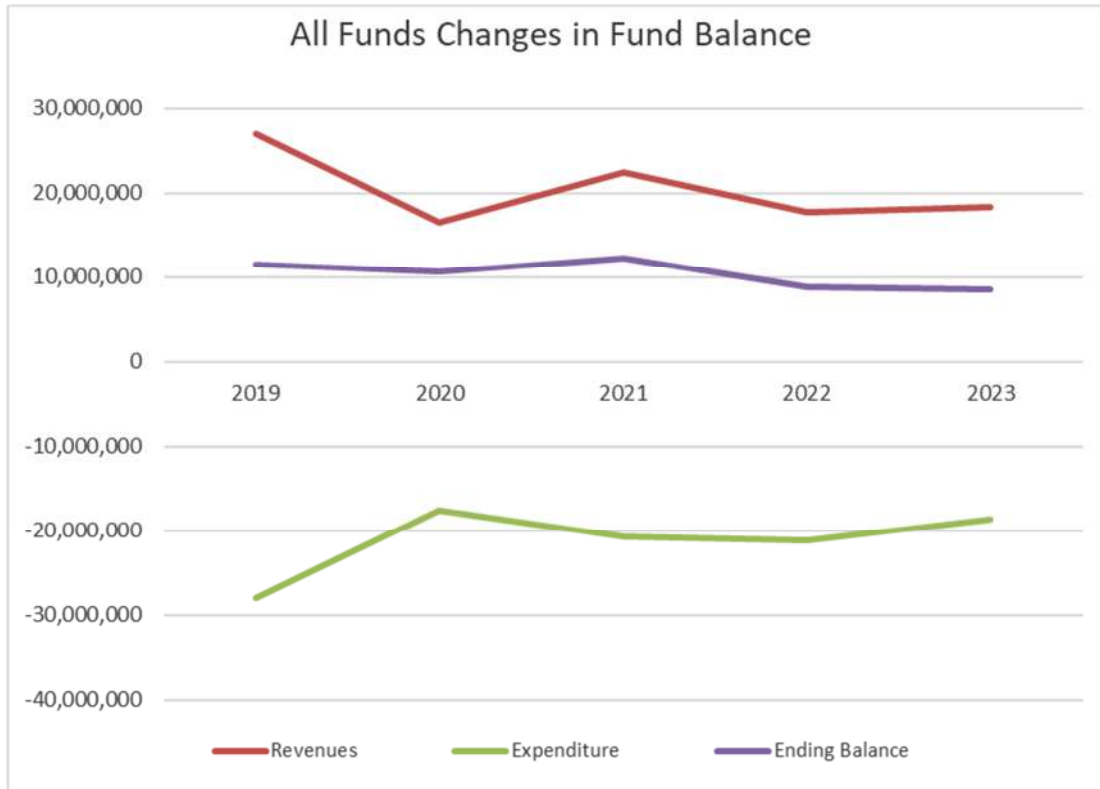
The responsible department heads are Administration, Finance & Tax, Public Works & Engineering, Police, and Planning Zoning. These individuals are responsible for all the accounts within the entire budget and funds.

The following table breaks down the responsibilities by the department heads

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, responsible for Community Engagement
Finance Director	All	Finance, Tax, IT, COG, Salaries & Benefits, Insurance, Pension plans
Police Chief	GF, CR	Police
Public Works Director	GF, CR, TIF, PR,	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. Oftentimes the township uses cash reserves to purchase equipment and long-term investments rather than using debt. This conservative style has reduced financial risk considerably and has helped the township through the 2009 economic downturn that has severely hurt other governmental organizations.



Fund	2019	2020	2021	2022	2023	
All Funds	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	12,628,371	11,642,503	10,301,101	11,440,920	8,032,101	12,628,371
Revenues	27,050,999	16,522,641	22,364,604	17,731,268	18,391,874	102,061,386
Expenditure	-28,036,867	-17,864,043	-21,224,785	-21,140,087	-18,640,768	-106,906,550
Ending Balance	11,642,503	10,301,101	11,440,920	8,032,101	7,783,207	7,783,207
Fund Balance % of Expenditures	42%	58%	64%	38%	42%	

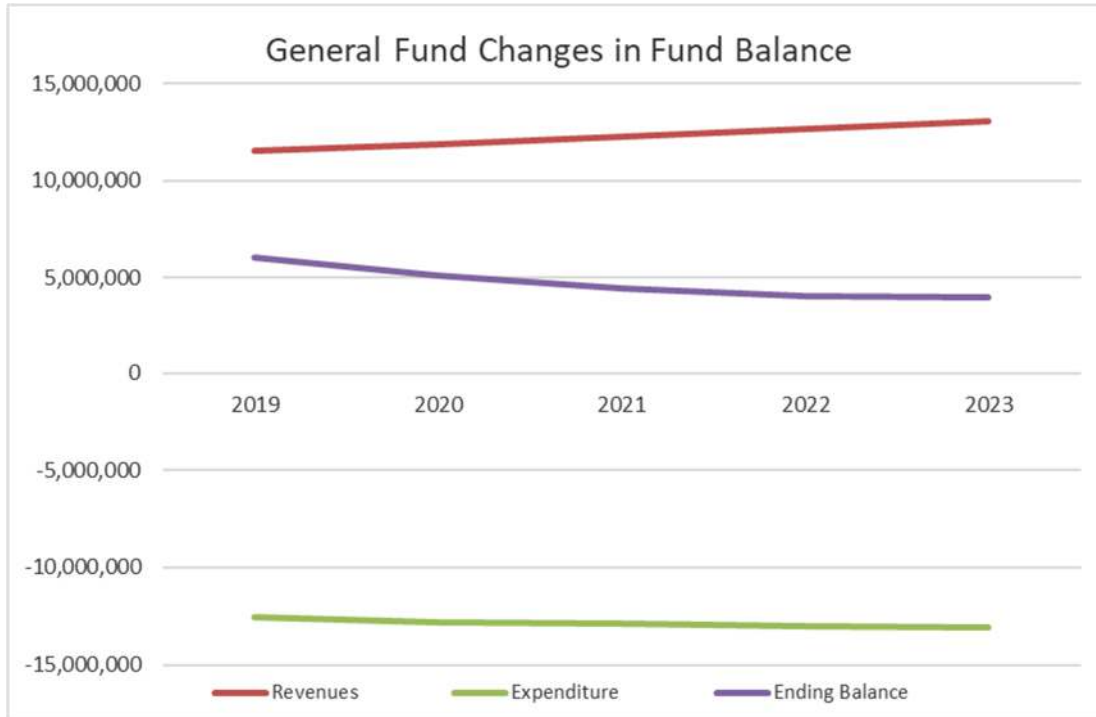
Sinking Funds

The township uses “sinking funds” to accumulate money for various specific needs. These sinking funds are bank accounts with funding, rather than just assignments of funds. As such, the money is segregated from other monies of the township much like having a designated fund. these sinking funds are subsets of the overall fund in which they are located.

According to the Financial Dictionary, a sinking fund is defined as a fund or account into which a person or company deposits money on a regular basis in order to repay some debt or other liability that will come due in the future. For example, if one has a loan with a balloon maturity of seven years, one may put money into a sinking fund for seven years in order to be ready to pay off the principal when it comes due. Some bonds have sinking fund provisions, requiring the issuer to put money aside to repay bondholders at maturity.

Such sinking funds include the Building Equipment Replacement Fund, the Public Works Equipment Replacement Fund, the Police Vehicle Equipment Fund, and the Wellness Fund.

General Fund



General Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	7,086,032	6,029,886	5,091,830	4,452,218	4,070,146	7,086,032
Revenues	11,518,000	11,883,599	12,258,338	12,642,445	13,036,156	61,338,538
Expenditure	-12,574,146	-12,821,655	-12,897,950	-13,024,517	-13,038,518	-64,356,787
Ending Balance	6,029,886	5,091,830	4,452,218	4,070,146	4,067,783	4,067,783
Fund Balance % of Expenditures	48%	40%	35%	32%	31%	

Capital Projects Funds

Ag Preservation Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	88,242	113,242	108,242	133,242	128,242	88,242
Revenues	25,000	25,000	25,000	25,000	25,000	125,000
Expenditure	0	-30,000	0	-30,000	0	-60,000
Ending Balance	113,242	108,242	133,242	128,242	153,242	153,242
Capital Reserve Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	199,073	81,209	-314,354	-476,587	2,275	199,073
Revenues	7,014,457	1,672,600	4,268,600	1,715,600	1,841,600	16,512,857
Expenditure	-7,132,321	-2,068,163	-4,430,833	-1,236,738	-1,171,533	-16,039,588
Ending Balance	81,209	-314,354	-476,587	2,275	672,342	672,342
Reg Cap Rec Projects Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	850,501	742,501	632,501	519,501	403,501	850,501
Revenues	3,000	3,000	3,000	3,000	3,000	15,000
Expenditure	-111,000	-113,000	-116,000	-119,000	-152,000	-611,000
Ending Balance	742,501	632,501	519,501	403,501	254,501	254,501
Transportation Imp Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	3,679,420	3,640,190	3,710,758	3,162,550	2,712,895	3,679,420
Revenues	1,873,670	1,388,569	1,401,791	1,415,346	1,429,241	7,508,616
Expenditure	-1,912,900	-1,318,000	-1,950,000	-1,865,000	-2,532,000	-9,577,900
Ending Balance	3,640,190	3,710,758	3,162,550	2,712,895	1,610,136	1,610,136
PGM Streetlight Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	21,870	22,083	22,297	22,513	22,731	21,870
Revenues	213	214	216	218	219	1,080
Expenditure	0	0	0	0	0	0
Ending Balance	22,083	22,297	22,513	22,731	22,950	22,950
Park Improvement Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	102,052	102,591	103,130	103,669	104,208	102,052
Revenues	539	539	539	539	539	2,695
Expenditure	0	0	0	0	0	0
Ending Balance	102,591	103,130	103,669	104,208	104,747	104,747

Special Revenue Funds

Streetlight Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	-3,292	-2,292	-952	708	2,668	-3,292
Revenues	23,000	24,000	25,000	26,000	27,000	125,000
Expenditure	-22,000	-22,660	-23,340	-24,040	-24,761	-116,801
Ending Balance	-2,292	-952	708	2,668	4,907	4,907
Hydrant Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	-1,202	-702	733	3,071	5,279	-1,202
Revenues	36,000	38,000	40,000	41,000	41,000	196,000
Expenditure	-35,500	-36,565	-37,662	-38,792	-39,956	-188,474
Ending Balance	-702	733	3,071	5,279	6,324	6,324
Liquid Fuels Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	598,232	656,352	689,472	697,592	677,712	598,232
Revenues	664,120	670,120	676,120	682,120	688,120	3,380,600
Expenditure	-606,000	-637,000	-668,000	-702,000	-737,000	-3,350,000
Ending Balance	656,352	689,472	697,592	677,712	628,832	628,832

General Obligation Fund

General Obligation Fund	2019	2020	2021	2022	2023	TOTAL
Beginning Balance	7,443	257,443	257,443	2,822,443	-97,557	7,443
Revenues	5,893,000	817,000	3,666,000	1,180,000	1,300,000	12,856,000
Expenditures	-5,643,000	-817,000	-1,101,000	-4,100,000	-945,000	-12,606,000
Ending Balance	257,443	257,443	2,822,443	-97,557	257,443	257,443

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 in accordance with expenditures to maintain a positive fund balance, taking into consideration the expenditures out of those funds.

Fund Group	2019	2020	2021	2022	2023	TOTAL
General Fund	11,518,000	11,883,599	12,258,338	12,642,445	13,036,156	61,338,538
Capital Projects Funds	8,916,879	3,089,922	5,699,146	3,159,702	3,299,599	24,165,248
Special Revenue Funds	723,120	732,120	741,120	749,120	756,120	3,701,600
General Obligation Fund	5,893,000	817,000	3,666,000	1,180,000	1,300,000	12,856,000
Total	27,050,999	16,522,641	22,364,604	17,731,268	18,391,874	102,061,386
Group change %	60.9%	-38.9%	35.4%	-20.7%	3.7%	
General Fund change %	0.7%	3.2%	3.2%	3.1%	3.1%	
Capital Projects Funds	2019	2020	2021	2022	2023	TOTAL
Ag Preservation	25,000	25,000	25,000	25,000	25,000	125,000
Capital Reserve	7,014,457	1,672,600	4,268,600	1,715,600	1,841,600	16,512,857
Regional Capital Rec Projects	3,000	3,000	3,000	3,000	3,000	15,000
Transportation Improvement	1,873,670	1,388,569	1,401,791	1,415,346	1,429,241	7,508,616
Pine Grove Mills Street Lights	213	214	216	218	219	1,080
Park Improvement	539	539	539	539	539	2,695
Total	8,916,879	3,089,922	5,699,146	3,159,702	3,299,599	24,165,248
Special Revenue Funds	2019	2020	2021	2022	2023	TOTAL
Street Light	23,000	24,000	25,000	26,000	27,000	125,000
Hydrant	36,000	38,000	40,000	41,000	41,000	196,000
Liquid Fuels	664,120	670,120	676,120	682,120	688,120	3,380,600
Total	723,120	732,120	741,120	749,120	756,120	3,701,600
Grant/Loan Summary by Fund	2019	2020	2021	2022	2023	TOTAL
Capital Reserve Fund	494,457	272,600	268,600	280,600	286,600	1,602,857
General Fund	77,649	77,649	77,649	77,649	77,649	388,245
GOA Fund	5,320,000	200,000	2,800,000	235,000	355,000	8,910,000
Liquid Fuels Fund	664,120	670,120	676,120	682,120	688,120	3,380,600
Park Improvement Fund	0	0	0	0	0	0
Regional Capital Rec Projects	0	0	0	0	0	0
Transportation Improvement Fund	498,000	0	0	0	0	498,000
Total	7,054,226	1,220,369	3,822,369	1,275,369	1,407,369	14,779,702

Tax Revenue Projections

The tax revenues make up some 65% of the total township revenue on average, depending if there are any loan proceeds.

The General Fund revenue projections include annual increases based on 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	2019	2020	2021	2022	2023	TOTAL
Real Estate Taxes	1,449,350	1,478,337	1,507,904	1,538,062	1,568,823	7,542,476
Earned Income Taxes	6,800,000	7,004,000	7,214,120	7,430,544	7,653,460	36,102,124
Transfer Taxes	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	7,000,000
Local Services Taxes	320,000	326,400	332,928	339,587	346,378	1,665,293
Total	9,969,350	10,208,737	10,454,952	10,708,192	10,968,661	52,309,892
Average EIT per Resident	358.67	365.76	373.02	380.41	384.11	
Percentage of Total Revenue	36.9%	61.8%	46.7%	60.4%	59.6%	

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	2019	2020	2021	2022	2023	TOTAL
TIF	1,375,670	1,388,569	1,401,791	1,415,346	1,429,241	7,010,616
Capital Reserve	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
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	573,000	617,000	866,000	945,000	945,000	3,946,000
Total	3,173,670	3,230,569	3,492,791	3,585,346	3,599,241	17,081,616
GOA Transfers Out	2019	2020	2021	2022	2023	TOTAL
Capital Reserve	5,070,000	200,000	235,000	3,155,000	0	8,660,000
TIF	0	0	0	0	0	0
Total	5,070,000	200,000	235,000	3,155,000	0	8,660,000

Tax Considerations

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

Grant Revenue Projections

Grant revenue assists the township in many ways. It is one way to provide additional revenue for projects without raising taxes or cutting expenditures elsewhere. Many federal grants are administered by the state and doled out to local governments in accordance with federal mandates. One such grant is the DUI grant that police receive to offset the costs of checkpoints and DUI enforcement.

The state provides special funding from its tax collections, such as the liquid fuels grants or DCNR recycling grants. Additionally, the state provides funding for parks and open space and to preserve farmland from development.

The township works hard to take advantage of grant money available as a way to provide additional benefits to the residents without raising local taxes to pay for them. However, many of these grants are competitive and cannot be relied upon as guaranteed revenue sources each year.

