



Township of
FERGUSON
Pennsylvania

COMPREHENSIVE BUDGET
2023



A HOME RULE MUNICIPALITY

Ferguson Township Budget Key Personnel

Board of Supervisors

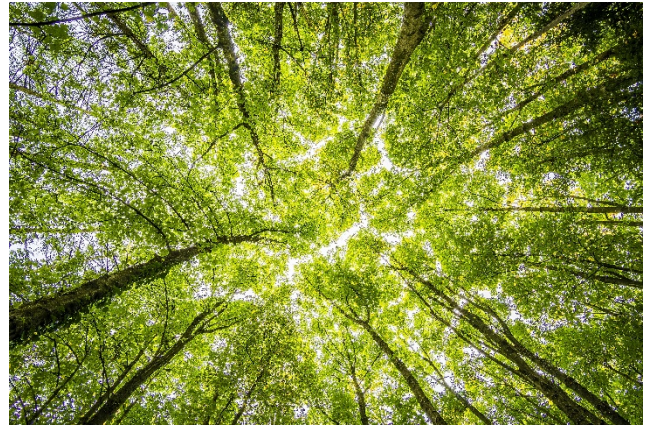
Laura Dininni, Chair

Lisa Strickland, Vice Chair

Patricia Stephens

Vacant

Jeremie Thompson



Leadership Team

Centrice Martin, Township Manager

Jaymes Progar, Assistant Township Manager

Angela Kalke, Human Resources Administrator

David J. Modricker, P.E., Director of Public Works

Eric R. Endresen, Director of Finance

Vacant, Chief of Police

Jenna Wargo, AICP, Director of Planning & Zoning

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Township Manager's Budget Message

To the Board of Supervisors and Township Residents,

I am pleased to present the proposed 2023 Township Operating Budget for the Board of Supervisors. Township staff has worked to prepare a budget that effectively meets the fiduciary responsibility of managing the finances of Ferguson Township in accordance with the policies of the Board of Supervisors and the objectives of the Office of the Township Manager.

As your newly appointed manager for FY 2023, I intend to prioritize Goal 5: Best Management Practices for Operations from the 2017 Ferguson Township Strategic Plan. The operating budget represents more than the allocation of funds. It sets the tone for our community's goals, vision, and priorities. This is notable, as the Township considers common local government challenges such as ransomware and malware attacks, aging infrastructure, inefficient processes, and paper-based workflow.

Other challenges include low recruitment and employee retention and complex issues for the Township, including inflation, high consumer price indexes, a changing labor market, and the potential for economic decline. However, Ferguson Township is a thriving community that continues to experience growth with an increase in population and business. I commend the staff at Ferguson Township for working together as we respond to the opportunities and challenges that come with increased demand for excellence in services and managing the expanding infrastructure needed to support the Township's growth.

I want to recognize the leadership team members for their hard work, dedication, and unwavering public service to the residents of Ferguson Township over the past year. It has been a year of transition for the team, with new team members in the Manager, Assistant Manager, Chief of Police, and communications coordinator roles. This transition occurred while negotiating the initial Public Works labor agreement, implementing a stormwater fee, and ensuring the continuity of the excellent service provided by former manager David Pribulka and Chief Chris Albright. I can say with a high level of confidence that Ferguson Township has the right leadership in place within the departments to move forward and achieve the goals and vision established by the Board to continue providing public services and a high quality of life to the citizens of the Township.

This budget represents financial resiliency, our community's commitment to economic stability, improving operational efficiencies, capital investments to maintain the township's infrastructure, hiring and retaining the best team to maintain infrastructure, provide exemplary service with improving operational efficiency by leveraging technology. The goals presented for the fiscal year 2023 are informed by 2022 achievements and objectives established to achieve goals identified by the Board of Supervisors.

FY 2023 Goals

- Construct Park Hills Drainageway Improvements
- Increase transparency with the implementation of ClearGov Budget Book
- Advancing progress on the Township's Pollutant Reduction Plan
- Develop Information Technology (IT) Governance Policies
- Update 2014 IT Strategic Plan
- Establish IT Specialist Position
- Replace phone system through issuance of Request for Proposal (RFP)
- Establish Human Resource position for an HR Business Partner Model

2023 COMPREHENSIVE BUDGET

- Create a robust recruitment and retainment strategic plan
- Develop Township finance policies, procedures, and process
- Develop an internal and external communications plan for increased resident and employee engagement
- Construct Suburban Park – Phase 1
- Construct Cecil Irvin Park – Phase 2.1

FY 2022 Achievements

- Concluded collective bargaining negotiations and executed Collective Bargaining Agreement (CBA) with Teamsters
- Recruited Ferguson Township Police Chief
- Amended the Agricultural Partial Exemption Policy
- Conducted an organizational assessment with a focus on the administration and the finance and tax departments
- Conducted an Informational Technology (IT) assessment
- DCNR grant application submission

Ferguson Township is a thriving community and has historically relied on managed growth to fund spending levels. The development has allowed the Township to prosper without increasing tax rates since 2006. The recent accomplishments and future investments prioritized for 2023 will arm the Township with resources, talent, and assets to remain resilient and steady.

Proposed within the draft 2023 budget include five (5) new staffing positions and awarding a 5 percent cola and 2 percent merit increase; capital investments include the purchase of two (2) police vehicles, infrastructure improvements, implementation of four (4) software services to improve operational efficiencies; projects involving stormwater improvements, two (2) neighborhood parks are scheduled for significant park improvements, construction of the Park Hills drainageway improvements, and a strong focus forward mindset that prioritizes high-quality services leveraging grant funding and community partnerships.

Respectfully,



Centrice Martin
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 this document's information is straightforward yet comprehensive enough to answer any questions you may have.

This budget represents the estimated costs by professional departmental staff to provide desired services to the public. It is built from the bottom up.

Budgeted governmental expenditures, not including pension trust funds or Tom Tudek Memorial Park Fund, of \$23,494,088, and revenue totals \$18,926,050, net of interfund transfers of \$ 3,993,233. The ending fund balances for all governmental funds is \$10,895,329 or 40% of budgeted expenditures.

Real estate tax revenue is predicted to increase slightly as the township housing increases.

The real estate transfer tax (taxes paid when a property is bought or sold) is predicted to remain at \$1,500,000. The transfer tax revenue can be challenging to predict with a high degree of accuracy since it depends on conditions that fluctuate year-to-year and the type of property being transferred.

The Earned income tax is predicted to reach pre-pandemic levels and is budgeted at \$7,273,746. Earned income tax is the Township's single largest revenue source based on employment levels and wages.


The Township partners with other Centre Region municipalities in some extensive regional activities. This helps keep township expenses lower than otherwise

The township has its own debt in addition to regional debt. With the construction of the LEED Gold public maintenance facility, the township added \$6.845 million in debt over 25 years. Annual debt service payments approximate \$400,000 per year.

The township implemented a stormwater program in 2022 to manage the additional rain and flooding to assist with weather and climate trends. This program increased revenue to the program over \$1.5 million annually. The fee offsets most of the costs for the program. Any additional funding will come from the general fund balance.

It is important to note that the township finances are sufficient to pay current operational costs and provide necessary capital needs for the near term. The budgeting processes, financial oversight, and limited debt levels are a large part of this success.

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, 2020

Christopher P. Morill

Executive Director

Community Profile

Since its formation in 1801, Ferguson Township has grown into a diverse community, combining suburban life characteristics 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 approximately 52 square miles and is home to about 19,462 residents, according to the Population Estimates reported in the 2020 Census Quick Facts. 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: 19,009
Population Density 365.6 per sq mi
Land Area: 52 square miles
Elevation: 1,200 ft
Boundaries: Fixed
County: Centre
Named for: Thomas Ferguson, mill owner



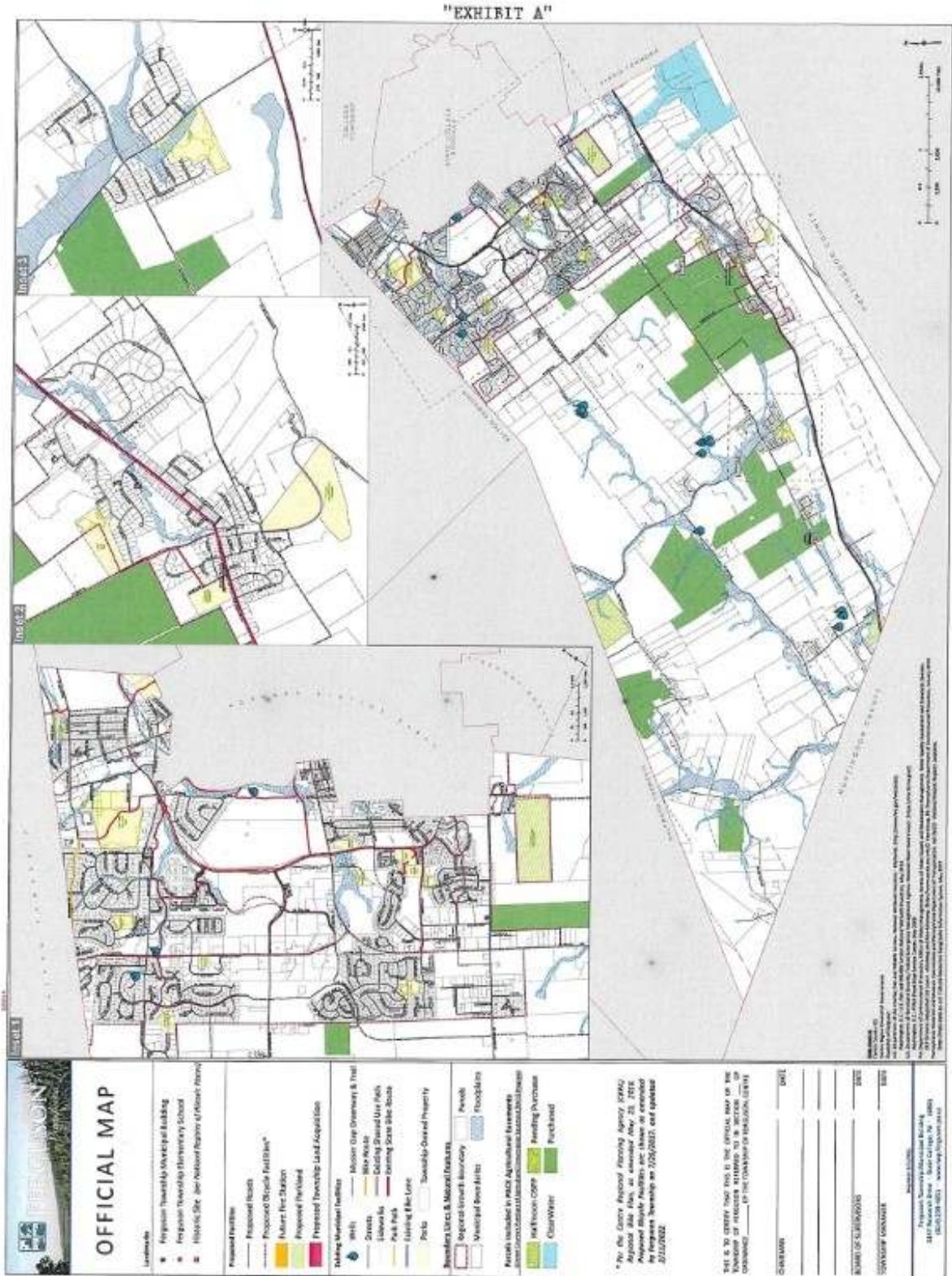
Form of Government

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). A Township Manager is responsible for administering the programs and policies authorized by the Board of Supervisors. Additionally, the Township government includes the Planning Commission, Zoning Hearing Board, Tree Commission, Parks and Recreation Committee, and other appointed authorities, boards, and commissions that convene on an as-needed basis to address various issues.

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

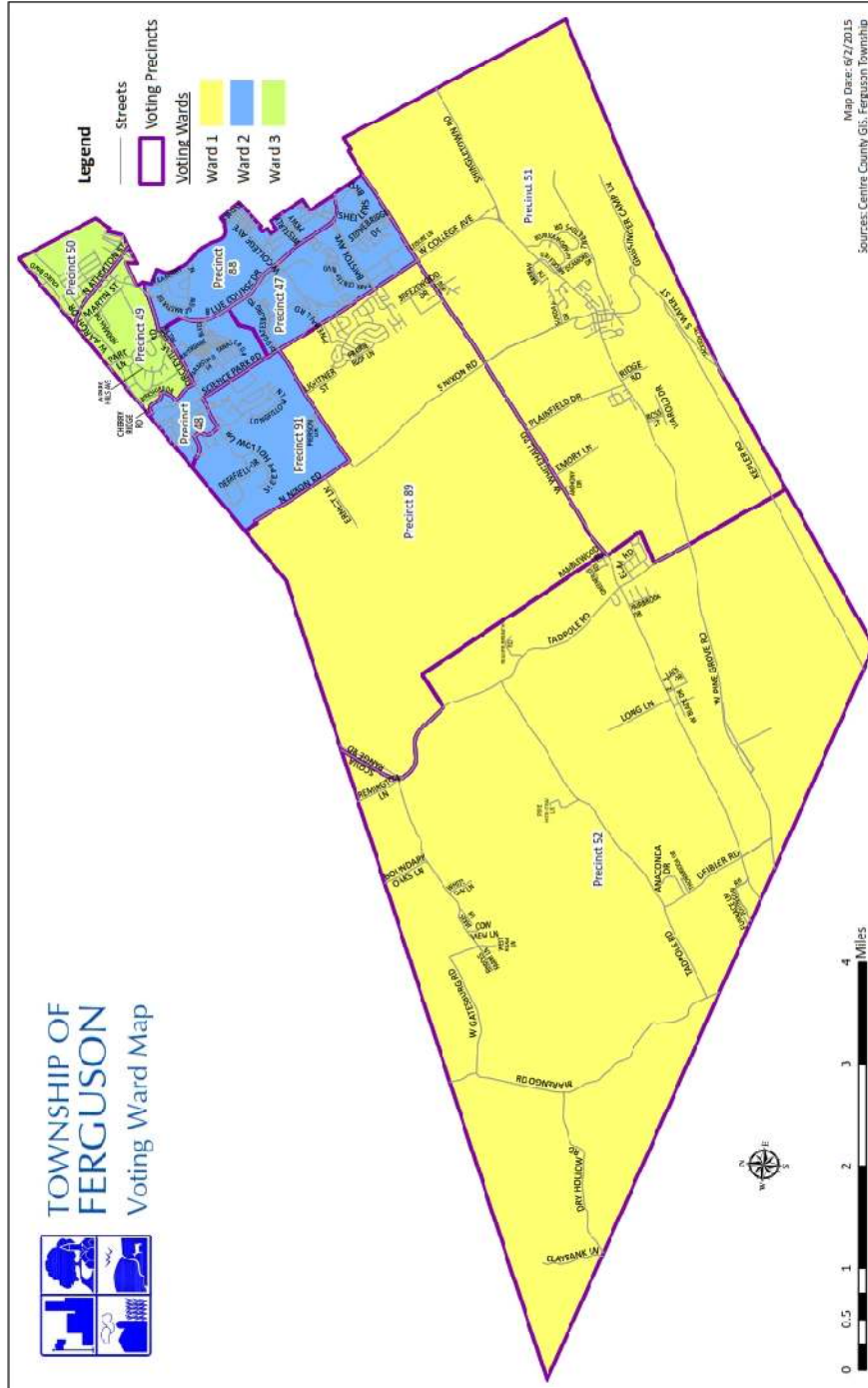
Since the late 1960s, Ferguson Township has actively participated in the Centre Region Council of Governments (CRCOG). The Centre Region COG is a voluntary association of the Borough of State College and the Townships of College, Ferguson, Halfmoon, Harris, and Patton. It is responsible for administering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