Other contributions include loan proceeds, developer payments for the Regional Capital Recreation Projects and several Right of Way agreements.

West College Avenue Streetscape Grant Application Initiative

The 2019–2023 Capital Improvement Plan anticipates one grant for Planning & Zoning initiatives. Pennsylvania Act 89 (transportation bill) providing financial support to transportation projects that focused on job creation, multimodal transportation, environmental sustainability, and more established the Penn DOT Multimodal Transportation Fund in 2014. If successful, funding from this program will be used to complete streetscape improvements along the West College Avenue corridor in the Terraced Streetscape District.

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 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 2019.

Green Light Go Grant: Staff will continue to apply for GLG grant funding as it is available for traffic signal improvements.

Recycling Grant Act 101 Section 902 Recycling Program Grant: This program administered by PADEP provides funding to municipalities for recycling equipment. Staff applied for grant funding in 2018 which may be awarded in 2019 for \$233,132 to assist with the purchase of a brush chipper and a brush grappler.

GRANT/LOAN TABLE								
Grant/Loan/Contributions Detail	Fund	Type	2019	2020	2021	2022	2023	TOTAL
CR Codes Rent of Fire Trailer	CR	C	9,600	9,600	9,600	9,600	9,600	48,000
ARLE Grant (traffic signals)	TIF	G	498,000					498,000
Green Light Go Green grant (signals RADAR)	CR	G	84,000	88,000	84,000	96,000	102,000	454,000
DEP 902 Recycling Grant (Vermeer Brush Chipper 90% grant)	CR	G	65,387					65,387
DEP 902 Recycling Grant (Grappler 80% grant)	CR	G	167,745					167,745
DCNR Cecil Irvin Park	CR	G	100,000					100,000
DCNR Recycling Grants	CR	G	67,725					67,725
Loan Proceeds for new fueling station	GOA	L						0
Loan Proceeds for Admin bldg renovation	GOA	L	500,000					500,000
Loan Proceeds for new PW building	GOA	L	4,500,000					4,500,000
Loan Proceeds for new fire station	GOA	L			2,800,000			2,800,000
Loan Proceeds for Tudek Park	GOA	L					355,000	355,000
Cecil Irvin Park Improvements	GOA	L	320,000					320,000
Suburban Park Improvements	GOA	L		200,000				200,000
Haymarket Park Improvements	GOA	L				235,000		235,000
Northern ITS Cable Right of Way	GF	C	22,144	22,144	22,144	22,144	22,144	110,720
Sunehsis Right of Way	GF	C	4,570	4,570	4,570	4,570	4,570	22,850
Crown Castle Right of Way	GF	C						0
DUI Enforcement	GF	G	43,435	43,435	43,435	43,435	43,435	217,175
Drive Safe Program	GF	G	3,000	3,000	3,000	3,000	3,000	15,000
Buckle Up Program	GF	G	4,500	4,500	4,500	4,500	4,500	22,500
County Liquid Fuels	GF	G						0
Liquid Fuels	LF	G	619,000	625,000	631,000	637,000	643,000	3,155,000
Liquid Fuels Turnback	LF	G	45,120	45,120	45,120	45,120	45,120	225,600
College Court fee in-lieu	PI	C						0
Toll Brothers fee in-lieu	RCRP	C						0
Multimodal Grant (planning)	CR	G		175,000	175,000	175,000	175,000	700,000
Terraced Streetscape Funding	GOA	L						0
Total			7,054,226	1,220,369	3,822,369	1,275,369	1,407,369	14,779,702
Grant/Loan Summary by Fund	Fund		2019	2020	2021	2022	2023	TOTAL
Capital Reserve Fund	CR		494,457	272,600	268,600	280,600	286,600	1,602,857
General Fund	GF		77,649	77,649	77,649	77,649	77,649	388,245
GOA Fund	GOA		5,320,000	200,000	2,800,000	235,000	355,000	8,910,000
Liquid Fuels Fund	LF		664,120	670,120	676,120	682,120	688,120	3,380,600
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		498,000	0	0	0	0	498,000
Total			7,054,226	1,220,369	3,822,369	1,275,369	1,407,369	14,779,702
Grant/Loan Summary by Type	Type		2019	2020	2021	2022	2023	TOTAL
Grants	G		1,697,912	984,055	986,055	1,004,055	1,016,055	5,688,132
Contributions	C		36,314	36,314	36,314	36,314	36,314	181,570
Loans	L		5,320,000	200,000	2,800,000	235,000	355,000	8,910,000
Total			7,054,226	1,220,369	3,822,369	1,275,369	1,407,369	14,779,702

Chapter 4: Expenditure Details

Department Capital Requests

Each department request represents individual department forecasted needs for equipment or projects. The scope or the timing of the requests may change as information that is more current is obtained, the technology changes, or the direction of the plan changes. These requests are best estimates of the future costs given available information at the time of the printing.

Expenditure Projections Summary

Fund Group	2019	2020	2021	2022	2023	TOTAL
General Fund	12,574,146	12,821,655	12,897,950	13,024,517	13,038,518	64,356,787
Capital Projects Funds	9,156,221	3,529,163	6,496,833	3,250,738	3,855,533	26,288,488
Special Revenue Funds	663,500	696,225	729,002	764,832	801,717	3,655,275
Debt Service	5,643,000	817,000	1,101,000	4,100,000	945,000	12,606,000
Total	28,036,867	17,864,043	21,224,785	21,140,087	18,640,768	106,906,550
Capital Projects	2019	2020	2021	2022	2023	TOTAL
Ag Preservation		30,000		30,000		60,000
Capital Reserve	7,132,321	2,068,163	4,430,833	1,236,738	1,171,533	16,039,588
Regional Capital Rec Projects	111,000	113,000	116,000	119,000	152,000	611,000
Transportation Improvement	1,912,900	1,318,000	1,950,000	1,865,000	2,532,000	9,577,900
Pine Grove Mills Street Lights	0	0	0	0	0	0
Park Improvement	0	0	0	0	0	0
Total	9,156,221	3,529,163	6,496,833	3,250,738	3,855,533	26,288,488

General Fund Expenditures

The following table represents the expenditure details for the general fund. This would be the major operating costs in the CIP. The interfund transfers out are also displayed for your reference.

General Fund Detail	2019	2020	2021	2022	2023	TOTAL
Salaries & Benefits	6,137,068	6,321,180	6,510,815	6,510,815	6,706,139	32,186,016
New Staffing & Benefits	17,000	264,509	340,804	467,371	481,372	1,571,056
COG Programs	1,787,078	1,840,690	1,895,911	1,895,911	1,952,788	9,372,378
Vendors	1,459,331	1,164,708	657,629	565,075	298,978	4,145,720
Transfers Out	3,173,670	3,230,569	3,492,791	3,585,346	3,599,241	17,081,616
Total	12,574,146	12,821,655	12,897,950	13,024,517	13,038,518	64,356,787

General Fund Transfers Out	2019	2020	2021	2022	2023	TOTAL
TIF	1,375,670	1,388,569	1,401,791	1,415,346	1,429,241	7,010,616
Capital Reserve	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
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	573,000	617,000	866,000	945,000	945,000	3,946,000
Total	3,173,670	3,230,569	3,492,791	3,585,346	3,599,241	17,081,616

GOA Transfers Out	2019	2020	2021	2022	2023	TOTAL
Capital Reserve	5,070,000	200,000	235,000	3,155,000	0	8,660,000
TIF	0	0	0	0	0	0
Total	5,070,000	200,000	235,000	3,155,000	0	8,660,000

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. This includes part-time staffing as well, since such staffing represents labor requirements, to fulfill township service delivery. Overtime is also included in the FTE (full-time equivalent) calculations. It is important to be aware that overtime is an indication of additional staffing needs, usually not sufficient to merit an additional position.

CIP New Personnel Summary						
New Personnel	2019	2020	2021	2022	2023	TOTAL
Administration	0	0	0	0	0	0
Finance	0	0	0	0	0	0
Engineering	0	0	0	0	0	0
Police	17,000	117,469	187,581	199,321	211,877	733,248
Planning	0	0	0	114,827	116,272	231,099
Public Works	0	147,040	153,223	153,223	153,223	606,709
Total	17,000	264,509	340,804	467,371	481,372	1,571,056
		1 dendrition, 1 officer, 1 road worker	pt oeo to ft	1 economic development coordinator		

Fulltime Equivalents

The number of township “Full-time Equivalents”, a measure of employment based on the number of hours paid for all staff helps determine the rate of change in the staffing levels of the township. One FTE is equivalent to 2080 hours worked. The proposed table is included for your reference. The resident per FTE provides information as to the relative size of the township staff for the number of residents served. It can be used as a benchmark against other municipalities to compare staffing levels and related costs.

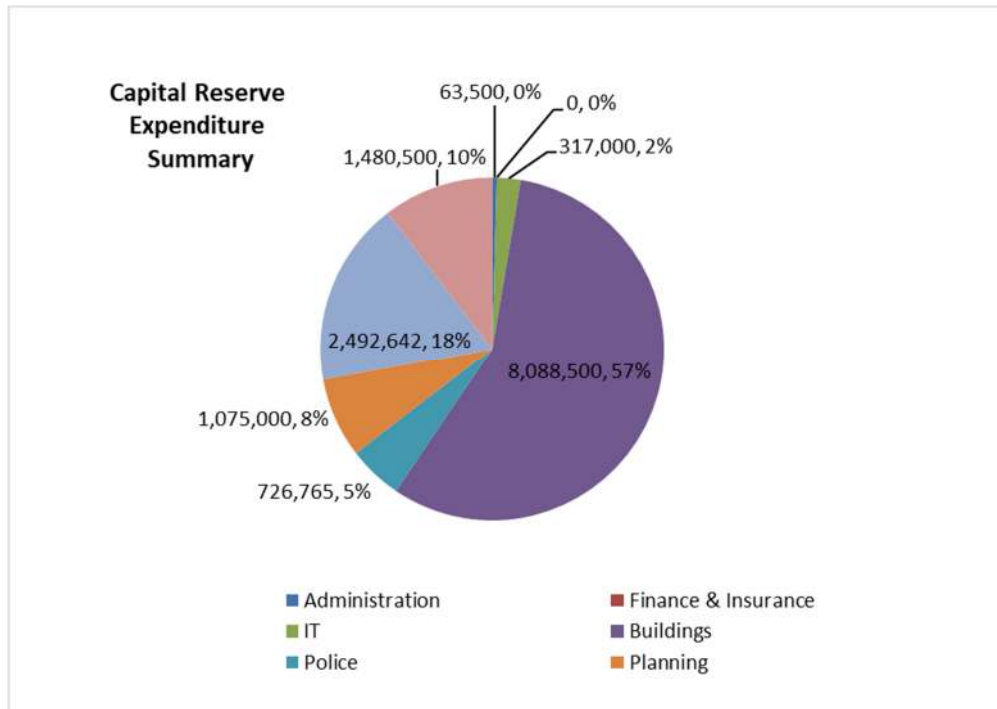
FERGUSON TOWNSHIP FULL TIME EQUIVALENTS					
Residents/FTE	2019	2020	2021	2022	2023
Population	18,771	18,959	19,149	19,533	19,925
FTEs					
Elected Officials	2.5	2.5	2.5	2.5	2.5
Administration	4.5	4.5	4.5	4.5	4.5
Finance	3.5	3.5	3.5	3.5	3.5
Buildings & Grounds	1.5	1.5	1.5	1.5	1.5
Engineering	5.5	5.5	5.5	5.5	5.5
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	6.5	6.5
Public Works	22.0	23.0	23.0	23.0	23.0
Public Works OT (from YE)	0.5	0.5	0.5	0.5	0.5
Total	70.7	72.7	72.7	73.7	73.7
NEW STAFF					
Police		1.0	1.0	1.0	1.0
Planning			0.5	1.5	1.5
Public Works		2.0	2.0	2.0	2.0
Arborist					
Total	0.0	3.0	3.5	4.5	4.5

As mentioned previously, **the Capital Projects Funds** are reserved for projects restricted for specific purposes. Some funds have external restrictions, such as the Pine Grove Mills Street Light Fund and the Piney Ridge Fund, while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund and the Transportation Improvement Fund

Capital Reserve Fund	2019	2020	2021	2022	2023	TOTAL
Administration	20,000	15,000	0	28,500	0	63,500
Finance & Insurance	0	0	0	0	0	0
IT	92,850	81,800	30,300	73,500	38,550	317,000
Buildings	5,122,600	4,300	2,830,950	126,250	4,400	8,088,500
Police	193,133	160,133	136,533	141,733	95,233	726,765
Planning	25,000	300,000	250,000	250,000	250,000	1,075,000
Public Works Equipment	826,238	635,930	490,050	459,755	290,350	2,702,323
Parks	397,500	338,000	345,000	35,000	365,000	1,480,500
Total	6,677,321	1,535,163	4,082,833	1,114,738	1,043,533	14,453,588

Roads & Other	2019	2020	2021	2022	2023	TOTAL
Liquid Fuels	606,000	637,000	668,000	702,000	737,000	3,350,000
Capital Reserve	455,000	533,000	348,000	122,000	128,000	1,586,000
Transportation Improvement	1,912,900	1,318,000	1,950,000	1,865,000	2,532,000	9,577,900
Total	2,973,900	2,488,000	2,966,000	2,689,000	3,397,000	14,513,900

The Capital Reserve Fund comprises the equipment capital requests along with occasional projects. This is one of the Capital Projects Funds. Each department puts in requests for equipment in this fund.



The Special Revenue Funds are those funds that have a special assessment to obtain revenue rather than taxes. The township adds a separate assessment for street lighting and fire hydrants, while the state administers a fuel tax to help local governments maintain their roads.

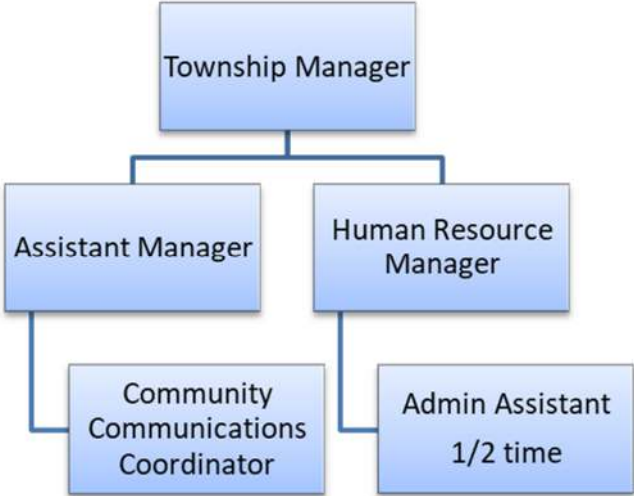
Special Revenue	2019	2020	2021	2022	2023	TOTAL
Street Light	22,000	22,660	23,340	24,040	24,761	116,801
Hydrant	35,500	36,565	37,662	38,792	39,956	188,474
Liquid Fuels	606,000	637,000	668,000	702,000	737,000	3,350,000
Total	663,500	696,225	729,002	764,832	801,717	3,655,275

Departmental Expenditures

ADMINISTRATION DEPARTMENT

The Administration Department proposes to spend **\$63.5 Thousand or .4%** 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 absorb additional costs while maintaining current staffing levels. At the end of the day, the delivery of services that many residents, businesses and visitors have come to expect must be performed.

2018 Accomplishments

2018 has been an exciting year for the Township. The Administration department has led initiatives advancing environmental sustainability goals, the provision of cost-effective public services, and efficient government practices that streamline business processes and save taxpayers money. The design for the construction of a new Public Works Maintenance Facility and interior renovations to the Municipal Building has been underway. These construction projects will accommodate new and future staffing needs as well as needs for equipment storage and maintenance. Other accomplishments include implementation of a document

management solution that reduces paper consumption and digitizes requisitions and purchase orders to reduce staff time spent on administrative functions and streamline review processes.