Township Official Map



Voting Wards

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



Board of Supervisors

2023 Board of Supervisors

Vacant	Patty Stevens	Jeremie Thompson	Laura Dininni	Lisa Strickland
Supervisor At-Large	Supervisor Ward III	Supervisor Ward II	Chair Ward I	Vice Chair At-Large



Pictured from left to right: Patty Stephens, Lisa Strickland, Jeremie Thompson, Tierra Williams, and Laura Dininni

The Board of Supervisors is the elected official body ultimately responsible for the Township's 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 simultaneously.

In 2022, the Board and staff welcomed two new supervisors, Jeremy Thompson (Ward II) and Tierra Williams (At-Large). Not pictured is the new Supervisor replacing Tierra Williams, Corey Gracie-Griffin.



VISION STATEMENT

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

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



MISSION STATEMENT

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



Township Values

Competent, efficient, professional service delivery 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, employees, professionals, and students. Each gives the area a character all its own. Our responsibility is to ensure that policies and service delivery maintain 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, we are responsible for properly maintaining and providing for the safety of our community's neighborhoods, streets, parks, and common areas.

Managing our resources wisely.

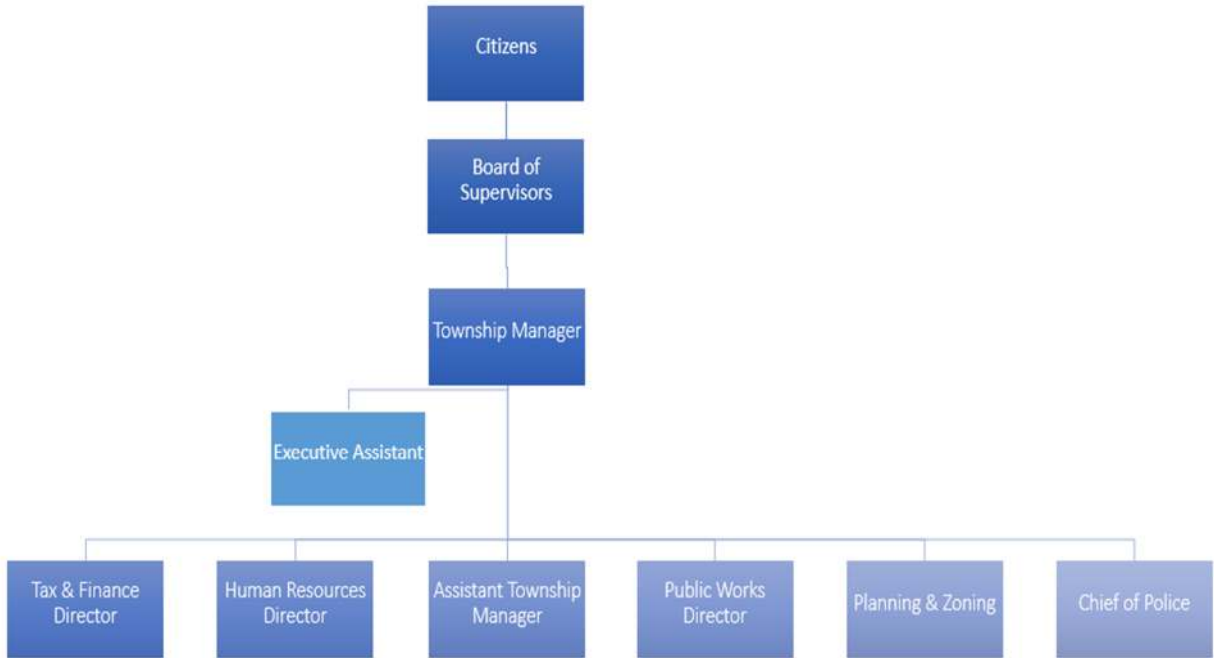
It is recognized that resources, including tax revenue, public utilities such as water and sewer, and police and fire services, are finite and must be allocated most efficiently. Our responsibility is to continuously review and refine our practices to improve public resources management to provide the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

Collaborating with our neighboring municipalities to provide cost-effective services. The Centre Region is home to one of the Commonwealth's premier and oldest Council of Governments. For decades, the municipalities that comprise the Centre Region have recognized the benefits of regional cooperation to improve service delivery effectiveness and efficiency. Our responsibility is 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 Township employees, every official, team member, and service provider is directly accountable for conducting themselves ethically and honestly. Our responsibility is to ensure that all who work for the Township operate with the highest ethical and honest behavior standards.



Township Organizational Chart



2023 COMPREHENSIVE BUDGET

Personnel Schedule

Position	Prior Year	Current Year	Budgeted Year
GENERAL GOVERNMENT			
Board of Supervisors	2.50	2.50	2.50
ADMINISTRATION			
Township Manager	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00
Human Resource Director	0	0	1.00
Human Resource Administrator	1.00	1.00	1.00
Executive Assistant		.50	1.00
Communications Coordinator	1.00	1.00	1.00
GIS Tech	0	0	.70
IT Specialist	0	0	1.00
FINANCE & TAX			
Finance Director	1.00	1.00	1.00
Accountant (Payroll)	1.50	1.00	1.00
Account Receivable & Tax	0	0	1.00
Finance Associates	1.00	1.50	2.00
PUBLIC WORKS-ENGINEERING			
Public Works Director Allocation	1.00	.95	.95
Township Engineer Allocation	1.00	.85	.90
Asst. Township Engineer Allocation	1.00	.90	.90
Engineering Tech Allocation	1.00	.90	.80
GIS Tech Allocation	1.00	.70	0
Part Time Engineering Assistants	.50	.50	1.00
PW Administrative Asst.	0	1.00	2.00
PUBLIC WORKS-BUILDINGS & GROUNDS			
Building Superintendent	0	1.00	.95
Custodian	1.50	1.50	2.00
POLICE			
Police Chief	1.00	1.00	1.00
Police Officers	21.00	21.00	22.00
Police Staff	2.00	2.00	2.00
Crossing Guards	.25	.25	.25