An expanded fire station feasibility study for the western end of Ferguson Township has commenced. The goal of the study is to identify the merits of a satellite Alpha Fire Company station that can improve service delivery to Pine Grove Mills, Pennsylvania Furnace, Rock Spring, Port Matilda, and Warrior's Mark. In addition to evaluating community support of the fire station, the study hopes to identify an optimal location as well as potential building footprint that if warranted, can help guide the Township in land acquisition for the future satellite station.

Sustainability continues to be an operating theme as the Township moves forward in this Capital Improvement Plan. In 2017, the Board of Supervisors adopted a resolution to immediately begin to develop a strategy to become a net-zero greenhouse gas emitter no later than 2050. Work on the climate action strategy has commenced, and a committee of qualified community members has begun to work diligently on a greenhouse gas emissions inventory for the Township. The inventory will then become the foundation from which the climate action strategy will be developed. It is the goal of Board to develop a strategy that is economically feasible and builds partners in reducing greenhouse gas emissions that will benefit socially and economically from environmentally efficient and sustainable business practices.

While environmental sustainability continues to be a focus of the Board of Supervisors, community and economic sustainability also are driving forces behind policy decisions and investment of tax dollars. Efforts have begun with the Centre Region Planning Agency to draft a Small Area Plan for Pine Grove Mills. The plan aims to create a community vision for the revitalization of the Village as a focal point and "town center" of Ferguson Township.

Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. Over the next five years, several of the Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

Goal 1 – Financial Stability

b. Regularly compare the cost of providing services in-house with costs from private contractors, other municipalities, other government agencies and 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
2019 – 2023 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
ADMINISTRATION

30.400.401.750		
Description	Year	Amount
Administration Office renovation	2019	see buildings
Community Survey Update	2019	20,000
New Fire Station Land Acquisition	2019	see buildings
Website redesign	2019	see IT
Strategic plan update	2020	5,000
Disaster Recovery Test	2020	10,000
New Fire Station	2021	see buildings
Replace Administration Vehicle	2022	28,500
Total		63,500

Subtotals by Year	EXPENDITURES	
	2019	20,000
	2020	15,000
	2021	0
	2022	28,500
	2023	0
	Total	63,500

2019

Administration Office Renovation	\$500,000
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Please note: The cost of the renovation is included in the Buildings 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 2018. 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.

Community Survey Update	\$20,000
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A Township-wide community survey was completed in 2011 by the Penn State Extension. Since that time, the community has grown, and the needs of the Township have changed. The Township should consider updating the community survey in order to evaluate how policies and programs implemented since 2011 have improved or worsened resident satisfaction across a number of service areas. Additionally, the Board should consider using the National Citizen’s Survey or a similar measure that can benchmark the Township against other similarly situated communities. This appropriation will provide for mailed and electronic survey submissions, and custom questions relative to local initiatives that the Board and staff may wish to assess.

New Fire Station - Land Acquisition	\$80,000
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Please note: The cost of the Fire Station is included in the Buildings Department. The narrative is provided for your information as an Administration project.

In 2018, 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 will need to be acquired in 2019.

Website Redesign	\$15,000
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Please note: The cost of the website redesign is included in the IT department. The narrative is provided for your information as an Administration project

The Township completely redesigned its website in 2013; however, problems with the selected vendor have made accessing support difficult. Features and enhancements that were promised as part of the redesign had not been delivered, and the overall experience has been poor. Staff is recommending a redesign in this budget year to transition to a hosting platform that can better accommodate our needs and provide adequate support. Annual hosting fees are \$2,500 and included in the operating budget.

2020

Strategic Plan Update	\$5,000
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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
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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. This project will conduct a more comprehensive test in conjunction with the Centre Region Emergency Management Coordinator. A cyber-security test is also recommended to evaluate the effectiveness of the Township's data backup and recovery.

2021

New Fire Station	\$2,800,000
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Please note: The cost of the Fire Station is included in the Buildings Department. The narrative is provided for your information as an Administration project.

In the early years of this Capital Improvement Program budget, the Centre Region COG Public Safety Committee will likely endorse a study to determine the need for a new fire station in Ferguson Township. The study will determine the ideal site, size and configuration of the

station. Based on a two-bay station with kitchen, social area, and sleeping quarters it is estimated this facility with cost approximately \$2.8 million.

2022

Administration Vehicle

\$28,500

Historically, the Administration vehicle had been on a three-year replacement schedule and the outgoing vehicle had been transferred to the fleet. Given the relatively good condition and low mileage of the current fleet vehicles, it is recommended that this replacement is based on a five-year cycle.

2023

No items have been requested for this year.

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 billing and cash receipts for both the township and school, payment of vendors and employee payroll, cash management and investments as part of the daily activities. In addition, the finance department works with staff to prepare the five-year capital improvement plan and the annual budget.

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

Given that the township operations are heavily dependent on personnel and related costs, it is important to give consideration to the cost of turnover. Some estimates put the cost of hiring and training new employees, depending on the skill level, of anywhere from 20% to 100% of the cost of the employee's annual salary.

Strategic Plan Alignment

The Finance Department objectives relate directly to the following strategic plan goals:

Goal 1.0 Financial Stability

Ferguson Township strives to be financially stable and capable of funding the Township's resource demands for immediate and long-term sustainability.

Goal 2.0 Adequate Staffing

Ferguson Township will maintain adequate staffing and expertise to meet the needs of a growing population.

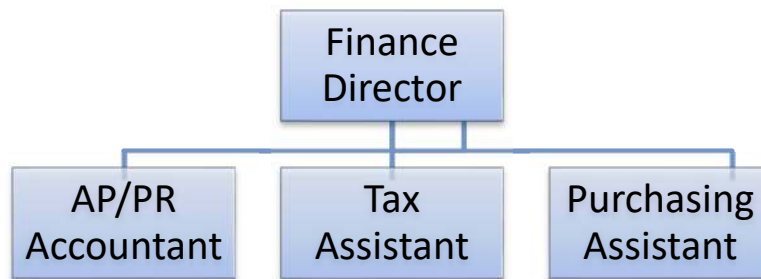
Goal 4.0 Service Delivery

Ensure service delivery in Ferguson Township is sufficient to accommodate growth, addresses new concerns of the community, and is provided at the lowest responsible cost to residents.

Goal 8.0 Regional Programs

Ferguson Township will continue to actively participate in regional programs that have a demonstrable positive impact on cost and quality of service delivery.

Organizational Chart



The Finance Department includes the tax collection, 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.

Related to the township finances, since changes in township revenues and expenditures have been gradually increasing, it is important to measure trends in order to adjust for such changes. The Finance Department works with the township staff and other related agencies, the GFOA (Government Finance Officers Association), 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. This way, the township can proactively manage the township operations to adjust to these changes in a timely manner.

Since revenues generally grow at a slower rate than expenditures, there are a few options available to the township. One is to reduce spending. While this may appear to make sense on the surface, cutting spending is most likely detrimental to the township. Since the population is growing, additional services are needed to accommodate the population increase. This requires an increase in spending rather than a decrease. In addition, cutting spending would have a direct effect on the quality of the township services. This would be detrimental to the quality of life for the residents. Given that the township is in a way competing with other places to live, the quality of life is a significant factor for citizens looking to relocate.

Another more thoughtful option is to pursue additional revenues. Thankfully, the township tax mix provides for increasing revenues as a result of income taxes. This has allowed the township to grow without the need to raise taxes for more than 10 years. Occasionally, it is necessary to raise property taxes to make up the difference between the 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. This

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.

FINANCE ITEMS

The township uses the Springbrook accounting system. Springbrook is a modular ERP (Enterprise Resource Planning) system. This allows the township to select those modules that best fit the township needs and avoid the cost of unused modules. This also allows the system to grow along with our needs. In addition, the system 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.

As the township grows and obtains additional resources, other options become available for consideration. One such item is inventory control. Eventually, inventory costs will become so large that it will be material to the township finances. Currently, there is no tracking of inventory items. One example that could have a material effect on the township reporting is the salt inventory. The salt shed holds around 1,000 tons of salt. At \$75 per ton, it is possible to have \$75,000 worth of assets in the salt shed at any one time. An inventory system would be able to account for this.

Another sizable component of the township finances is the cost of public works and police vehicles. Together, the township has invested millions of dollars in such equipment. Maintaining this equipment saves the township significant money over the life of the equipment. A fleet management system would help with planning routine maintenance and track costs by vehicle more effectively than the paper system currently in use. Accela, the makers of Springbrook, offers an asset/inventory management system that could be an option when the time comes.

Other items include small items that do not meet the fixed assets threshold in cost. Small tools, automotive parts and supplies, chemicals etc. Finance would work with the public works department to implement such a system.

FERGUSON TOWNSHIP
2019 – 2023 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS
FINANCE

30,400,402.750		
Description	Year	Amount
Inventory Module Springbrook	2021	included in IT
Fleet management system	2022	included in IT
Total		0

Subtotals by Year	EXPENDITURES	
	2019	0
	2020	0
	2021	0
	2022	0
	2023	0
	Total	0

INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology department requests **\$317 Thousand or 2.2%** 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 5 years ago may be completely different today. Mobile apps and cloud versions of software are commonplace.



What will the next 5 years bring to the industry and how will the township adapt or deal with the changes? 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 not only protect the network and computers, 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

One of the current issues facing business, government, residents and anyone using the internet is security. 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.

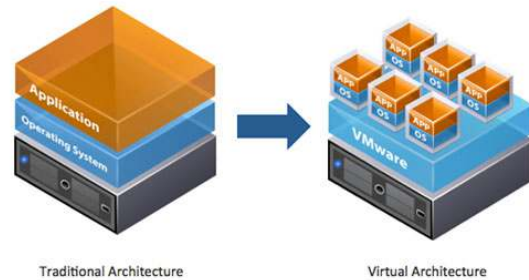
One of these threats recently is ransomware, or malicious software that is designed to block access to a computer system, until a sum of money is paid. These types of threats are constantly changing and require the township to adapt to them. The township protects itself using several methods, enhanced 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). This requires redundancy since if a server fails, it will affect several systems. The total cost of hardware is significantly less than the traditional architecture. The township is using server virtualization where cost-effective and beneficial.

Virtualization Defined

For those more visually inclined...



INTERNET ACCESS

The township contracted with Comcast in 2017 for high-speed internet. This is a 3-year agreement ending in 2020. This required the township to invest in a firewall and related software to protect the system. The benefits of this system is a fourfold increase in speed at the same operating costs. In addition, there is another potential solution, KINBER.

The Keystone Initiative for Network Based Education and Research (KINBER) network is a non-profit internet company providing services to the educational and government markets using fiber optic cable. The initial estimate for installation is steep (approximately \$50K).



TRAINING

One component of the 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 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, 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 in the future, this issue will be resolved. Online backup and restoration is another example of difficulty with the cloud. The volume of data during a full backup or restore could potentially require days to transfer. Given the time frame to restore a full loss, an intermediate method is used. An on-site backup is maintained for general data loss needs, such as accidental file deletion, hard drive failures, etc.



DOCUMENT MANAGEMENT

The township installed the Laserfiche document management solution in 2017. Two benefits of this system are space saving and universal access. Computers can hold tens of thousands of documents in the space of a server. Staff no

longer needs to find and search paper files for the data. Electronic documents can be searched in seconds and electronic documents are not lost in transit.

Saving time on such activities provides overall cost savings for the township. There is practically no limit on storage space for documents given the current storage capacities of hard drives.

Laserfiche also provides for electronic workflow, a systematic procedure for processing documents. Given the practical time limits on processing certain documents, electronic transmission makes sense due to time saved over paper document processing. Signatures and authorizations are performed via email and can be customized to fit the best practices.

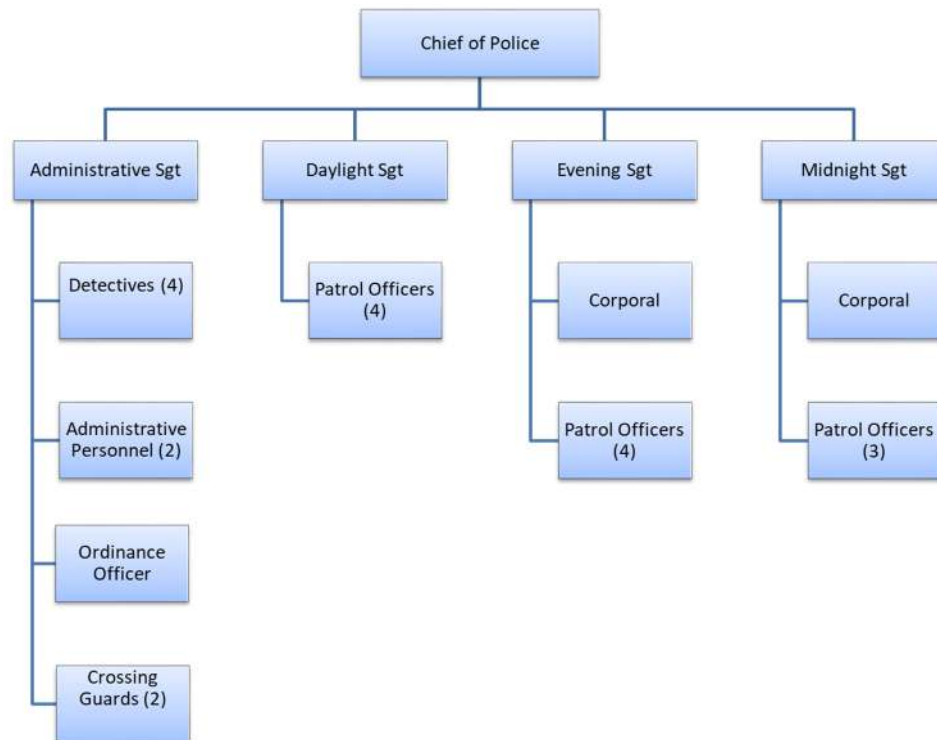
FERGUSON TOWNSHIP		
2019 – 2023 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS		
INFORMATION TECHNOLOGY		
30.400.407.750		
Description	Year	Amount
Network GB switch for new PW building	2019	5,000
Replacement server including database software and virtualization	2019	15,000
Annual Records Management Fee	2019	16,000
Annual Records Management Fee	2020	16,800
Annual Records Management Fee	2021	17,800
Annual Records Management Fee	2022	18,500
Annual Records Management Fee	2023	19,400
Forms module for Laserfiche (5 year total cost)	2019	16,850
website redesign	2019	15,000
Permitting Software Replacement	2019	25,000
Offsite backup server	2020	15,000
KINBER connection	2020	50,000
Inventory Module Springbrook	2021	12,500
Phone system upgrade/replacement	2022	30,000
Fleet management system	2022	25,000
Replace Building Door Security System	2023	19,150
Total		317,000
EXPENDITURES		
Subtotals by Year	2019	92,850
	2020	81,800
	2021	30,300
	2022	73,500
	2023	38,550
Total		317,000

POLICE DEPARTMENT

The Police Department is proposing to spend **\$727 Thousand or 5.1%** 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						
2019 – 2023 CIP STAFFING						
POLICE STAFFING						
Direct Costs Estimate	2019	2020	2021	2022	2023	Total
Salary		59,831	105,732	113,136	120,883	399,581
Health/Eye/Dental		26,208	56,318	59,134	62,091	203,752
Life/Disability Insurance		included	included	included	included	0
Pension		5,983	10,573	11,314	12,088	39,958
Employer Taxes		4,702	8,338	8,655	9,248	30,943
Workers Comp		3,745	6,619	7,082	7,567	25,014
Academy Training	17,000	17,000	0	0	0	34,000
Total	17,000	117,469	187,581	199,321	211,877	733,248
		1 officer	PT to FT Ordinance Officer			

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.

2019

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

2020

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.	\$100,469
Academy (If necessary) / Equipment	\$17,000
Total	\$117,469

2021

The Ordinance Enforcement Officer position is currently part-time, working 25 hours per week. The OEO handles animal calls, parking enforcement and ordinance violations. The activity level for the OEO is increasing. With the anticipated growth of the township, we are seeking to make the OEO a fulltime position.	\$40,000
Total	\$40,000

Police Vehicle Fleet Map

The current police vehicle fleet map is included for your reference. It includes ten Patrol vehicles, some powered by Compressed Natural Gas, as well as administrative, detective and training vehicles. The Mobile Command Vehicle, which is jointly owned but maintained by FT, is listed on the map. The replacement dates are included in the chart.

Vehicle #	FT-1	FT-2	FT-3	FT-4	FT-5	FT-6	FT-7	FT-8	FT-9	FT-10	FT-11	FT-12	FT-13	FT-14	FT-17	FT-20	FT-21	FT-5-EVOC	
Year / Make	2013 Chev Tahoe	2014 Chev Tahoe	2013 Chev Tahoe	2012 Chev Caprice	2016 Chev Tahoe	2012 Chev Caprice	2009 Ford Crown Victoria	2015 Chev Tahoe	2018 Ford Fusion	2016 Chev Equinox	2013 Chev Tahoe	2014 Chev Caprice	2014 Chev Impala	2017 Ford Interceptor	2008 Chev Impala	2000 MCV Ford	1995 Ford Caprice	2011 Chev Caprice	
Twp ID	100046	100259	100045	100043	101004	100048	100195	100262	101005	101001	100044	100261	100260	100254	100123		100252	100255	
In Service	May-13	May-14	May-13	Oct-12	Nov-16	Oct-12	Jun-09	Jul-15	May-18	May-16	May-13	Apr-15	Mar-14	Aug-17	Mar-10	Jul-05	Jun-08	11/16	
Assignment	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Detective	Patrol	Chief	Detective	Patrol	All	Detective	Patrol	All	Spec	Spec	Patrol	
CNG					Y			N	N	N	N	N		N					
Radio	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL5000	APX5500		XTL2500	XTL5000	APX4500	XTL2500	XTL2500	XTL2500	Multiple	XTL2500	XTL2500	
In Service	2013	2013	2013	2013	2013	2013	2009	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)	No	GETAC Tablet (2015)	No	None	GETAC Tablet (2017)	GETAC Tablet (2015)	None	GETAC Tablet (2017)	None	None	None	None	
VASCAR/VSPEC	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	VSPEC-09	VASCAR Plus IHC (2015)	No	N/A	VASCAR Plus IHC (2015)	VASCAR Plus IHC (2015)	N/A	N/A	N/A	N/A	N/A	N/A	
Cal Number	C100434	C100423	C100428	C100426	C100157	C100432		C100429			C100431	C100433							
Replacement Date	2019	2020	2018	2019	2022	2019	2020	2021	2023	2022	2020	2022	2021	2023	2018	N/A	N/A	N/A	
Mileage 5/15/18	105,030	87,302	123,745	98,811	23,567	106,973	80,817	48,629	286	15,206	86,612	24,419	27,141	11,053	59,206	6,143	188,043	130,810	

Police Department Capital Requests

The total proposed police department capital items for the 2019 to 2023 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 one to 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								
2019 – 2023 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS								
POLICE VEHICLES								
30,400,410,750								
Description	Current Mileage	Age @ Replacement	2019	2020	2021	2022	2023	Total
Replace 2013 Tahoe (FT1) (including equipment)	105,030	6	48,700					48,700
Replace 2012 Caprice (FT4) (including equipment)	98,811	7	44,500					44,500
Replace 2012 Caprice (FT6) (including equipment)	106,973	7	50,700					50,700
Replace 2014 Tahoe (FT2) (including equipment)	87,302	6		44,500				44,500
Replace 2009 Crown Vic (FT7) (including equipment)	80,817	11		30,000				30,000
Replace 2013 Tahoe (FT11) (including equipment)	86,612	6		44,500				44,500
Replace 2015 Tahoe (FT8) (including equipment)	48,629	6			44,500			44,500
Replace 1995 Ford (FT21) Crime Scene Vehicle	188,043	25			30,000			30,000
Replace 2014 Impala (FT13) (including equipment)	27,141	7			30,000			30,000
Replace 2016 Tahoe (FT5) (including equipment)	23,567	6				44,500		44,500
Replace 2016 Equinox (FT10) (including equipment)	15,206	6				30,000		30,000
Replace 2014 Caprice (FT12) (including equipment)	24,419	8				44,500		44,500
Replace 2018 Fusion (FT9) (including equipment)	286	5					30,000	30,000
Replace 2018 Ford SUV (FT14)(including equipment)	11,053	6					44,500	44,500
Total			143,900	119,000	104,500	119,000	74,500	560,900

2019			
Police Vehicles & Equipment			\$143,900
Three vehicles will be due for replacement. Makes/models will be reviewed for best value, need and availability at the time of purchase.			
Replace 2013 Tahoe (FT-1) with pick-up*	105,030 miles (5/18)	\$36,700	
Equipment and Installation		\$12,000	
Subtotal		\$48,700	
Replace 2012 Caprice (FT-4) with Ford SUV or car	98,811 (5/18)	\$30,500	
Equipment and Installation		\$14,000	

Subtotal		\$44,500	
Replace 2012 Caprice (FT-6) with possible Hybrid patrol vehicle or SUV	106,973 miles (5/18)	\$36,700**	
Equipment and Installation		\$14,000	
Subtotal		\$50,700	
Total		\$143,900	

The department is asking for the acquisition of a pick-up truck to replace the 2013 Chevrolet Tahoe (FT-1). The pick-up truck would benefit the department in several different ways.

First, as we phase out our fleet of large Chevrolet Tahoes, we will need a vehicle that is capable of towing an ATV trailer as well as the regional DUI task force trailer. The ATV's are very helpful in situations involving lost persons or access to rural areas. The DUI trailer stores items such as generators, signs, reflective gear and lighting equipment necessary for safety.

Officers often receive calls for service that require the transport of large items such as bicycles, evidence or temporary stop signs. We often find alternative ways to handle large items (wait for Public Works staff or transport the items in pieces).

Finally, the truck would provide a safe, efficient way to transport firearms training-related items to the range. The region does not have a dedicated law enforcement firearms training range. As such, the instructors must transport backers, targets, firearms, EMS equipment and other items to the range each training session.

**If Hybrid technology develops enough to provide a suitable patrol vehicle, the department is willing to purchase one as a replacement for the 2012 Chevrolet Caprice (FT-6). We will evaluate the price, performance, dependability, maintenance costs and functionality to determine the vehicle's suitability for our needs and goals. At this time, the cost of the vehicle is an estimate.

2020

Police Vehicles & Equipment			\$119,000
Replace 2014 Tahoe (FT-2) with Ford SUV	87,302 miles (5/18)	\$30,500	
Equipment and Installation		\$14,000	
Subtotal		\$44,500	
Replace 2009 Crown Vic (FT-7) with Hybrid	80,817 (5/18)	\$25,000	
Equipment and Installation		\$5,000	
Subtotal		\$30,000	
Replace 2013 Tahoe (FT-11) with Ford SUV	86,612 miles (5/18)	\$30,500	
Equipment and Installation		\$14,000	
Subtotal		\$44,500	
Total		\$119,000	

2021			
Police Vehicles and Equipment			\$104,500
Replace 2015 Tahoe (FT-8) with Ford SUV	48,629 miles (5/18)	\$30,500	
Equipment and Installation		\$14,000	
Subtotal		\$44,500	
Replace 1995 Ford (FT-21) Crime Scene Vehicle with Utility Van	188,043 (5/18)	\$25,000	
Equipment and Installation		\$5,000	
Subtotal		\$30,000	
Replace 2014 Impala (FT-13) with Hybrid.	27,141 (5/18)*	\$25,000	
Equipment and Installation		\$5,000	
Subtotal		\$30,000	
*The 2014 Impala (FT-13) will replace the 2008 Impala used by officers for out of town training (59,206 miles as of 5/18)			
2022			
Police Vehicles and Equipment			\$119,000
Replace 2016 Tahoe (FT-5) with Ford SUV	23,567 miles (5/18)	\$30,500	
Equipment and Installation		\$14,000	
Subtotal		\$44,500	
Replace 2016 Equinox (FT-10) with Hybrid	15,206 miles (5/18)*	\$25,000	
Equipment and Installation		\$5,000	
Subtotal		\$30,000	
Replace 2014 Caprice (FT-12) with car or Ford SUV	24,419 miles (5/18)	\$30,500	
Equipment and Installation		\$14,000	
Subtotal		\$44,500	
Total		\$119,000	
*The 2016 Chevrolet Equinox (FT-10) may not be replaced until 2023 depending on mileage and condition. This 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			\$74,500
Replace 2018 Fusion (FT-9) with Hybrid	286 miles (5/18)	\$25,000	
Equipment and Installation		\$5,000	
Subtotal		\$30,000	
Replace 2017 Ford SUV with similar	11,053 miles (5/18)	\$30,500	
Equipment and Installation		\$14,000	
Subtotal		\$44,500	
Total		\$74,500	

Police Equipment

FERGUSON TOWNSHIP						
2019 – 2023 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
POLICE SOFTWARE & EQUIPMENT						
30.400.410.750						
Description	2019	2020	2021	2022	2023	Total
Annual RMS Maintenance Fee						0
	included in IT					
Replace Handguns - Cost will be reduced by trade-in value of old handguns.	15,000					15,000
Replace (5) patrol rifles	1,700	2,600				4,300
Precision Rifle	2,000					2,000
Gun safe	2,500					2,500
Tasers (15)	11,300	11,300	11,300			33,900
Axon Data Storage	12,773	12,773	12,773	12,773	12,773	63,865
Axon CAD Interface	3,960	3,960	3,960	3,960	3,960	19,800
Mobile Tablets - Replacement		6,000	4,000	6,000	4,000	20,000
Drone Shared with Patton Twp. PD		4,500				4,500
Total	49,233	41,133	32,033	22,733	20,733	165,865

2019		
Police Software and Equipment		\$65,233
<p>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. Shared information systems are not common in Pennsylvania. The Centre Region has been a leader in this issue. <i>This item is included in IT rather than police. It is included here for reference.</i></p>	\$16,000	
<p>Replace Handguns – Studies show that police service weapons should be replaced every five years. Springs, trigger mechanisms and other parts are known to break or crack increasing the risk of catastrophic failures. Our current handguns are five years old. The trade-in value of the current handguns is approximately \$7,000. We need to purchase new level II holsters for the new handguns.</p>	\$15,000	
<p>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 two of the five need to be replaced.</p>	\$1,700	
<p>Precision Rifle – The department is a member of the regional emergency response team. The team provides special weapons and tactics for high-risk situations and special events. Because of the precision characteristics of this weapon, it can only be used by one officer.</p>	\$2,000	
<p>Gun Safe – The department is seeking to purchase two gun safes. One will be used for long-term storage in the firearms room and the second will provide easy storage and access in the patrol area.</p>	\$2,500	

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	
Axon – As part of a five-year agreement with Axon, we utilize a CAD interface to label each video. The labeling is used to set retention requirements set by law. Without the interface, officers would manually label each video.	\$3,960	
Total	\$65,233	
2020		
Police Software and Equipment		\$55,933
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 three rifles that need to be replaced.	\$2,600	
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	
Axon – As part of a five-year agreement with Axon, we utilize a CAD interface to label each video. The labeling is used to set retention requirements set by law. Without the interface, officers would manually label each video.	\$3,960	
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	
Unmanned Aerial Vehicle – The UAV would be shared are used for tactical situations, crime scenes and crash scene documentation.	\$4,500	
Total	\$55,933	
2021		
Police Software and Equipment		\$47,633
Annual Records Management Maintenance Fee – The fee is used to maintain the regional record management system. The	\$17,600	

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>		
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	
Axon – As part of a five-year agreement with Axon, we utilize a CAD interface to label each video. The labeling is used to set retention requirements set by law. Without the interface, officers would manually label each video.	\$3,960	
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. One unit will be replaced in 2020. The estimation includes tablets and docking stations.	\$2,000	
Total	\$47,633	
2022		
Police Software and Equipment		\$39,233
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	
Axon – As part of a five-year agreement with Axon, we utilize a CAD interface to label each video. The labeling is used to set retention requirements set by law. Without the interface, officers would manually label each video.	\$3,960	
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	
Total	\$39,233	
2023		
Police Software and Equipment		\$38,133
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 – As part of our five-year agreement with Axon, we have unlimited data storage for video footage.	\$12,773	
Axon – As part of a five-year agreement with Axon, we utilize a CAD interface to label each video. The labeling is used to set retention requirements set by law. Without the interface, officers would manually label each video.	\$3,960	
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. One unit will be replaced in 2020. The estimation includes tablets and docking stations.	\$2,000	
Total	\$38,133	

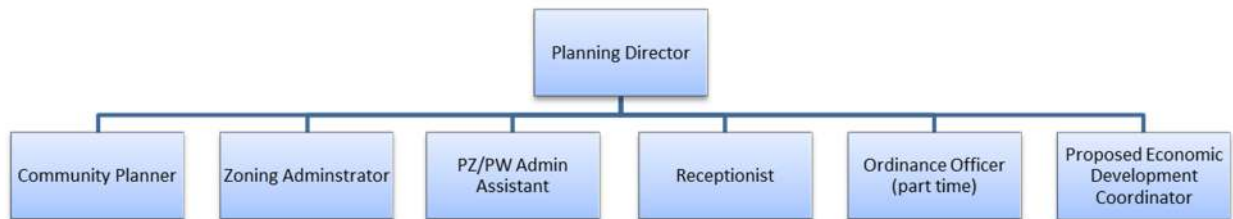
PLANNING AND ZONING DEPARTMENT

The total proposed capital costs for the Planning and Zoning Department totals **\$1.1 Million 7.5%** of the **Capital Reserve Fund Requests** for the five years.

PLANNING STAFFING

The Department of Planning & Zoning would like to suggest adding a staff member consistent with the 2016 Strategic Plan. To follow the Board of Supervisors lead in implementing the Ferguson Township Strategic Plan through the CIP Process, under the Goal of Economic Development, establish a Township Economic Advisory Group and consider the employment of an Economic Development Director (Coordinator). We would request projecting the position out to 2021, and suggest a salary at approximately \$70,000. A job description will need to be developed, and the structure of a potential citizen-based advisory group or commission will need to be developed before hire.

Organizational Chart



FERGUSON TOWNSHIP						
2019 – 2023 CIP STAFFING						
PLANNING STAFFING						
Direct Costs Estimate	2018	2019	2020	2021	2022	Total
Salary				70,000	70,000	140,000
Health/Eye/Dental				28,894	30,339	59,233
Life/Disability Insurance				included	included	0
Pension				7,000	7,000	14,000
Employer Taxes				5,475	5,475	10,950
Workers Comp				3,458	3,458	6,916
Total	0	0	0	114,827	116,272	231,099

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.

2018 Accomplishments

In June 2016, the Planning & Zoning Director recommended Environmental Planning & Design of Pittsburgh, PA to complete the revisions to the Zoning and Subdivision & Land Development Ordinances with the assistance of both staff and steering committee. To date, staff and consultants have not only worked with the Steering Committee, but also the Ferguson Township farming community on necessary adjustments to the rural district regulations. In May of 2018, staff worked with the Agricultural Ad Hoc Advisory Committee on ordinance recommendations for the Rural Agricultural, Rural Residential and Agricultural Research Zoning Districts. Also, the Board of Supervisors and Planning Commission also met and jointly discussed components of the ordinance revisions. Suggested revisions from the Ag Ad Hoc Advisory Committee and the joint meeting have been forwarded to the consultant as we will be working from the 3rd working draft in mid-summer of 2018.

Planning and Zoning staff also worked with the appointed Source Water Protection Advisory Committee to develop recommendations on the Proposed Source Water Protection Overlay District and Map. Throughout the beginning of 2018, staff met with the committee and will be developing a list of recommendations in mid-July.

In late 2017, the Board of Township Supervisors adopted the revised Official Map that is now consistent with the 2015 Centre Region Bike Plan. The Ferguson Township Public Works Department has initiated a Transportation Mobility Study that will hopefully implement several proposed bike facility projects such as Blue Course Dr./Clinton Ave., Corl St., Aaron Dr. (West & East), Martin St. Connection and several others that may be outlined as priorities in the coming year.