2023 COMPREHENSIVE BUDGET

PLANNING & ZONING			
Planning Director	1.00	1.00	1.00
Community Planner	1.00	1.00	1.00
Economic & Community Development Planner	0	0	1.00
Zoning Officer	1.00	1.00	1.00
Ordinance Enforcement Officer	.50	.50	1.00
PZ Administrative Assistant	2.00	1.00	1.00
PUBLIC WORKS-ROAD MAINTENANCE			
Road Superintendent	1.00	.95	.95
Road Supervisors (2) 95% & 90%	2.00	1.85	1.85
Road Workers Allocation (12) 86%	12.00	10.32	10.32
Mechanic	2.00	2.00	2.00
Mechanic Helper	.50	.50	.50
Seasonal Road Workers	1.50	1.50	1.50
PUBLIC WORKS-ARBORIST			
Arborist	1.00	1.00	1.00
Tree Trimmer	0	0	1.00
Seasonal Landscape Laborers	1.00	1.00	1.00
PUBLIC WORKS-STORMWATER			
Public Works Director Allocation	0	.05	.05
Engineers Allocation	0	.15	.15
Asst Engineers Allocation	0	.10	.10
Engineering Tech Allocation	0	.10	.20
Stormwater Engineer	0	1.00	1.00
Building Superintendent	0	0	.05
GIS Tech Allocation	0	.30	.30
Stormwater Interns (2) Part Time	0	.0	.50
Road Superintendent Allocation	0	.05	.05
Road Supervisors Allocation 5% & 10%	0	.15	.15
Road Workers Allocation (12) 14%	0	1.68	1.68
Stormwater workers	0	0	2.00
Total	67.75	70.25	82.30

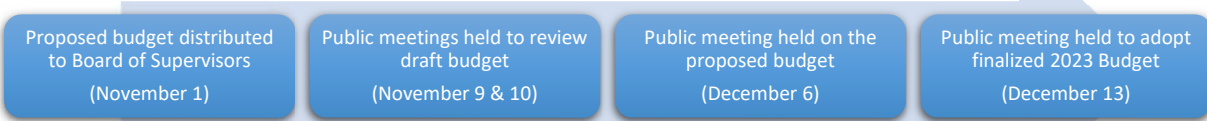
The Basis of Budgeting

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

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

The main differences between the operating budget and ACFR are that accruals, such as Accounts Payable, Accounts Receivable, and Payroll, are not accounted for in the budget. They are recognized and reported in the ACFR.

Budget Process and Overview



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

Preparation of the annual operating budget begins in September. The Finance Director provides details to the department heads about current years' transactions as a basis for year-end estimates. The Department Heads review these reports and identify priorities for the upcoming year. The Finance Director proposes revenue estimates for the current year and budget to the Township Manager. The Township Manager and Finance Director review each department's proposed budget. The requested expenditures are evaluated based on Township priorities, projected revenues, operational needs of the Township, and the overall financial standing of the Township for the Township Manager's approval.

After reviewing each department's budgetary requests with the Township Manager, the Finance Director prepares the proposed budget for the Board of Supervisors review. Generally, two special public meetings are held with the Board of Supervisors, Township Manager, and Department Heads to review the proposed budget. During the special meetings, the proposed budget is reviewed by the Board. The board reviews with questions and offers suggested feedback to the document before it is presented at a Board of Supervisors regular meeting. At a regular meeting following the special meetings, a revised proposed budget obtains tentative approval from the Board of Supervisors at the first meeting in December. The final Operating Budget is typically presented for adoption at the second regular meeting of the Board of Supervisors in December.

The Township Budget is an important policy document that provides guidance. Developing the budget is through a team approach initiated at the staff level. Once a draft budget document is prepared, it is submitted to the Board of Supervisors and posted on the Township's website in early November. Although the Board of Supervisors must adopt the budget by the last calendar day of the year, the Township governing body has traditionally completed the adoption process by mid-December.

Budget Preparation Calendar

By September 2	The Finance Director provides projected expenses for the current year and the new year's budget for Department Heads to propose updates.
By October 14	The due date for the current year's projected amounts and the new year's budget entries are proposed in a word document and spreadsheet by Department Heads. Expenditures
October 17 - 28	The Manager and Finance Director meet with Department Heads individually to review each department's budget submission.
November 3	The draft budget is submitted to Board and posted on the township website.
November 9 & 10	The Board of Supervisors holds two special public meetings.
December 6	Board of Supervisors meeting to approve Proposed Budget.
December 13	Board of Supervisors meeting to adopt Budget.

Budget Revisions

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

Description of Township Funds

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

These include the **General Fund**, four (4) **Special Revenue Funds**, six (6) **Capital Projects funds**, three (3) **Fiduciary Funds** and one (1) **Debt Service Fund**

The **General Fund** (01) is the largest Township fund and is the primary operating fund of the Township.



The **Special Revenue Fund Group** is comprised of the Street Light Fund (02), the Hydrant Fund (03), the Stormwater Fund (20), and the Liquid Fuels Fund (35).

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

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

The **Debt Service Fund** (16) is reserved for paying the Township's long-term debt. Details of the specific funds follow in the following section.

Changes in the 2023 Budget

For 2022 and beyond, the township uses Committed Fund Balances for Committed Funds. Committed Fund Balances include amounts that can be used only for the specific purposes determined by formal action of the government's highest level of decision making authority. Formal action to approve the budget meets the requirement of Committed Fund Balances.

Whether or not finances have been segregated into separate bank accounts, the township will commit fund balance for specific equipment or project needs.

Additional staffing is budgeted for 2023. Details can be found on the Personnel Schedule.

FINANCIAL SUMMARY

2023 COMPREHENSIVE BUDGET

ALL FUNDS				
	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	30,852,623	32,813,562	32,813,562	29,127,745
Revenues	21,690,243	22,019,820	17,065,038	23,573,967
Expenditure	-19,729,304	-28,302,957	-20,750,855	-27,970,729
Net Change	1,960,939	-6,283,137	-3,685,817	-4,396,762
Ending Balance	32,813,562	26,530,425	29,127,745	24,730,983

Fund Balance % of Expenditures	166%	94%	140%	88%
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ALL GOVERNMENTAL FUNDS				
	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	17,014,150	17,507,389	17,507,389	15,513,367
Revenues	19,647,344	21,076,478	18,304,503	22,869,283
Expenditure	-19,154,105	-27,938,879	-20,298,525	-27,487,321
Net Change	493,239	-6,862,401	-1,994,022	-4,618,038
Ending Balance	17,507,389	10,644,988	15,513,367	10,895,329

Fund Balance % of Expenditures	91%	38%	76%	40%
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GENERAL FUNDS				
General Fund (01)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	8,264,421	8,252,408	8,252,408	6,154,884
Revenues	12,687,020	12,974,106	12,168,467	14,356,342
Expenditure	-12,699,033	-15,726,761	-14,265,991	-16,163,344
Net Change	-12,013	-2,752,655	-2,097,524	-1,807,002
Committed Fund Balance				0
Available Fund Balance	8,252,408	5,499,753	6,154,884	4,347,882