Also, in late 2018 and early 2019, Environmental Planning & Design will prepare to assist staff along with a neighborhood-focused steering committee to complete a comprehensive update to the Terraced Streetscape District. The update will accomplish coordination with neighborhood stakeholders, Penn State University interests and synchronization with Borough ordinance efforts in the West End. The update will include a review of existing ordinance provisions, deliberation of options and refinements, along with enhancement of dimensional and general design standards.

Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. Over the next five years, several of the Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

Mobility Study Implementation (2019 - 2023)

1) Financial

- a. Make realistic estimates of program costs (Staff).

Permitting Software (2019)

1) Best Management Practices

- a. Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board)

Land Use Master Plan (2020) & Terraced Streetscape District (2019)

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 (2021)

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)

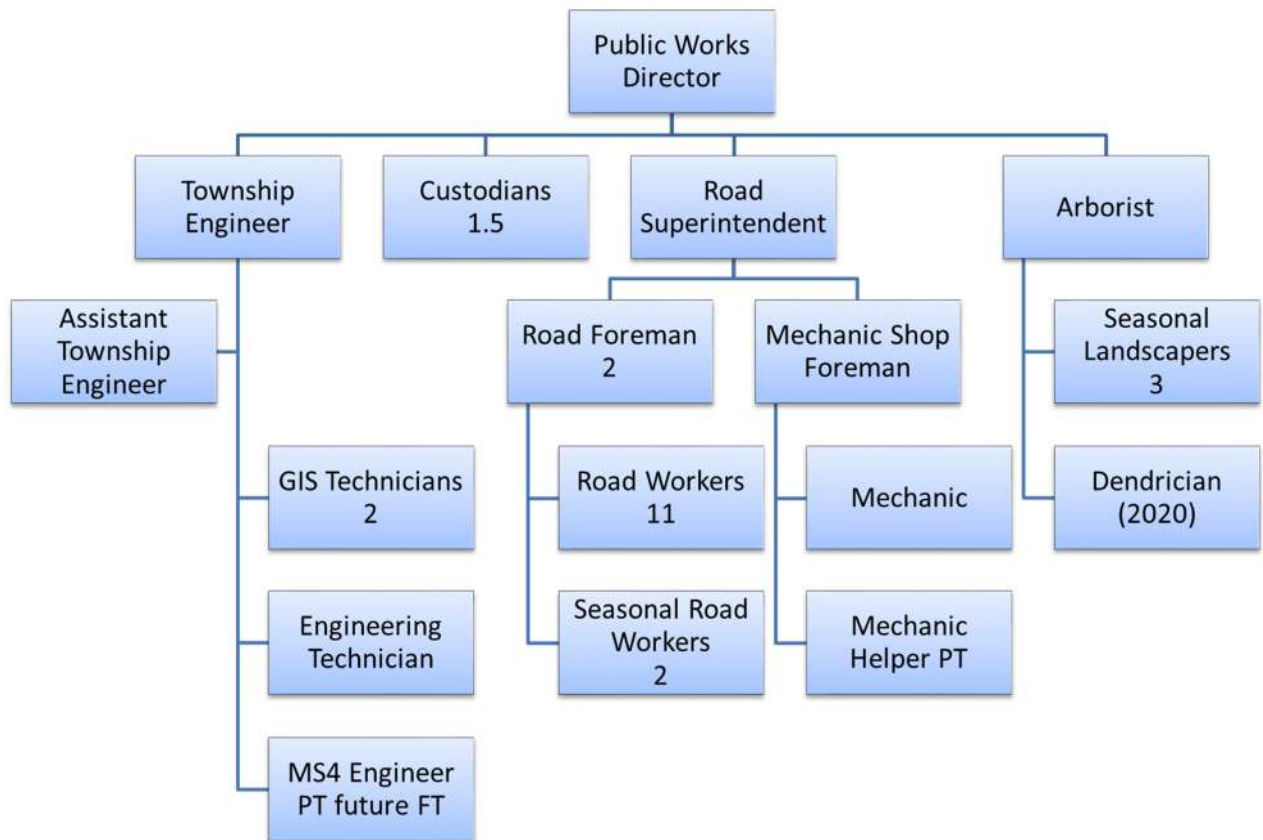
Planning & Zoning Department Requests

2019	
Terraced Streetscape District	\$25,000
<p>Since its inception in 2011, the Terraced Streetscape District along the West College Avenue corridor has not developed as envisioned through the ordinance provisions and design manual. Several obstacles to the successful development of the district, including, but not limited to pedestrian connectivity, market demand challenges with property owners and more have caused the corridor to stagnate in a state of functional blight. Elected officials and Planning Departments within Ferguson Township and the Borough of State College have expressed an interest in working together to overcome these challenges and create a walkable, mixed-use neighborhood that creates a gateway into both municipalities. Environmental Planning & Design of Pittsburgh will be assisting Township staff and a proposed Plan Steering Committee to develop revised ordinance text and design standards that improve the potential for pedestrian connectivity and attractive mixed-use opportunities.</p>	
Permitting Software	\$25,000
<p>Ferguson Township, in coordination with the Centre Region Codes, utilizes Tyler Munis Software for overall permit cataloging and processing Tyler Munis has long been an onerous software and often unavailable to multiple users during permit processing or locking users out on occasion, causing workflow inefficiencies for staff and ultimately the applicant. A new municipal permitting software platform that performs at a more efficient scale is necessary to streamline the application process and integrate with existing financial software known as Springbrook.</p>	
2020	
Land Use Master Plan	\$50,000
<p>Several documents guide the township's planning decisions including the Official Map, Strategic Plan, and Centre Region Comprehensive Plan. A Land Use Master Plan would greatly supplement the value of those documents by providing an expanded, consolidated vision for community planning. The plan will focus on issues affecting the township such as a needs assessment on mixed-use development, areas where growth could be concentrated outside of the Regional Growth Boundary, accommodation of additional land use, and promotion of economic development. This item will cover the cost of a consultant to assist in the preparation of this document.</p>	
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. Improvements 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-</p>	

PUBLIC WORKS DEPARTMENTS

PUBLIC WORKS STAFFING

The Public Works Department organizational chart is depicted below. New personnel may be requested in this 5-year CIP to meet ever-increasing demands of the Municipal Separate Storm Sewer System (MS4) National Pollutant Discharge Elimination System (NPDES) permit requirements and the demand for road maintenance and capital road repairs. The organizational chart reflects current and proposed staffing.



FERGUSON TOWNSHIP						
2019 – 2023 CIP STAFFING						
PUBLIC WORKS STAFFING						
Staffing		1 dendrition				
Direct Costs Estimate	2019	2020	2021	2022	2023	Total
Salary		80,000	85,000	85,000	85,000	335,000
Health/Eye/Dental	0	48,000	48,000	48,000	48,000	192,000
Life/Disability Insurance	included	included	included	included	included	0
Pension	0	8,000	8,500	8,500	8,500	33,500
Employer Taxes		6,240	6,623	6,623	6,623	26,109
Workers Comp	0	4,800	5,100	5,100	5,100	20,100
Total	0	147,040	153,223	153,223	153,223	606,709
		2	2	2	2	
		1 dendrition				
		1 road crew				

BUILDINGS AND GROUNDS SECTION

The total proposed capital costs for the Buildings & Grounds Section totals **\$8.1 Million or 56.8%** 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.

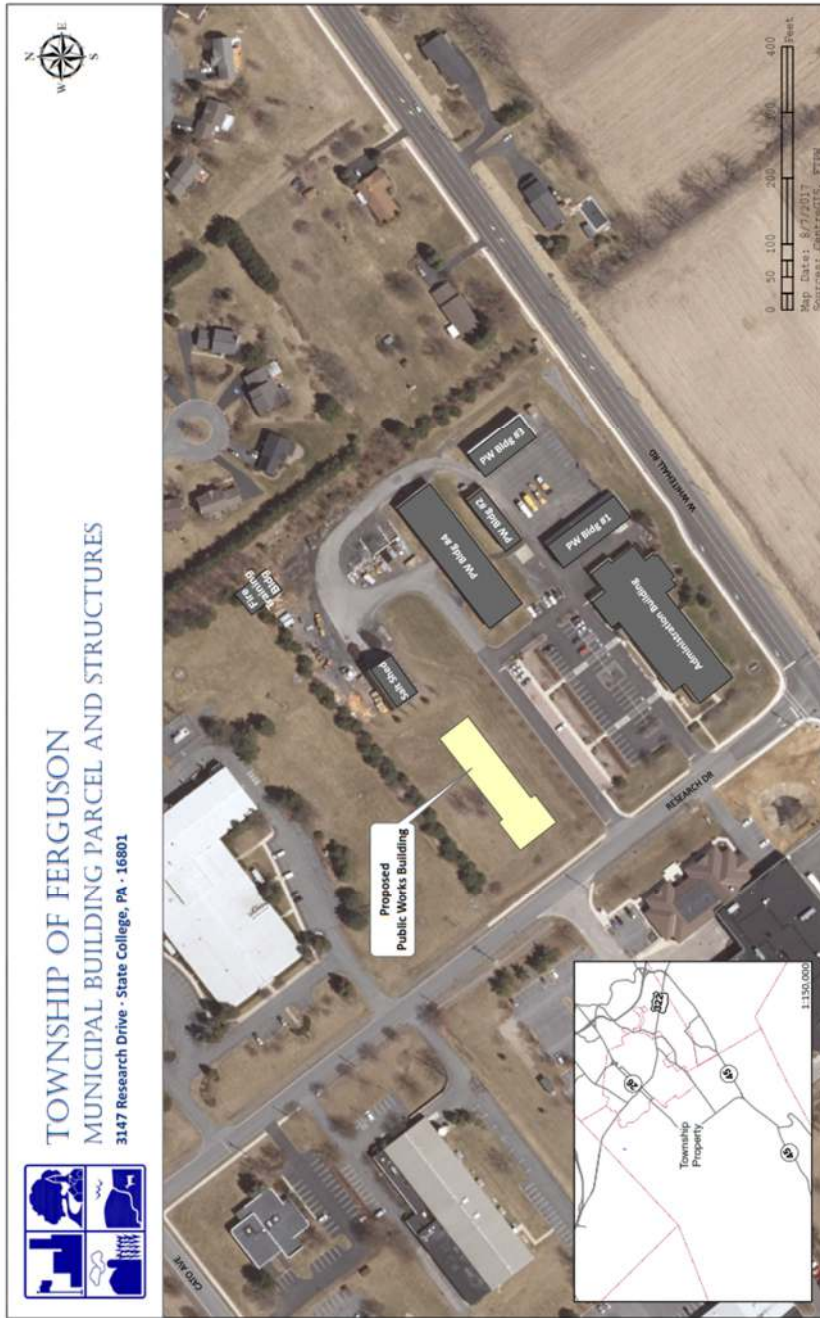
In 2018, architectural and engineering design of a new LEED Gold Public Works building began. Some of these design expenses are expected to carry over to 2019.

In 2019, 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. Square foot costs for such a building can vary from \$150/SF to \$350/SF depending on amenities, code requirements, LEED requirements, location and construction type. The budget includes approximately \$275/SF for a new 13,753 SF building constructed of steel frames on concrete footers, metal trusses, concrete slab on grade, rubber on 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 better serve the needs of the growing Township. In addition, the acquisition of one man leaf collectors, brush grappler truck, and other equipment requires maintenance and storage. Currently, gross truck washing occurs outside on a stone pit, and detailed washing occurs inside buildings with 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.



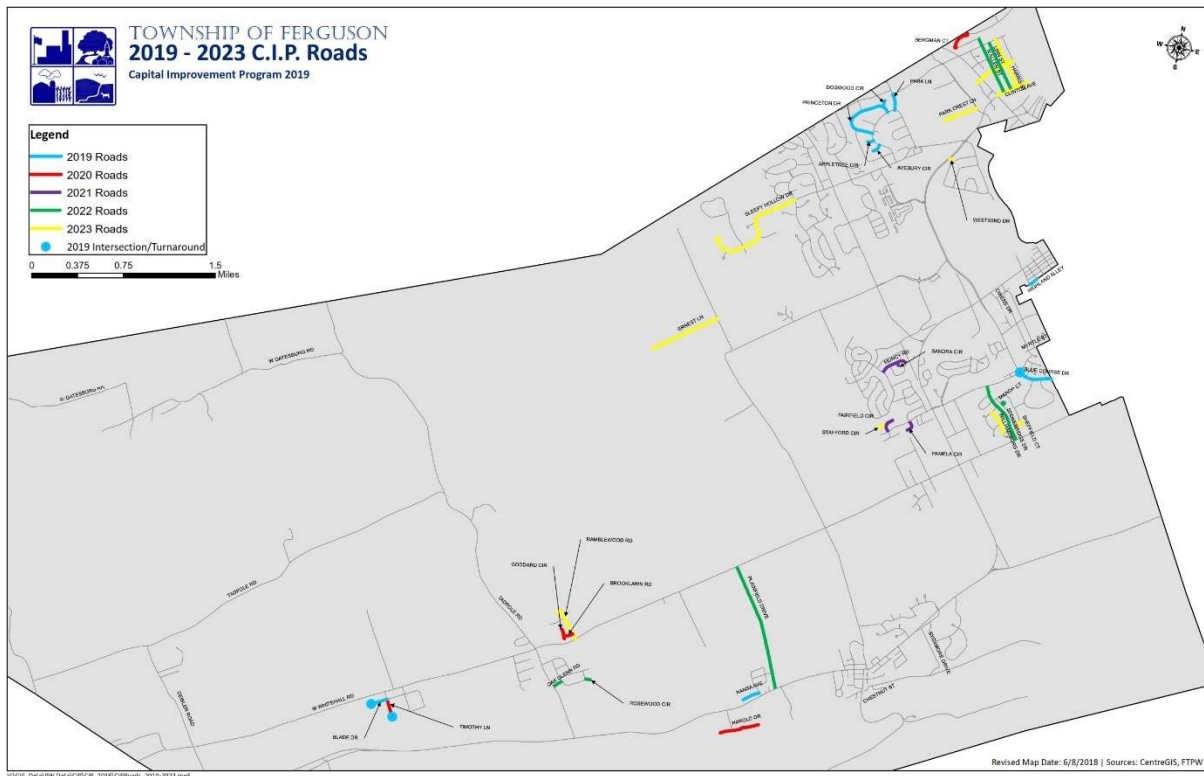
The Public Works Department requests the following buildings and grounds items for this planning period.

FERGUSON TOWNSHIP					
2019 – 2023 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS					
BUILDINGS & GROUNDS					
30.400.409.750					
Description	Year	Expense	Grants	Loans	Cash
New 14,000 ft PW Maintenance Facility inclusive	2019	4,500,000		4,500,000	0
Camera System Additions	2019	2,250			2,250
Fitness Equipment	2019	2,000			2,000
Renovate Administrative Space inclusive	2019	500,000		500,000	0
Door Access System hardware	2019	7,900			7,900
Fitness Equipment	2020	2,000			2,000
Fitness Equipment	2021	2,000			2,000
Fitness Equipment	2022	2,000			2,000
Fitness Equipment	2023	2,000			2,000
New Fire Station Land	2019	80,000			80,000
New Fire Station	2021	2,800,000		2,800,000	0
	2020				0
					0
					0
Total		7,900,150	0	7,800,000	100,150
EXPENDITURES					
Subtotals by Year	2019	5,092,150	0	5,000,000	92,150
	2020	2,000	0	0	2,000
	2021	2,802,000	0	2,800,000	2,000
	2022	2,000	0	0	2,000
	2023	2,000	0	0	2,000
Total		7,900,150	0	7,800,000	100,150

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 **\$14.5 Million or 55.1%** of the **Capital Expenditures for All Funds**. The map below depicts the various roadwork that that township is planning to undertake during the term of this capital plan.

The following table portrays the various road projects during the term of the CIP. Detailed information is including in the appendix for your review. Following the road table is a detail of certain projects that are being funded with grant money.