Fund Balance % of Expenditures	65%	35%	43%	27%
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SPECIAL REVENUE FUNDS				
Streetlight Fund (02)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	-20,128	7,314	7,314	12,196
Revenues	40,047	26,076	21,982	26,426
Expenditure	-12,605	-19,500	-17,100	-19,500
Net Change	27,442	6,576	4,882	6,926
Ending Balance	7,314	13,890	12,196	19,122

Hydrant Fund (03)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	-87,944	18,071	18,071	44,276
Revenues	241,927	160,500	134,733	161,400
Expenditure	-135,912	-136,784	-108,528	-136,784
Net Change	106,015	23,716	26,205	24,616
Ending Balance	18,071	41,787	44,276	68,892

Stormwater Fund (20)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	0	234,868	234,868	1,289,229
Revenues	542,377	2,131,000	2,003,500	2,183,500
Expenditure	-307,509	-3,032,218	-949,139	-3,375,368
Net Change	234,868	-901,218	1,054,361	-1,191,868
Committed Fund Balance				
Available Fund Balance	234,868	-666,350	1,289,229	97,361

Liquid Fuels Fund (35)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	892,098	863,388	863,388	1,061,789
Revenues	621,835	688,646	645,401	695,401
Expenditure	-650,545	-1,221,685	-447,000	-883,690
Net Change	-28,710	-533,039	198,401	-188,289
Ending Balance	863,388	330,349	1,061,789	873,500

DEBT SERVICE FUNDS				
General Obligation Fund (16)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	2,563,411	460,442	460,442	475,274
Revenues	408,628	401,000	404,600	305,000
Expenditure	-2,511,597	-389,768	-389,768	-391,168
Net Change	-2,102,969	11,232	14,832	-86,168
Ending Balance	460,442	471,674	475,274	389,106

CAPITAL PROJECTS FUNDS				
Ag Preservation Fund (19)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	18,889	19,074	19,074	19,324
Revenues	185	750	250	10,250
Expenditure	0	-12,300	0	-2,550
Net Change	185	-11,550	250	7,700
Ending Balance	19,074	7,524	19,324	27,024

Capital Reserve Fund (30)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	0	1,036,001	1,036,001	1,502,968
Revenues	2,969,240	2,354,800	1,527,000	1,273,800
Expenditure	-1,933,239	-1,573,675	-1,060,033	-1,742,211
Net Change	1,036,001	781,125	466,967	-468,411
Committed Fund Balance				334,231
Available Fund Balance	1,036,001	1,817,126	1,502,968	700,326

Reg Cap Rec Projects Fund (31)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	1,503,921	1,692,521	1,692,521	1,577,833
Revenues	295,059	12,000	15,000	15,000
Expenditure	-106,459	-129,688	-129,688	-129,574
Net Change	188,600	-117,688	-114,688	-114,574
Ending Balance	1,692,521	1,574,833	1,577,833	1,463,259

Transportation Imp Fund (32)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	3,762,615	4,650,321	4,650,321	3,144,970
Revenues	1,540,233	1,924,400	1,355,705	2,177,233
Expenditure	-652,527	-4,785,000	-2,861,056	-2,792,000
Net Change	887,706	-2,860,600	-1,505,351	-614,767
Committed Fund Balance				189,000
Available Fund Balance	4,650,321	1,789,721	3,144,970	2,341,203

PGM Streetlight Fund (33)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	20,349	20,548	20,548	20,813
Revenues	199	200	265	265
Expenditure	0	0	0	0
Net Change	199	200	265	265
Ending Balance	20,548	20,748	20,813	21,078

Park Improvement Fund (34)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	96,518	252,433	252,433	209,811
Revenues	300,594	403,000	27,600	1,664,666
Expenditure	-144,679	-911,500	-70,222	-1,851,132
Net Change	155,915	-508,500	-42,622	-186,466
Committed Fund Balance				
Available Fund Balance	252,433	-256,067	209,811	23,345

TRUST FUNDS				
Police Pension (60)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	6,653,753	7,421,214	7,421,214	6,455,577
Revenues	1,078,196	558,967	-584,415	449,487
Expenditure	-310,735	-326,550	-381,222	-435,734
Net Change	767,461	232,417	-965,637	13,753
Ending Balance	7,421,214	7,653,631	6,455,577	6,469,330

Non-Uniform Pension (65)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	4,384,942	5,017,682	5,017,682	4,400,338
Revenues	862,358	286,125	-568,800	238,197
Expenditure	-229,618	0	-48,544	0
Net Change	632,740	286,125	-617,344	238,197
Ending Balance	5,017,682	5,303,807	4,400,338	4,638,535

Tudek Trust (93)	2021 Actual	2022 Budget	2022 Project	2023 Budget
Beginning Balance	2,799,778	2,867,277	2,867,277	2,758,463
Revenues	102,345	98,250	-86,250	17,000
Expenditure	-34,846	-37,528	-22,564	-47,674
Net Change	67,499	60,722	-108,814	-30,674
Non-Spendable Fund Balance				2,132,583
Available Fund Balance	2,867,277	2,927,999	2,758,463	595,206