FERGUSON TOWNSHIP								
2019 – 2023 CIP CAPITAL PROJECTS DETAIL-CASH BASIS								
PUBLIC WORKS ROAD PROJECTS								
FUND	CAT	DESCRIPTION	2019	2020	2021	2022	2023	TOTAL
R=road, D=stormwater, B=bicycle, O=other								
LF	R	ADA Curb Ramp Replacements	90,000	95,000	100,000	105,000	110,000	500,000
TIF	R	ADA Handicap Ramps		12,000	16,000	68,000	63,000	159,000
TIF	R	Appletree Circle	33,000					33,000
TIF	R	ARLE Traffic Signal Performance Metrics (grant)	639,900					639,900
TIF	R	Aveberry Circle	41,000					41,000
TIF	R	Bergman Court		83,000				83,000
TIF	R	Bikepaths, parking lots, tennis courts, sealcoating, line striping	32,000	33,000	35,000	36,000	38,000	174,000
TIF	R	Blade Drive microsurfacing	9,000					9,000
TIF	R	Blade Drive Turnaround	58,000					58,000
TIF	R	Blue Course Drive		141,000			416,000	557,000
TIF	R	Brooklawn Road	29,000					29,000
TIF	R	Clinton Ave					75,000	75,000
TIF	R	Dogwood Circle	33,000					33,000
TIF	R	Ernest Lane					142,000	142,000
TIF	R	Fairfield Circle			74,000			74,000
TIF	R	Goddard Circle	55,000					55,000
TIF	R	Harold Drive		84,000				84,000
TIF	R	Harris Street					132,000	132,000
TIF	R	Kansa Ave Improvements	236,000					236,000
TIF	R	Left Turn Arrows Teaberry Lane/Blue Course Drive	21,000					21,000
TIF	R	Linn Street				201,000		201,000
TIF	R	Manor Court				29,000		29,000
TIF	R	Marengo Road		393,000				393,000
LF	R	Microsurfacing	247,000	259,000	272,000	286,000	300,000	1,364,000
CR	D	MS4 Cheasapeake Bay Pollutant Reduction Project	105,000	110,000	116,000	122,000	128,000	581,000
TIF	R	Muncy Road			104,000			104,000
TIF	R	North Hills Place					92,000	92,000
TIF	R	North Allen Street				228,000		228,000
TIF	R	Oak Glenn Road				39,000		39,000
TIF	R	Old Gatesburg Road			360,000			360,000
TIF	R	Pamela Circle			58,000			58,000
CR	D	Park Hills Drainage	316,000	276,000	232,000			824,000
TIF	R	Park Crest Lane					86,000	86,000
TIF	R	Park Lane	54,000					54,000
LF	O	Pavement Markings	80,000	84,000	88,000	92,000	97,000	441,000
CR	D	Paving Sections of various parks	12,000	41,000				53,000
CR	R	Pine Grove Mills LED light conversion	22,000	106,000				128,000
TIF	R	Princeton Drive	168,000					168,000
TIF	R	Ramblewood Road					80,000	80,000
TIF	D	Reline/Line CMP pipes various places	0	472,000	483,000	581,000	552,000	2,088,000
TIF	D	Video & Clean CMP Pipes various places	18,000	16,000	26,000	15,000		75,000
TIF	D	Repair Stormwater inlets & replace tops	17,000	0	21,000	75,000	87,000	200,000
TIF	R	Replace concrete curbs	42,000	29,000	166,000		31,000	268,000
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
TIF	R	Rosewood Circle				38,000		38,000
TIF	R	Sandra Circle			28,000			28,000
TIF	R	Science Park Traffic Signal	53,000	55,000	579,000			687,000
TIF	R	Sheffield Court					16,000	16,000
TIF	R	Stonebridge Drive				228,000		228,000
TIF	R	Stafford Circle					32,000	32,000
TIF	R	Sleepy Hollow Drive					287,000	287,000
TIF	R	Tadpole Road	344,000					344,000
TIF	R	Timothy Lane microsurfacing	14,000					14,000
TIF	R	Timothy Lane cul-de-sac	16,000					16,000
TIF	R	Westwind Drive			28,000		11,000	39,000
TIF	R	Whitehall Road				327,000	307,000	634,000
TIF	R	Williamsburg Drive					85,000	85,000
								0
Total			2,973,900	2,488,000	2,966,000	2,689,000	3,397,000	14,513,900
EXPENDITURES BY FUND								
CR	D		433,000	427,000	348,000	122,000	128,000	1,458,000
CR	R		22,000	106,000	0	0	0	128,000
TIF	B		0	0	0	0	0	0
TIF	D		35,000	488,000	530,000	671,000	639,000	2,363,000
TIF	R		1,877,900	830,000	1,420,000	1,194,000	1,893,000	7,214,900
LF	R		405,000	426,000	447,000	470,000	493,000	2,241,000
LF	O		201,000	211,000	221,000	232,000	244,000	1,109,000
Total			2,973,900	2,488,000	2,966,000	2,689,000	3,397,000	14,513,900

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 pollutant loads to the Chesapeake Bay will be reduced by specific projects. 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.

In 2018, the Township completed a stormwater fee feasibility study (SFFS). In 2018, 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 SFFS are consistent with goals 1) Financial Stability, 4) Environmental Stewardship, 5) Best Management Practices for Operations, 6) Increase Participatory Government, and 9) Partnerships and Regional Thinking of the Strategic Plan.

Road Improvements by Contract:

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 2018, the Public Works Department utilized Paver software to assess road conditions.

Microsurfacing is a cold-mix paving system; it is not a hot-mix paving as is applied asphalt pavement. The material consists of small aggregate, asphalt emulsion, water and mineral fillers, and is generally applied in a 3/8" thick layer. A durable asphalt seal is applied to roads that have begun to show signs of aging and minor distress. By retarding the surface's natural breakdown, this process extends the pavement's lifespan approximately seven years. Microsurfacing adds no structural value to the pavement, and therefore, roadways that have deteriorated beyond a certain point are generally not good candidates for this process.

Candidates for paving are listed as line items in the CIP. Due to the specialized equipment used in paving operations, large paving projects are competitively bid. Some small paving projects on low volume roads are self-performed by FTPW with rented equipment. Often these small paving projects can be done cost-effectively 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 (prior to 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. 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, new concrete curb 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. Costs are escalated by a construction inflation index in future years.

Storm Pipe Improvements

Prior to a roadway being overlaid with new asphalt, the condition of the inlets and storm pipe is assessed either visually or by remote-controlled camera. The CIP reflects any anticipated costs due to inlet and storm pipe replacement. New inlets set in place can cost \$3,000 each, less if just the top is being replaced. The cost of storm pipe replacement varies based on the length of pipe to be replaced, 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. Structural lining of an old corrugated 18-inch diameter pipe could cost \$100/linear foot.

Americans with Disability Act (ADA) Handicap Accessibility Sidewalk Intersection Ramp Improvements

In accordance with federal and state regulations, sidewalk intersection ramps are upgraded to current ADA standards. These upgrades are required whenever a road is paved or microsurfaced.

For roads to be paved, the concrete work is included in the CIP as a line item. The cost varies for each ramp depending on the existing grades and number of sidewalk blocks that need to be removed to reconstruct the ramp to the proper grades. \$3,500 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 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 a number of 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

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 **\$2.5 Million or 17.5%** of the **Capital Reserve Fund Requests**.

Each year a condition report is generated by the mechanic and road superintendent to assist with preparation of the equipment CIP. Based on the condition report and historical useful life of similar equipment, the CIP is prepared. The equipment fleet comprised of vehicles over \$25,000 has an estimated 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						
2019 – 2023 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
NEW EQUIPMENT PUBLIC WORKS						
30.400.430.750						
Description	2019	2020	2021	2022	2023	Total
Replace 2012 Kubota zero turn mower	9,350					9,350
Traffic signal LED replacements	4,200	4,400	4,600	4,900	5,100	23,200
Overhead Luminaire LEDs	3,780	2,000	4,200	4,375	4,600	18,955
Grappler Vehicle (80% grant)	209,681					
Replace Signal control cabinet Science Park/W College	10,500					10,500
Replace 2003 variable message sign		22,050				22,050
Replace 2003 variable message sign	22,050					22,050
Replace Ingersoll jumping jack compactor	3,000					3,000
Salt Spreader for Tool Cat UTV	4,800					4,800
Spill Response kits for FTPW vehicles	2,625					2,625
Upgrade 2 to 3 intersection signals per year to RADAR (80% GLG grant)	105,000	110,000	105,000	120,000	127,500	567,500
Ground pressure mats (4X8)(12)		3,530				3,530
Welding Table & Exhaust System	9,400					9,400
Small Paver to fit HTC conveyor for road widening				6,380		6,380
Wheel Balancer	5,200					5,200
						0
Total	389,586	141,980	113,800	135,655	137,200	708,540

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					
2019 – 2023 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS					
PUBLIC WORKS EQUIPMENT SINKING FUND					
30.400.430.760					
Description	Age	Year	Additions	Deductions	Balance
Beginning Balance 12/31/2018					994,000
Annual Sinking Fund Contribution		2019	262,500		1,256,500
Replace 2004 Vermeer brush chipper (90% grant)	15	2019		72,652	1,183,848
Replace 2009 Tymco street sweeper	10	2019		292,000	891,848
Replace 2003 F350 sign truck with F550 dual wheel	16	2019		72,000	819,848
Annual Sinking Fund Contribution		2020	275,625		1,095,473
Replace 2007 Caterpillar skid steer loader	13	2020		121,300	974,173
Replace 1997 Bomag roller	23	2020		52,900	921,273
Replace 2011 F550 plow truck	9	2020		121,300	799,973
Replace 2004 bucket truck	16	2020		198,450	601,523
Annual Sinking Fund Contribution		2021	289,410		890,933
Replace 2006 International single axle	15	2021		225,750	665,183
Replace 2001 Caterpillar backhoe	20	2021		150,500	514,683
Annual Sinking Fund Contribution		2022	303,875		818,558
Replace 2010 Brush Bandit chipper	12	2022		87,100	731,458
Replace 2008 single axle plow truck	15	2022		237,000	494,458
Annual Sinking Fund Contribution		2023	303,875		798,333
Replace 2010 Chevy pickup for bike paths	13	2023		153,150	645,183
					645,183
					645,183
Total			1,435,285	1,784,102	
Subtotals by Year			EXPENDITURES		
			2019	436,652	
			2020	493,950	
			2021	376,250	
			2022	324,100	
			2023	153,150	
			Total	1,784,102	

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

PARKS AND RECREATION

The proposed five-year Capital Improvement Program Budget for Parks and Recreation (not including CRCOG) totals **\$1.5 Million or 10.4%** of the **Capital Reserve Fund Requests**. The following projects are recommended to be included in the upcoming five years of the CIP.

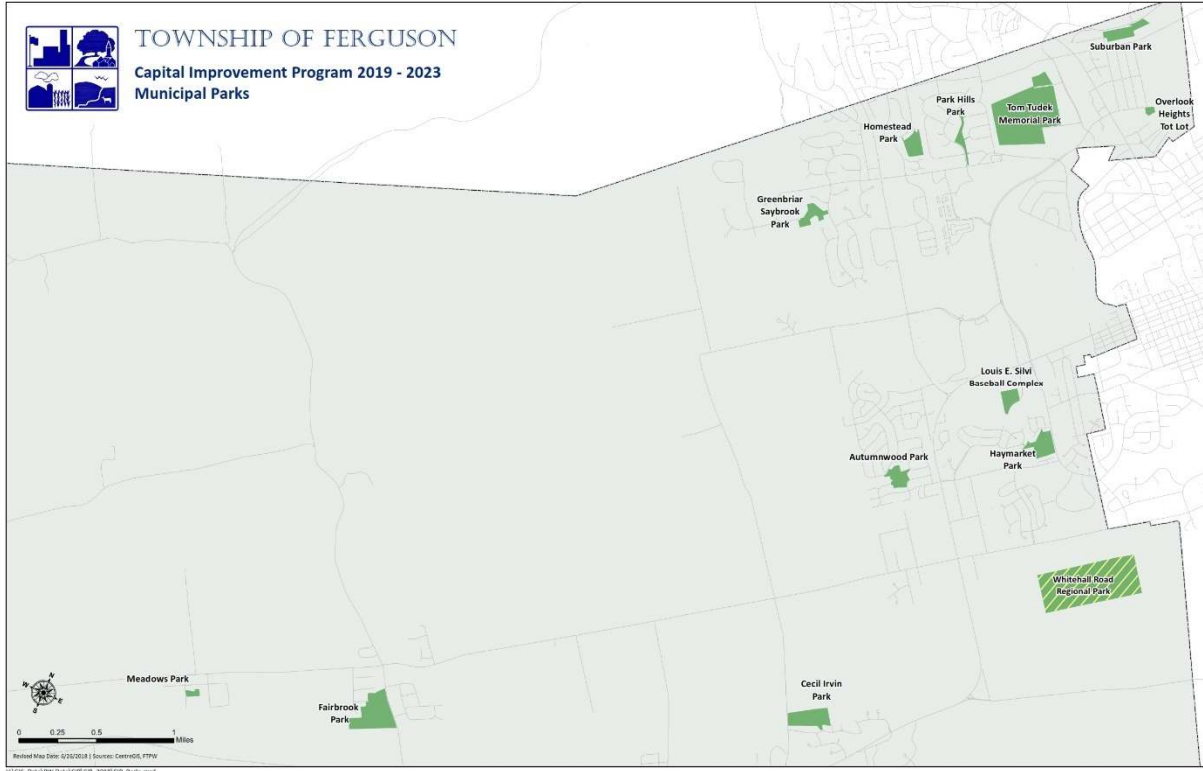
These projects represent the park improvements to meet the growing needs of the township's residents and are consistent with the Township's Recreation, Parks and Open Space Plan and each of the parks' master plans. The projects are proposed to be paid for through grant funds, parkland fee-in-lieu funds and general funds. It should be noted that the township is a partner in the Centre Region Parks and Recreation, Centre Region Parks and Recreation Authority, and in the various regional programs offered by the CRCOG. Long-term debt has been issued to renovate and expand the two regional pools and, therefore, that cost is now incorporated into the township's annual operating costs.

Three regional parks are also part of the regional parks program. Development of those parks has not been finalized. This CIP incorporates the annual capital costs to the township until financing has been finalized among the partnering municipalities. Total projected costs are of total capital expenditures plus the additional financing costs for the pools and parks.

Expenditures for Parks and Recreation have increased significantly over the past 10 years. Much of this increase in costs is associated with the development of three regional parks and the redevelopment of two regional aquatic facilities. At the municipal level, park development in accordance with approved master plans is extremely costly and many times relies upon additional grant funding.

Some of the related costs for these planned improvements may be offset by developer contributions to the parkland fee in lieu fund thus avoiding more impact on the General Fund. Nevertheless, funding for the second phases of development of the three regional parks has not yet been agreed to and could be a cost not factored into the projects found in this budget.

The 2019-2023 CIP includes two park master plans updates. Suburban Park master plan is recommended for updating due to the relocation of sanitary sewer lines and the opportunity to study and define the flood-plain through the park. Fairbrook Park master plan is also recommended to be updated with the purpose of repurposing some of the turf maintained areas to low maintenance no-mow areas and pollinator areas.



Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. Over the next five years, several of the Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

- Objective 10.1: Promote environmental and social stewardship in parkland development.**

area of the park. The amount budgeted reflects the total cost of the project, but a 50% grant match has been requested and an award is anticipated in the fall of 2018.

Recreation, Parks, and Open Space Plan Update	\$25,000
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The Township last completed a Recreation, Parks, and Open Space (RPOS) Plan in 2009. Since that time, there have been incremental developments in Township parks, and both active and passive recreation amenities have evolved to new standards. Prior to any further substantial parkland development projects, the Plan should be updated to reflect these trends and to ensure that the Township’s investment in its parks is consistent with resident and community input. Prior iterations of the RPOS Plan have been done in-house. Given that there is a standing local parks committee, the staff is recommending engaging a consultant to assist in facilitating the RPOS Plan Update in order to produce a better outcome and engage a variety of stakeholders.