2023 COMPREHENSIVE BUDGET

FERGUSON TOWNSHIP 2023 BUDGET REVENUE AND EXPENDITURE SUMMARY BY FUND

Description	General Fund	Special Revenue Funds					Debt Service Fund	Capital Projects Funds						Total Govt Funds	Trust Funds			Combined Totals
	Fund 01	Fund 02	Fund 03	Fund 20	Fund 35	Fund 16	Fund 19	Fund 30	Fund 31	Fund 32	Fund 33	Fund 34	Fund 60	Fund 65	Fund 93			
Beginning Fund Balance (estimated)	6,154,884	12,196	44,276	1,289,229	1,061,789	475,274	19,324	1,502,968	1,577,833	3,144,970	20,813	209,811	15,513,367	6,455,577	4,400,338	2,758,463	29,127,745	
Revenue																		
Property Taxes	1,509,128												1,509,128				1,509,128	
Earned Income Taxes	7,273,746												7,273,746				7,273,746	
Transfer Taxes	1,500,000												1,500,000				1,500,000	
Other Taxes & Assessments	340,000	25,926	160,000	1,520,000									2,045,926				2,045,926	
Licenses & Permits	279,252												279,252				279,252	
Fines & Forfeitures	40,100												40,100				40,100	
Federal Revenues	1,977,072												1,977,072				1,977,072	
State Revenues	618,923			200,000	637,901			272,800		816,000			3,181,690	379,487	34,949		3,596,126	
Local Revenues	201,879				50,000								251,879				251,879	
Charges for Services	178,813												178,813				178,813	
Contributions	40,000											126,000	166,000				166,000	
Rents & Royalties	42,829							10,000					52,829			15,600	68,429	
Interest and Other	354,600	500	1,400	13,500	7,500	5,000	250	16,000	15,000	53,000	265	2,600	469,615	70,000	203,248	1,400	744,263	
Debt Proceeds													0				0	
Transfers-In				450,000		300,000	10,000	975,000		1,308,233		900,000	3,943,233				3,943,233	
Total Revenue	14,356,342	26,426	161,400	2,183,500	695,401	305,000	10,250	1,273,800	15,000	2,177,233	265	1,664,666	22,869,283	449,487	238,197	17,000	23,573,967	
check	14,356,342	26,426	161,400	2,183,500	695,401	305,000	25,250	1,273,800	15,000	2,177,233	265	1,664,666	22,884,283	4,494,878	238,197	17,000	27,634,358	
Expenditures																		
General Government	2,087,940			427,743		500		459,346		215,000			3,190,529			1,700	3,192,229	
Buildings	304,671							395,800					700,471				700,471	
Regional Services	942,153												942,153				942,153	
Public Safety	2,740,006								215,000				2,955,006	435,734			3,390,740	
Planning/Zoning	546,562							25,000					571,562				571,562	
Public Works	1,295,273	19,500	136,784	2,947,625	883,690			610,065		2,577,000			8,469,937				8,469,937	
Transportation	150,834												150,834				150,834	
Libraries	538,322												538,322				538,322	
Community Development	23,000												23,000				23,000	
Natural Resource & Conservation	11,741						2,550						14,291				14,291	
Parks & Recreation	809,116								129,574			1,851,132	2,789,822		37,074		2,826,896	
Street Trees	291,859							31,000					322,859				322,859	
Debt Service	2,000					390,668							392,668				392,668	
Property & Workers Comp Insuran	283,200							6,000					289,200			8,400	297,600	
Employee Benefits	2,117,584												2,117,584				2,117,584	
Other Expense	25,850												25,850		500		26,350	
Transfers-Out	3,993,233												3,993,233				3,993,233	
Total Expenditures	16,163,344	19,500	136,784	3,375,368	883,690	391,168	2,550	1,742,211	129,574	2,792,000	0	1,851,132	27,487,321	435,734	0	47,674	27,970,729	
	16,163,344	19,500	136,784	3,375,368	883,690	391,168	2,550	1,742,211	129,574	2,792,000	0	1,851,132	27,487,321	435,734		47,674	27,970,729	
Net Change	(1,807,002)	6,926	24,616	(1,191,868)	(188,289)	(86,168)	7,700	(468,411)	(114,574)	(614,767)	265	(186,466)	(4,618,038)	13,753	238,197	(30,674)	(4,396,762)	
Ending Fund Balance (budgeted)	4,347,882	19,122	68,892	97,361	873,500	389,106	27,024	1,034,557	1,463,259	2,530,203	21,078	23,345	10,895,329	6,469,330	4,638,535	2,727,789	24,730,983	

2023 COMPREHENSIVE BUDGET

General Ledger 2023 Budget by Fund and Dept



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Period 01 - 15
Fiscal Year 2023

Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
01	GENERAL FUND				
301	REAL PROPERTY TAX REVENUE	1,354,729.91	1,474,072.00	1,494,240.00	1,509,128.00
310	LOCAL ENABLING TAX REVENUE	9,753,472.13	8,901,890.00	8,901,890.00	9,113,746.00
321	BUSINESS LICENSES & PERMITS	251,831.17	243,650.00	227,800.00	228,300.00
322	NON-BUSINESS LICENSESPERMITS	60,086.20	51,452.00	54,037.00	50,952.00
331	FINES	42,393.42	45,400.00	40,000.00	40,100.00
332	FOREFEITS	0.00	0.00	0.00	0.00
341	INTEREST EARNED	84,226.34	75,700.00	90,000.00	187,000.00
342	RENTS & ROYALTIES	42,828.52	42,829.00	42,829.00	42,829.00
351	FEDERAL GRANTS	44,075.21	1,041,020.00	140,000.00	1,977,072.00
354	STATE GRANTS	16,270.67	42,045.00	13,443.00	26,994.00
355	STATE SHARED REVENUES	537,076.18	540,706.00	583,818.00	583,818.00
356	STATE PAYMENT IN-LIEU OF TAX	3,418.90	8,111.00	8,111.00	8,111.00
357	LOCAL GRANTS	2,147.99	50,000.00	0.00	80,000.00
358	LOCAL SHARED PAYMENTS	32,646.48	17,150.00	17,150.00	0.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	151,612.90	159,081.00	151,879.00	151,879.00
361	DEPARTMENTAL EARNINGS	103,013.33	113,900.00	84,000.00	86,000.00
362	PUBLIC SAFETY	68,343.99	62,400.00	84,345.00	84,313.00
363	PUBLIC WORKS SERVICE REVENUE	0.00	0.00	0.00	0.00
364	SANITATION REVENUE	0.00	0.00	0.00	0.00
365	HEALTH SERVICES REVENUE	8,366.52	8,500.00	8,500.00	8,500.00
367	CULTURERECREATION	0.00	0.00	10,000.00	10,000.00
389	MISCELLANEOUS REVENUE	163,426.93	96,200.00	216,425.00	167,600.00
392	INTERFUND TRANSFERS IN	4,820.33	0.00	0.00	0.00
395	REFUNDS OF PRIOR YR'S EXPENSES	0.00	0.00	0.00	0.00
	Revenue	12,724,787.12	12,974,106.00	12,168,467.00	14,356,342.00
400	LEGISLATIVE BODY	54,859.06	80,163.00	64,913.00	88,489.00
401	EXECUTIVE	365,606.05	397,385.00	422,633.00	634,115.00
402	FINANCE	224,846.14	254,632.00	258,460.00	333,407.00
403	TAX OFFICE	46,155.07	51,137.00	50,303.00	54,836.00
404	LEGAL	54,122.12	69,000.00	70,000.00	92,000.00
406	OTHER GOVT ADMINISTRATION	129,920.50	189,221.00	189,221.00	165,759.00
407	IT-NETWORKING	213,757.76	222,119.00	215,100.00	350,535.00
408	ENGINEERING	362,836.32	454,669.00	404,162.00	534,558.00
409	BUILDINGS & GROUNDS	199,415.92	271,468.00	235,974.00	304,671.00
410	POLICE	2,355,412.83	2,822,180.00	2,496,263.00	2,740,006.00
411	FIRE	554,168.89	539,594.00	569,621.00	639,782.00
412	AMBULANCE	6,500.00	6,500.00	6,500.00	6,500.00
413	CODE ENFORCEMENT	0.00	300.00	0.00	300.00
414	PLANNING & ZONING	430,981.58	519,319.00	433,005.00	546,562.00
415	EMERGENCY MANAGEMENT	38,117.50	38,334.00	38,334.00	38,151.00
421	HEALTH & WELFARE	7,177.97	28,500.00	33,500.00	28,500.00
423	ARPA GENERAL EXPENDITURE	0.00	0.00	0.00	0.00
426	RECYCLING	33,005.00	85,000.00	33,005.00	82,255.00