Drinking Fountain Replacements	\$10,000
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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.

Haymarket Park Pollinator Garden	\$5,000
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Haymarket Park includes a sizeable stormwater detention basin that has generated complaints from residents about ponding water and is not a very attractive feature for a park. The Township is interested in planting approximately 4.1 acres of the basin with a native pollinator mix. Additionally, approximately .14 acres of the basin is proposed to be planted with a wetland pollinator mix, and additional plantings of native trees, shrubs, and viburnums can also be incorporated. In addition to improving the appearance of the basin and helping with infiltration, this project will also be a “test case” for future plantings in stormwater basins around the Township.

2020

Songbird Sanctuary – Passive Recreation	\$75,000
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In 2016, the Township acquired 9 acres of property identified as Natural Area Conservation on the 2008 Ferguson Township Official Map. While no active recreational amenities are recommended on this site due to its unique infiltration properties, passive amenities such as hiking and biking trails are recommended to provide an enjoyable wooded area to recreate in an otherwise urbanized environment. It is anticipated that staff along with the Ferguson Township Parks and Recreation Committee will complete a Master Plan for the park in-house.

Suburban Park Improvements	\$200,000
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The Suburban Park Master Plan will be updated in 2018/2019 to account for changing recreational needs in the area, as well as planned drainage improvements by the University Area Joint Authority. This development project could be supplemented by a grant from the Department of Conservation and Natural Resources. Precise amenities that will be developed as part of this project are uncertain at this time, pending completion of the updated Master Plan. The University Area Joint Authority is also a potential partner in this project, as they have

expressed interest in the past in financing improvements to the drainage-way in exchange for nitrogen and phosphorous offsets.	
Tudek Farmhouse Roof Replacement	\$15,000
The farmhouse needs a new roof. It is anticipated that this project will be funded by the Tudek Trust Fund.	
Playground Safety & Update Program	\$38,000
To provide for equipment upgrades and replacements in order 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.	
2021	
Homestead Park Play Equipment	\$100,000
The Parks and Recreation Department is recommending updating and adding age-appropriate play equipment and installation by a certified installer.	
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.	
Haymarket Park Restroom Facilities	\$235,000
The master plan for Haymarket Park includes construction of restroom facilities. This park is a highly-used, centralized park. Currently, the only township park where permanent restroom facilities are constructed is at Tom Tudek Memorial Park.	
2022	
Fairbrook Park Master Plan Update	\$25,000
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.	

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.	
2023	
Tom Tudek Memorial Park Phase IIIA	\$355,000
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.	
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.	

FUND 31
REGIONAL CAPITAL RECREATION
PROJECTS FUND

31 REGIONAL CAPITAL RECREATION PROJECTS FUND

REVENUES

341 INTEREST REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue	\$7,268	\$8,000	\$11,000	\$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 2% annual interest.

387 PRIVATE CONTRIBUTIONS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
387.000 Developer Contributions	\$0	\$0	\$400,000	\$400,000

This account represents revenue related to developer contributions toward regional park and recreation projects. For 2019, the township expects to receive developer contributions for fee-in-lieu.

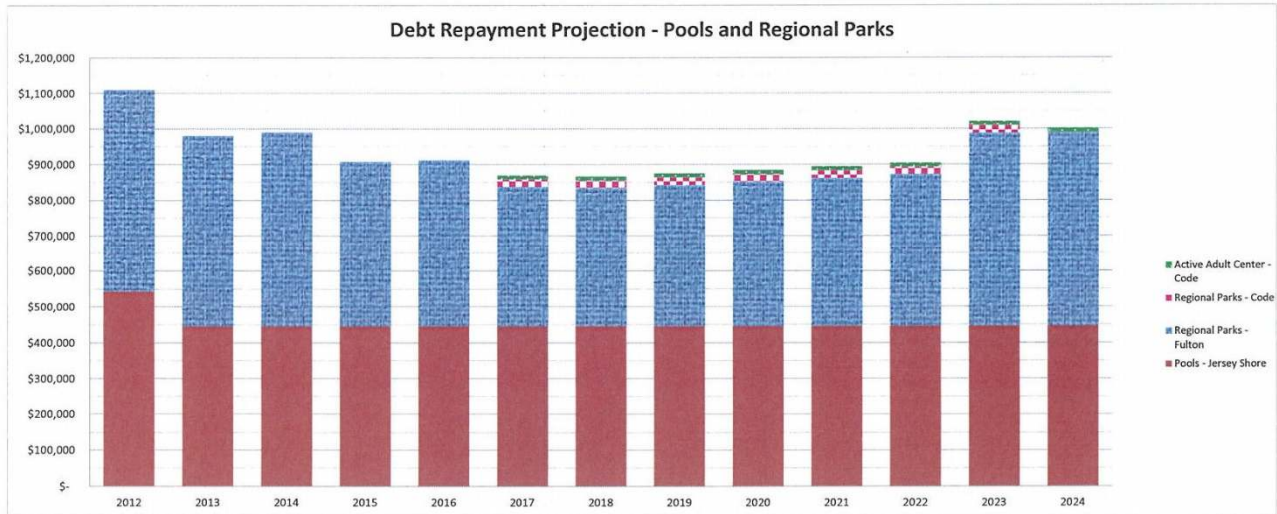
EXPENDITURES

452 REGIONAL PARKS CAPITAL PROJECTS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
452.535 CRCOG Regional Parks Capital	\$108,120	\$104,138	\$104,138	\$104,376

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. The current funding projection for the parks debt repayment bottoms in 2019.



452.750 Regional Park – Capital Improvements	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$45,000

This account is new in 2019 and represents an appropriation committed by the Board of Supervisors to fund the installation of solar arrays on the roof of the pavilion planned for Whitehall Road Regional Park. It is unknown whether this funding will be utilized in 2019.

FUND 32
TRANSPORTATION IMPROVEMENT
FUND

32 TRANSPORTATION IMPROVEMENT FUND REVENUES

341 INTEREST REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue	\$42,520	\$35,000	\$50,000	\$95,000

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 2% annual interest.

351 FEDERAL GRANT REVENUES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
351.030 Federal Grant	\$552,687	\$0	\$0	\$0

No federal funding is expected in 2019.

354 STATE GRANT REVENUES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
354.030 PennDOT Grant	\$0	\$756,000	\$0	\$756,000

Grant funding is budgeted for the Green-Light-Go project Corl Street \$176,000 and the Automated Red-Light Enforcement \$500,000 and Green-Light-Go grant round 4 \$80,000.

357 LOCAL GOVERNMENT GRANT REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
357.000 Utility Reimbursements	\$0	\$0	\$0	\$0

No local grant funding is expected in 2019.

387 PRIVATE CONTRIBUTIONS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
387.000 Developer Contributions	\$10,962	\$0	\$0	\$0

This line item provides for the developer's contributions.

392 INTERFUND TRANSFERS

392.001 Transfer from General Fund	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,638,171	\$1,370,000	\$1,404,000	\$1,404,000

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and a resolution increasing the real estate tax. The Board further directed that a specific fund is established to account for the taxes collected from these increased tax rates. The Transportation Improvement Fund has been established in accordance with Resolution 2001-25. In 2015, the amount of the transfer was reduced. The tax allocations are listed below:

Tax	Rate
Real Estate	21.88%
Real Estate Transfer	60%
Earned Income Tax	3.214%

This line item accounts for the transfer of the dedicated tax funds received from the 2002 tax increases on real estate, real estate transfers and earned income for the dedicated TIF street projects.

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

2018 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,408,760	21.88%	\$308,237
Real Estate Transfer Tax	\$1,500,000	60.00%	\$900,000
Earned Income Tax	\$6,090,890	3.214%	\$195,761
Total			\$1,403,998
2019 CALCULATION			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,422,850	21.88%	\$311,320
Real Estate Transfer Tax	\$1,450,000	60.00%	\$870,000
Earned Income Tax	\$6,929,600	3.214%	\$222,717
Total			\$1,404,037

393 PROCEEDS FROM LONG-TERM DEBT

393.100 Proceeds from Long-Term Debt	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$0

This account represents the proceeds for short-term funding for the West College Avenue Streetscape project.

EXPENDITURES

402 AUDITING

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
402.311 Audit Fees	\$0	\$0	\$0	\$0

No single audit fees are required for 2017.

408 PUBLIC WORKS-ENGINEERING

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
408.313 Engineering Specialties	\$43,208	\$109,000	\$0	\$0

This account represents the cost for engineering and inspection for Township projects. For 2019 no funding is requested.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
408.314 Engineering Design	\$912	\$85,000	\$20,000	\$120,000

This account represents the cost for design assistance for road projects including surveying and drainage design. For 2019 the following is budgeted: engineering design for the shared use path on Valley Vista Drive (40,000), engineering study and permitting for a traffic signal at Science Park/Sandy Drive (\$25,000), Northland Area Mobility Study (balance \$50,000) and \$5,000 for miscellaneous survey needs.

434 STREET LIGHTS

	2017 Actual	2018 Budget	2018 Projected	2019 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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
439.310 Professional Services-ROW Appraisal	\$0	\$4,000	\$0	\$4,000

This item provides funding for any necessary appraisal fees for capital road projects.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
439.311 Professional Services-ROW Acquisition				

\$0 \$2,000 \$0 \$4,000

This item provides funding for any necessary professional fees for capital road projects.

439.312 Right of Way Legal Fees	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$1,000	\$0	\$1,000

This item provides funding for any necessary legal fees for capital road projects.

439.313 Right of Way Acquisition Costs	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$36,000	\$0	\$16,000

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	2017 Actual	2018 Budget	2018 Projected	2019 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 to utilities will be minimized, and known impacts are discussed with utility providers in advance, however not all impacts have been identified.

439.610 Capital Construction	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$1,738,275	\$4,494,300	\$2,350,000	\$3,105,900

PROJECT DESCRIPTION	AMOUNT
Left turn arrows Teaberry Lane/Blue Course Drive	\$21,000
Paved bike paths, parking lots, basketball and tennis courts - pavement repair, seal coating, line striping	\$32,000
Kansa Avenue Improvements - Road Reclamation and Paving and Roadside Drainage Improvements	\$236,000
section of Tadpole Road between Marengo Rd to Gatesburg Rd, mill 3" depth x 3' x 2000' x 3 each wide and base repair	\$95,000
Tadpole Road from Marengo Rd to Gatesburg Rd, double application microsurface	\$249,000
Park Lane from E Park Hills Ave to Aaron Drive, base repair, mill and overlay, no new curb, no drainage	\$54,000

Dogwood Circle, cold in-place recycle or base repair, scratch, overlay, no new curb, no drainage	\$33,000
Princeton Drive, mill and overlay, no curb, limited base repair	\$168,000
Appletree Circle, base repair or cold in-place recycle, overlay, replace bituminous curb with concrete curb included below	\$33,000
Aveberry Circle, base repair or cold in-place recycle, overlay, replace bituminous curb with concrete curb included below	\$41,000
Turn around W Blade - Construction	\$42,000
Blade Drive from Timothy Lane west to dead end, base repair FTPW then microsurface	\$9,000
Timothy Lane, base repair FTPW then microsurface	\$14,000
Timothy Lane cul de sac, mill, scratch, overlay	\$16,000
Goddard Circle, base repair and overlay, no curb, no pipe, includes inlet adjustments	\$55,000
Brooklawn Road, base repair and ovelay, no curb, no drainage	\$29,000
ARLE ATSPM traffic signal performance upgrades	\$639,900
Repair stormwater inlets and replace tops for this year's road projects	\$17,000
Replace concrete curb for this year's road projects	\$42,000
Carryover from 2018, rebudget Corl Street upgrades	\$372,000
Traffic Calming Study and Implementation	\$100,000
Old Gatesburg Road and Science Park Road left turn arrow	\$20,000
Green Light Go round 4 traffic signal digital radar upgrades	\$100,000
Reline various pipes carry over from 2018	\$688,000
TIF SUBTOTAL	\$3,105,900

FUND 33
PINE GROVE MILLS
STREET LIGHT FUND

33 PINE GROVE MILLS STREET LIGHT FUND

REVENUES

341 INTEREST REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue	\$207	\$150	\$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 2% annual interest.

387 DEVELOPER CONTRIBUTIONS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
387.020 Developer Contributions	\$0	\$0	\$0	\$0

This line item accounts for the contributions for the Pine Grove Mills street light project

EXPENDITURES

439 CAPITAL CONSTRUCTION

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
439.610 Capital Construction	\$0	\$0	\$0	\$0

This line item accounts for the costs of construction of the Pine Grove Mills street lights.

FUND 34
PARK IMPROVEMENT FUND

34 PARK IMPROVEMENT FUND

REVENUES

341 INTEREST REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue	\$943	\$500	\$750	\$1,000

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 2% annual interest.

359 FEE IN-LIEU

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
359.080 Fee In-Lieu Revenue	\$6,223	\$0	\$0	\$0

This account reflects receipts for Fee In-Lieu from developers in accordance with the fund provisions.

EXPENDITURES

454 PARK IMPROVEMENTS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
454.XXX Capital Projects	\$0	\$40,000	\$19,000	\$0

No amounts are budgeted for 2019.

FUND 60
POLICE PENSION FUND

60 UNIFORMED POLICE PENSION TRUST FUND

REVENUES

341 INTEREST REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue	\$136,675	\$70,000	\$70,000	\$100,000

This account represents the interest income revenue for the pension plan.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.010 Realized Gains/Losses	\$165,916	\$0	\$0	\$0

This account represents the realized gains/losses on the sales of securities in the plan.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.020 Unrealized Gains/Losses	\$295,300	\$0	\$0	\$0

This account represents the unrealized gains/losses of securities not sold in the plan.

355 STATE SHARED PAYMENTS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
355.050 Act 205 State Funding	\$220,640	\$220,640	\$227,121	\$282,084

This account reflects the expected State funding for the police pension. This is based on the 2018 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

Description	2018	2019
Police MMO	227,121	282,084
Non-Uniform MMO	192,408	222,081
Gross Pension Expense Subtotal	419,529	504,165
Less State Funding	(360,698)	(360,698)
Net Township Pension Cost	58,831	143,467
Less Township Funding (26 pays)	(200,000)	(200,000)
Refund due to General Fund	-\$141,169	-\$56,533
Total State Funding	360,698	360,698
Less Police MMO	(227,121)	(282,084)
Non Uniform State Funding	133,577	78,614

389 MISCELLANEOUS REVENUES

389.000 Miscellaneous Revenue	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$964	\$0	\$0	\$0

This line item represents miscellaneous revenues not recorded in other accounts.

389.010 Employer Contributions	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$0

This line item represents employer contributions toward the police pension plan.

389.020 Employee Contributions	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$72,237	\$90,245	\$83,500	\$89,060

Under Act 600, limitations for Home Rule Municipalities are limited to a maximum of 5% pension contribution since they also contribute to Social Security. This line item represents the funding required to meet the Police MMO (Minimum Municipal Obligation).

Due to the funding shortfall for the year, uniform employees (including the chief) will be required to partially fund the pension plan. For 2017, the employees will be required to pay the maximum allowed 5% of gross base pay.

EXPENDITURES

401 ADMINISTRATION

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
401.240 General Expense	\$0	\$0	\$0	\$0

This account reflects miscellaneous expenditures not specified in other accounts.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
401.340 Advertising & Printing	\$0	\$0	\$0	\$0

This account reflects any costs related to advertising and printing for the pension.

404 LEGAL

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
404.180 Legal Fees	\$594	\$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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.197 Retired Payroll	\$201,662	\$262,878	\$279,700	\$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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.210 Office Supplies	\$0	\$100	\$100	\$100

This account provides for the miscellaneous office supplies for the pension plan

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.229 Meeting Expenses	\$202	\$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.310 Actuarial Fees	\$4,000	\$0	\$8,500	\$0

Professional services for the account include actuarial fees. Actuarial studies are required every two years. The most recent study was completed in 2017. The next study is due in 2019.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.311 Payroll Processing Fees	\$303	\$700	\$700	\$700

This account provides for the cost of providing pension payroll for the retired officers through a 3rd party payroll processor.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
410.312 Broker Fees				

\$20,292

\$35,000

\$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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue- Banks	\$285	\$25	\$25	\$50

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 un-invested funds (non ICMARC) in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes 2% annual interest.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.010 Interest Revenue- ICMA-RC-Pension	\$412,809	\$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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.020 Interest Revenue ICMA-RC-Retirement Health Savings	\$7,624	\$0	\$0	\$0

This account represents the investment and earnings in the ICMA-RC Retirement Health Savings Account.