2023 COMPREHENSIVE BUDGET

Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
430	PUBLIC WORKS	140,777.06	144,171.00	130,636.00	150,810.00
	ADMINISTRATION				
432	WINTER MAINTENANCE	21,337.65	24,000.00	15,650.00	8,300.00
433	TRAFFIC CONTROL DEVICES	47,805.90	46,000.00	43,000.00	45,000.00
437	TOOLS & EQUIPMENT	211,846.26	230,666.00	252,264.00	262,983.00
	MAINTENANCE				
438	ROAD & BRIDGE	609,356.40	742,435.00	691,630.00	745,925.00
	MAINTENANCE				
447	TRANSIT SYSTEM	173,808.75	144,496.00	144,496.00	150,834.00
452	PARTICIPANT RECREATION	726,388.00	726,163.00	726,163.00	803,116.00
453	SPECTATOR RECREATION	3,989.91	6,000.00	6,000.00	6,000.00
454	PARKS	286.00	0.00	0.00	0.00
455	SHADE TREES	116,950.38	270,570.00	178,523.00	291,859.00
456	LIBRARIES	499,667.00	518,385.00	518,385.00	538,322.00
458	SENIOR CITIZENS	36,258.00	35,334.00	35,334.00	63,161.00
461	NATURAL RESOURCE	1,769.00	6,741.00	6,609.00	6,741.00
	CONSERVATION				
462	SLAB CABIN RUN INITIATIVE	0.00	27,500.00	10,000.00	5,000.00
463	COMMUNITY DEVELOPMENT	18,249.90	55,000.00	11,250.00	23,000.00
472	DEBT SERVICE INTEREST	19.20	2,000.00	2,100.00	2,000.00
481	PAYROLL TAXES	331,047.75	351,768.00	339,000.00	406,000.00
483	PENSIONS	550,734.29	625,685.00	625,685.00	611,584.00
486	PROPERTY INSURANCE	284,630.44	254,200.00	271,217.00	283,200.00
487	HEALTH INSURANCE	983,704.63	1,132,976.00	1,038,500.00	1,100,000.00
489	MISCELLANEOUS EXPENSE	3,771.99	68,250.00	850.00	25,850.00
491	REFUND OF PRIOR YR'S	0.00	0.00	0.00	0.00
	REVENUE				
492	INTERFUND TRANSFERS OUT	2,874,424.30	4,284,400.00	3,697,705.00	3,993,233.00
	<i>Expense</i>	12,713,705.52	15,726,261.00	14,265,991.00	16,163,344.00
01	GENERAL FUND	11,081.60	-2,752,155.00	-2,097,524.00	-1,807,002.00

2023 COMPREHENSIVE BUDGET

General Ledger 2023 Budget by Fund and Dept



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Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
02	STREET LIGHT FUND				
341	INTEREST EARNED	79.10	150.00	500.00	500.00
383	SPECIAL ASSESSMENTS	39,966.64	25,926.00	21,482.00	25,926.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	40,045.74	26,076.00	21,982.00	26,426.00
434	STREET LIGHTING	12,604.56	19,500.00	17,100.00	19,500.00
	Expense	12,604.56	19,500.00	17,100.00	19,500.00
02	STREET LIGHT FUND	27,441.18	6,576.00	4,882.00	6,926.00

2023 COMPREHENSIVE BUDGET

General Ledger 2023 Budget by Fund and Dept



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Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
03	HYDRANT FUND				
341	INTEREST EARNED	413.35	500.00	1,400.00	1,400.00
383	SPECIAL ASSESSMENTS	241,513.50	160,000.00	133,333.00	160,000.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	241,926.85	160,500.00	134,733.00	161,400.00
448	WATER SYSTEMS	135,912.00	136,784.00	108,528.00	136,784.00
	Expense	135,912.00	136,784.00	108,528.00	136,784.00
03	HYDRANT FUND	106,014.85	23,716.00	26,205.00	24,616.00

2023 COMPREHENSIVE BUDGET

General Ledger 2023 Budget by Fund and Dept



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Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
16	GOA FUND				
341	INTEREST EARNED	8,628.32	1,000.00	4,600.00	5,000.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	400,000.00	400,000.00	400,000.00	300,000.00
393	PROCEEDS FROM LONG TERM DEBT	0.00	0.00	0.00	0.00
	Revenue	408,628.32	401,000.00	404,600.00	305,000.00
401	EXECUTIVE	0.00	500.00	500.00	500.00
404	LEGAL	0.00	0.00	0.00	0.00
471	DEBT SERVICE PRINCIPAL	105,000.00	215,000.00	215,000.00	225,000.00
472	DEBT SERVICE INTEREST	178,767.50	174,268.00	174,268.00	165,668.00
475	FISCAL AGENT FEES	0.00	0.00	0.00	0.00
486	PROPERTY INSURANCE	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	2,227,829.20	0.00	0.00	0.00
	Expense	2,511,596.70	389,768.00	389,768.00	391,168.00
16	GOA FUND	-2,102,968.38	11,232.00	14,832.00	-86,168.00

2023 COMPREHENSIVE BUDGET

General Ledger 2023 Budget by Fund and Dept



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Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
19	AG PRESERVATION FUND				
341	INTEREST EARNED	185.00	750.00	250.00	250.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	10,000.00
	Revenue	185.00	750.00	250.00	10,250.00
461	NATURAL RESOURCE CONSERVATION	0.00	12,300.00	0.00	2,550.00
	Expense	0.00	12,300.00	0.00	2,550.00
19	AG PRESERVATION FUND	185.00	-11,550.00	250.00	7,700.00

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Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
20	STORMWATER FUND				
341	INTEREST EARNED	2,376.98	1,000.00	13,500.00	13,500.00
354	STATE GRANTS	0.00	200,000.00	0.00	200,000.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
383	SPECIAL ASSESSMENTS	0.00	1,360,000.00	1,520,000.00	1,520,000.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	540,000.01	570,000.00	470,000.00	450,000.00
	Revenue	542,376.99	2,131,000.00	2,003,500.00	2,183,500.00
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00
407	IT-NETWORKING	0.00	3,840.00	0.00	3,840.00
408	ENGINEERING	175,782.99	376,998.00	159,498.00	423,903.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
446	STORMWATER	131,725.98	2,651,380.00	789,641.00	2,947,625.00
	Expense	307,508.97	3,032,218.00	949,139.00	3,375,368.00
20	STORMWATER FUND	234,868.02	-901,218.00	1,054,361.00	-1,191,868.00

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30	CAPITAL RESERVE FUND				
341	INTEREST EARNED	11,016.55	12,000.00	11,000.00	11,000.00
342	RENTS & ROYALTIES	10,000.00	10,000.00	10,000.00	10,000.00
354	STATE GRANTS	7,500.00	272,800.00	0.00	272,800.00
355	STATE SHARED REVENUES	0.00	0.00	0.00	0.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
358	LOCAL SHARED PAYMENTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	-95.80	0.00	0.00	0.00
391	SALE OF FIXED ASSETS	72,989.70	10,000.00	6,000.00	5,000.00
392	INTERFUND TRANSFERS IN	2,867,829.20	2,050,000.00	1,500,000.00	975,000.00
	Revenue	2,969,239.65	2,354,800.00	1,527,000.00	1,273,800.00
401	EXECUTIVE	10,788.00	41,000.00	40,000.00	186,000.00
402	FINANCE	0.00	0.00	0.00	39,096.00
407	IT-NETWORKING	29,892.99	123,750.00	40,000.00	234,250.00
408	ENGINEERING	0.00	0.00	0.00	0.00
409	BUILDINGS & GROUNDS	1,756,413.08	319,846.00	224,646.00	395,800.00
410	POLICE	73,655.33	175,100.00	120,000.00	215,000.00
414	PLANNING & ZONING	0.00	45,000.00	20,000.00	25,000.00
430	PUBLIC WORKS	50,392.24	797,229.00	567,387.00	600,065.00
	ADMINISTRATION				
434	STREET LIGHTING	0.00	32,000.00	10,000.00	10,000.00
438	ROAD & BRIDGE	0.00	0.00	0.00	0.00
	MAINTENANCE				
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
446	STORMWATER	4,050.68	0.00	0.00	0.00
452	PARTICIPANT RECREATION	0.00	0.00	0.00	0.00
454	PARKS	0.00	0.00	0.00	0.00
455	SHADE TREES	4,533.85	33,750.00	32,000.00	31,000.00
486	PROPERTY INSURANCE	3,512.88	6,000.00	6,000.00	6,000.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	Expense	1,933,239.05	1,573,675.00	1,060,033.00	1,742,211.00
30	CAPITAL RESERVE FUND	1,036,000.60	781,125.00	466,967.00	-468,411.00