355 STATE SHARED PAYMENTS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
355.050 Act 205 Funding	\$141,832	\$135,351	\$133,577	\$78,614

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

Description	2018	2019
Police MMO	227,121	282,084
Non-Uniform MMO	192,408	222,081
Gross Pension Expense Subtotal	419,529	504,165
Less State Funding	(360,698)	(360,698)
Net Township Pension Cost	58,831	143,467
Less Township Funding (26 pays)	(200,000)	(200,000)
Refund due to General Fund	-\$141,169	-\$56,533
Total State Funding	360,698	360,698
Less Police MMO	(227,121)	(282,084)
Non Uniform State Funding	133,577	78,614

389 PENSION FUNDING

389.000 Employer Contributions (gross)	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$50,780	\$144,500	\$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. This assumes prefunding 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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$0	\$0	\$0

This account reflects employee fud from service before fully vesting.

389.020 Forfeiture Revenue	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$2,173	\$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	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$10,000	\$5,500	\$10,000	\$5,000

This line item reflects the contributions made by the Township to the ICMA-RC retirement health savings account.

EXPENDITURES

483 EMPLOYER PAID BENEFITS

483.300 Pension Distributions	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$138,592	\$0	\$0	\$0

This account is for the estimated total of benefits that will be paid out of the Non-Uniform Employee 401 (a) Pension Plan. The non-uniform 401 (a) pension plan is a defined contribution 401(a) Money Purchase Plan that was established through a through ICMA Retirement Corporation. The plan is set up such that vesting in the plan occurs on a graduated scale beginning in year 3, which results in full vesting at the end of year 7.

492 INTERFUND OPERATING TRANSFERS

492.001 Refund of Employers Contributions	2017 Actual	2018 Budget	2018 Projected	2019 Budget
	\$0	\$87,250	\$141,000	\$56,500

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund prefunding of the plan as the result of State Aid. A portion of the Act 205 is historically available to reimburse the Township minimum pension obligation. This refund will be made prior to the end of the year and is normally made in mid-December.

FUND 93
TOM TUDEK MEMORIAL PARK FUND

93 TOM TUDEK MEMORIAL PARK TRUST FUND

REVENUE

341 INTEREST REVENUE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.000 Interest Revenue-Banks	\$2,239	\$75	\$125	\$125

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 2% annual interest.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.010 Interest Revenue-FNB Wealth Management	\$4,704	\$2,000	\$2,300	\$2,700

This account reflects earnings from the FNB Wealth Management fixed-income investments net of fees. This is based on a balance of \$137,000 and a 2% return. Net of broker fees.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
341.020 Gain/Loss-FNB Wealth Management	\$7,203	\$	\$0	\$0

This account reflects gains and losses from the FNB Wealth Management investments.

342 RENTS & ROYALTIES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
342.200 Rental Payments – Farmhouse	\$5,078	\$15,000	\$11,500	\$15,500

The Trust rents the former Dreibelbis Farmstead home to recoup some of the expenses to maintain the home. This assumes 12 months of rent @ \$1,290 per month net of fees.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
342.220 Horse Boarding Fees	\$0	\$3,200	\$1,200	\$2,400

Beginning in August 2007, the Trust was boarding two horses with the capacity to board an additional two horses. The monthly rate is \$100 per stall.

387 PAYMENTS & CONTRIBUTIONS

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
387.000 Other Contributions				

\$100 \$0 \$0 \$0

In 2018, the Trust participated in the Centre Gives Campaign of the Centre Foundation. Also, the Trust authorized \$10,000 of investment to open a Centre Foundation Fund with the goal of raising additional revenue. It is anticipated that this partnership will continue to raise funds to help the Trust become more financially secure.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
387.020 Butterfly Gardens Contributions	\$0	\$250	\$0	\$500

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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
387.030 Elsie Tudek Memorial Contribution	\$0	\$0	\$3,200	\$500

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 some small efforts are expected to be undertaken in 2019. The use of this money undetermined at this time.

EXPENDITURES

401 ADMINISTRATION

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
401.340 Advertising and Printing	\$0	\$0	\$0	\$500

This account is for funding to be used to develop print and online advertising material to help the Trust raise additional funding through Centre Gives and other fundraising campaigns.

402 AUDITING SERVICES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
402.311 Auditing Services	\$1,000	\$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 2019.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
402.312 Broker Fees	\$0	\$1,200	\$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

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
452.373 Rental House Improvements	\$588	\$4,000	\$0	\$4,000

This account is used to fund capital improvements to the Tudek rental house. No large capital improvements are planned for 2019; however, it is prudent to include a small appropriation for unforeseen expenses.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
452.376 Implement Shed	\$0	\$500	\$0	\$500

Potential miscellaneous expenses related to the implement shed.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
452.750 General Improvements	\$0	\$0	\$0	\$3,500

With the passing of Elsie Tudek in 2018, the Trust raised over \$3,000 to construct a memorial in her honor. It is undetermined what that memorial will be at this time.

454 OPERATING EXPENSES

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
454.220 Park Operating Supplies	\$0	\$500	\$0	\$500

This account is used to record miscellaneous operating expenditures.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
454.239 Butterfly Gardens	\$0	\$500	\$850	\$1,000

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.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
454.372 Dog Park Maintenance	\$40	\$0	\$250	\$250

This account represents expenditures for maintaining the dog park.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
454.373 Farmhouse (Rental House)	\$4,967	\$1,550	\$700	\$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).

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
454.375 Barn (Horse Barn)	\$463	\$300	\$420	\$450

This account includes water service and electricity for the horse barn. This is payable by the Trust and not the tenant per the terms of the lease.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
454.376 Implement Shed Maintenance)	\$0	\$500	\$0	\$250

This account reflects costs related to the maintenance of the implement shed.

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
454.800 Depreciation Expense	\$3,218	\$3,218	\$3,218	\$3,218

Since this is a non-profit trust, accounting guidelines specify that fixed assets be depreciated over their useful lives. This represents the annual cost of depreciation of the fixed assets of the Trust. This is a non-monetary amount in compliance with GAAP (generally accepted accounting principles). This is considered an expense in the financial statements.

486 INSURANCE

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
486.352 General Liability Insurance	\$3,216	\$3,000	\$5,200	\$6,500

Insurance coverage for the Trust covers its exposure for both property and liability on the approximately 40 acres it owns. This 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 further indemnify the Trust against potential losses.

489 CONTINGENCY

	2017 Actual	2018 Budget	2018 Projected	2019 Budget
489.240 Contingency				

\$0

\$500

\$0

\$500

This account represents unforeseen and unanticipated expenditures.

GLOSSARY

GLOSSARY

Accrual Basis

A basis of accounting in which transactions are recognized at the time they are incurred, rather than when cash is received or spent.

Annual Budget

A plan of financial activity for a specified period of time (usually 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 a one-year period.

Assessed Valuation

The estimated value of real estate by the County Assessor, as a basis for levying property taxes.

Assessment Ratio

The ratio at which the tax rate is applied to the tax base.

Asset

Property owned by a government, which has monetary value.

Assigned Fund Balance

Fund balances that are constrained by the Township's intent to be used for a specific purpose, but are not restricted or committed.

Available Fund Balance

This refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Balanced Budget

A budget in which current year revenues equal or exceed operating expenses and any recurring capital expenses

Bond

A written promise to pay a specified sum of money (called principal or face value) at a specified date or future dates along with periodic interest paid at a specified percentage of the principal.

Bonded Debt

The portion of indebtedness represented by outstanding bonds

Budget

The financial plan for maintaining the Township for one 12-month period. The plan is an estimate of the proposed expenditures and the proposed means of financing them.

Budget Calendar

The schedule of key dates, which a government follows in the preparation, adoption, and revisions of the budget.

Budgetary Control

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Asset

Assets valued at \$2,500 or more at acquisition and having an estimated useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget

The appropriation of bonds or operating revenue for improvements to facilities, and other infrastructure.

Capital Equipment

Tangible equipment items, other than real property, whose value exceeds \$2,500 and whose useful life exceeds one year.

Capital Improvement Plan

A five-year plan of proposed capital expenditures and the means of financing them. The Capital Improvement Program is usually enacted in conjunction with the complete annual operating budget, which includes both operating and capital outlays.

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Project

Projects whose value exceeds \$25,000 and whose useful life is longer than three years.

Chart of Accounts

A chart detailing the system of numbered and descriptive general ledger accounts used to designate funds, assets, liabilities, fund balances, revenues, and expenditures.

CAFR

The official annual report stating the financial position and the result of operations for the Township for the year. It incorporates an opinion of the reports general-purpose financial statements by an independent certified public accounting firm.

Committed Fund Balance

Fund balances that are restricted by the highest level of decision-making authority.

Debt Service

Payment of interest and principal to holders of a government's debt instruments.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department

A unit of the Township government segregated by function. A department head manages departments that reports to the Township Manager.

Disbursement

The expenditure of monies from an account.

Distinguished Budget Presentation Award Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Earned Income Tax

A tax levied on all income earned as salary and wages. Passive income such as interest, dividends, capital gains, and pensions are exempt from this tax.

Employee Benefits

Personnel costs that are supplemental to employee's base salary, which 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. Used in budgeting, encumbrances are not GAAP expenditures or liabilities but represent the estimated amount of expenditures needed to complete unperformed contracts or those in process.

Expenditure

The use of financial resources for the provision or acquisition of goods received or services rendered, payment of debt service, transfers or other financial uses.

Fiscal Year/Calendar Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Typically beginning on dates other than January 1. If such year begins on January 1, it is considered a Calendar year.

FTE (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 certain objectives.

Fund Balance

The excess of a fund's assets over its liabilities.

General Obligation Bonds

When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation bonds.

General Obligation Notes

When a government pledges its full faith and credit to the repayment of the bank loans it undertakes, then those loans or notes are general obligation notes.

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Gross Bonded Debt

The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

Home Rule

A Township that has authority to exercise any power and perform any function pertaining to its government and affairs, including but not limited to, the power to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax; and to incur debt.

Infrastructure

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

Intergovernmental Transfer

Intergovernmental Transfers may also be considered grants. They represent a contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments.

Line Item Budget

The presentation of the Township's budget in a form, which lists each spending unit's approved budget by specific line item of expense, along with the dollar amount budgeted.

Mill

The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

Modified Accrual Basis

Governmental funds are accounted for by using the modified accrual basis. Under it, revenues are recognized when they become susceptible to accrual (when they become both 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 a sporadic, unpredictable pattern.

Non-Spendable Fund Balance

Fund balances that are not in spendable form, such as inventories.

Objective

Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific period.

Open Space Fees

Fees collected from residential developers in lieu of dedicating land for recreational or open space use.

Operating Budget

The primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The Operating Budget excludes capital improvement.

Operating Expenses

The cost for personnel, materials, and equipment required a department to function

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services

Operating Transfer

Routine and recurring transfers of assets between funds.

Personal Services

Expenditures for salaries, wages, and fringe benefits of a government's employees.

Program

A group of related activities performed by one or more organizational units for accomplishing a specific function for which the government is responsible

Real Estate Transfer Tax

This tax is a levy on the value of real property when ownership is transferred.

Recurring Revenues

Revenues that are received more than one time. Tax revenues are an example of recurring revenues.

Restricted Fund Balance

Fund balances that are restricted by external parties or enabling legislation.

Revenue

The term designates an increase to a fund's assets which, does not increase a liability (e.g., proceeds from a loan), does not represent repayment of expenditures already made or does not represent a cancellation of certain liabilities; and does not represent an increase in contributed capital.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

Special Assessment

A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service that is deemed to primarily benefit those properties.

Tax Levy

To impose taxes for the support of government activities.

Taxes

Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Unassigned Fund Balance

The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

FINANCIAL POLICIES

Township Financial Policies

The Township maintains a number of written financial policies to guide staff in managing the financial affairs of the Township. The financial policies are guidelines and not official adopted policies of the Township. The outcomes of the policies are designed to:

1. Maintain long-term fiscal sustainability
2. Provide sufficient financial resources to fulfill service needs
3. Enhance transparency related to the financial affairs of the Township
4. Enhance Township brand and reputation in the financial community
5. Enhance 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 guides the Township activities. The charter allows the Township more flexibility in taxation and other revenue-generating activities.

Internal Controls

The Township will implement and maintain necessary internal controls to prevent, detect and correct accounting system weaknesses.

The Township will maintain segregation of key duties and use the fraud diamond as a guide to preventing fraud.

Fiscal Monitoring

The Township will present cash balances to the elected officials monthly.

The Township will present actual revenues and expenditures compared to budget on a quarterly basis to the board of supervisors.

Budgetary and Accounting Basis

The Township reports the annual operating budget and the capital improvement plan on the cash basis of accounting. The Capital budget is a plan, rather than an authorization to spend. The annual operating budget is prepared on the cash basis of accounting. Financial transactions are reported based on the timing of cash receipts and disbursements. With the exception of encumbrances, the authorization to spend lapses along with the budget.

The Township fund financial results are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

The Township will utilize best practices, including the concept of zero-based budgeting in preparation of the budget.

Balanced Budget Policy

The Township defines a balanced budget using the following formula. This includes using existing fund balances to offset any deficit in the annual budget:

Beginning Fund Balance + Revenues - Expenditures.

Fund Balance Policy

The Township will maintain minimum unassigned general fund operating fund balances between 15% and 50% of annual operating expenditures.

Cash Management Policy

The Township will maintain sufficient cash reserves to maintain operations for a minimum of 60 days. It will strive to maintain minimum cash reserves of up to 6 months of operations.

The Township will maintain separate bank accounts for each fund rather than centralizing cash into one account. This minimizes the chance of comingling funds.

Cash receipts will be deposited as expediently as reasonably possible to obtain interest earnings.

Investment Policy

The Township will follow Federal and State laws regarding investments, including PA Act 72. The Township reviews investment returns on a regular basis and adjusts as necessary to obtain the highest return within the risk models allowed by law.

Revenue Policy

The Township seeks to maintain a diversified and growing revenue base to maintain sufficient monetary reserves to fulfill current and future service needs.

The Township strives to maintain current tax rates as long as feasible without necessitating a reduction in essential services.

The Township will strive to obtain intergovernmental funding, grants, and contributions to provide additional funding for Township projects and endeavors.

The Township will strive to under budget revenues within 5% of actual revenues, using historical trends, economic modeling, growth projections and other means available.

Debt Policy

Since debt is spending without the requisite current reserves, and the danger of excessive debt obligations, it is necessary to limit debt to amounts sustainable over the long term. With this in mind, the Township advances certain policies related to debt

1. The Township will maintain sufficient cash reserves for current and long-term operations.
2. The Township will strive to accumulate sufficient funding in advance of projects wherever possible.

3. The Township will limit leasing of equipment since leasing is the most expensive means of obtaining equipment.
4. The Township will limit long-term debt proceeds to capital projects or large equipment. Long-term debt will not be used for operating expenses.
5. The Township will strive to limit long-term debt service requirements to no greater than 15% of annual revenues, with a goal of eliminating long-term debt if feasible.

Expenditure Control

The Township will implement and maintain policies to limit spending to legal budgeted levels.

The Township scrutinizes expenditures in accordance in order of the largest expenditure to the smallest and 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 on a quarterly basis.

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 key revenues and capital expenditures and staffing changes needed to improve or maintain Township capital assets.

The capital plan will also include operating activities projections to forecast comprehensive Township operations for the five years.

Capital assets are currently defined as assets with an expected service life of more than one year and a minimum cost of \$2,500.