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31	REG CAP REC PROJECTS FUND				
341	INTEREST EARNED	16,068.68	12,000.00	15,000.00	15,000.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	278,989.59	0.00	0.00	0.00
	<i>Revenue</i>	<i>295,058.27</i>	<i>12,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	106,459.00	129,688.00	129,688.00	129,574.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	<i>Expense</i>	<i>106,459.00</i>	<i>129,688.00</i>	<i>129,688.00</i>	<i>129,574.00</i>
31	REG CAP REC PROJECTS FUND	188,599.27	-117,688.00	-114,688.00	-114,574.00

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32	TRANSPORT IMPROVEMENT FUND				
341	INTEREST EARNED	27,897.98	30,000.00	53,000.00	53,000.00
351	FEDERAL GRANTS	0.00	605,000.00	0.00	0.00
354	STATE GRANTS	160,000.00	0.00	0.00	816,000.00
357	LOCAL GRANTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	1,352,334.70	1,289,400.00	1,302,705.00	1,308,233.00
	<i>Revenue</i>	1,540,232.68	1,924,400.00	1,355,705.00	2,177,233.00
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	60,738.53	234,000.00	114,000.00	215,000.00
434	STREET LIGHTING	6,840.00	250,000.00	0.00	300,000.00
435	MOBILITY STUDY IMPLEMENTATION	0.00	0.00	0.00	611,000.00
436	ARPA CAPITAL EXPENSES	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	261,841.93	4,201,000.00	2,747,056.00	1,666,000.00
492	INTERFUND TRANSFERS OUT	340,000.00	100,000.00	0.00	0.00
	<i>Expense</i>	669,420.46	4,785,000.00	2,861,056.00	2,792,000.00
32	TRANSPORT IMPROVEMENT FUND	870,812.22	-2,860,600.00	-1,505,351.00	-614,767.00

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Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
33	PGM STREETLIGHT FUND				
341	INTEREST EARNED	199.30	200.00	265.00	265.00
387	PRIVATE CONTRIBUTIONS	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	199.30	200.00	265.00	265.00
434	STREET LIGHTING	0.00	0.00	0.00	0.00
439	ROAD CONSTRUCTION	0.00	0.00	0.00	0.00
	Expense	0.00	0.00	0.00	0.00
33	PGM STREETLIGHT FUND	199.30	200.00	265.00	265.00

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34	PARK IMPROVEMENT FUND				
341	INTEREST EARNED	1,503.07	2,000.00	2,600.00	2,600.00
354	STATE GRANTS	0.00	250,000.00	0.00	636,066.00
359	LOCAL PAYMENTS IN-LIEU OF TAX	298,704.00	0.00	0.00	0.00
367	CULTURE RECREATION	387.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	0.00	126,000.00	0.00	126,000.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	25,000.00	25,000.00	900,000.00
	Revenue	300,594.07	403,000.00	27,600.00	1,664,666.00
430	PUBLIC WORKS ADMINISTRATION	0.00	0.00	0.00	0.00
454	PARKS	144,678.97	911,500.00	70,222.00	1,851,132.00
	Expense	144,678.97	911,500.00	70,222.00	1,851,132.00
34	PARK IMPROVEMENT FUND	155,915.10	-508,500.00	-42,622.00	-186,466.00

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35	LIQUID FUELS FUND				
341	INTEREST EARNED	2,202.20	20,000.00	7,500.00	7,500.00
355	STATE SHARED REVENUES	618,646.21	618,646.00	637,901.00	637,901.00
358	LOCAL SHARED PAYMENTS	988.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	50,000.00	0.00	50,000.00
	Revenue	621,836.41	688,646.00	645,401.00	695,401.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00
432	WINTER MAINTENANCE	121,321.27	115,685.00	98,000.00	131,690.00
433	TRAFFIC CONTROL DEVICES	96,913.72	130,000.00	125,000.00	150,000.00
438	ROAD & BRIDGE MAINTENANCE	286,723.45	831,000.00	95,000.00	496,000.00
439	ROAD CONSTRUCTION	38,694.75	145,000.00	129,000.00	106,000.00
492	INTERFUND TRANSFERS OUT	4,820.33	0.00	0.00	0.00
	Expense	548,473.52	1,221,685.00	447,000.00	883,690.00
35	LIQUID FUELS FUND	73,362.89	-533,039.00	198,401.00	-188,289.00

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Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
60	POLICE PENSION TRUST FUND				
341	INTEREST EARNED	659,315.04	100,000.00	-990,000.00	10,000.00
355	STATE SHARED REVENUES	361,367.00	361,367.00	345,585.00	379,487.00
389	MISCELLANEOUS REVENUE	470,726.59	97,600.00	60,000.00	60,000.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	1,491,408.63	558,967.00	-584,415.00	449,487.00
401	EXECUTIVE	25.00	0.00	0.00	0.00
402	FINANCE	0.00	0.00	0.00	0.00
404	LEGAL	0.00	0.00	0.00	0.00
410	POLICE	362,555.30	326,550.00	381,222.00	435,734.00
481	PAYROLL TAXES	0.00	0.00	0.00	0.00
491	REFUND OF PRIOR YR'S REVENUE	0.00	0.00	0.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	Expense	362,580.30	326,550.00	381,222.00	435,734.00
60	POLICE PENSION TRUST FUND	1,128,828.33	232,417.00	-965,637.00	13,753.00

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Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
65	NON-UNIFORM PENSION TRUST FUND				
341	INTEREST EARNED	602,470.54	25.00	-899,900.00	100.00
355	STATE SHARED REVENUES	41,605.00	57,387.00	57,387.00	34,949.00
389	MISCELLANEOUS REVENUE	216,795.96	228,713.00	273,713.00	203,148.00
392	INTERFUND TRANSFERS IN	3,100.00	0.00	0.00	0.00
	Revenue	863,971.50	286,125.00	-568,800.00	238,197.00
401	EXECUTIVE	1,614.63	0.00	0.00	0.00
483	PENSIONS	229,618.21	0.00	48,544.00	0.00
492	INTERFUND TRANSFERS OUT	0.00	0.00	0.00	0.00
	Expense	231,232.84	0.00	48,544.00	0.00
65	NON-UNIFORM PENSION TRUST FUND	632,738.66	286,125.00	-617,344.00	238,197.00

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Acct No	Description	2021 Actual	2022 Budget	2022 Projected	2023 Adopted
93	TUDEK PARK TRUST FUND				
341	INTEREST EARNED	84,757.51	78,550.00	-102,600.00	1,400.00
342	RENTS & ROYALTIES	12,942.58	15,600.00	15,600.00	15,600.00
354	STATE GRANTS	0.00	0.00	0.00	0.00
387	PRIVATE CONTRIBUTIONS	4,644.96	4,100.00	750.00	0.00
389	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
392	INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00
	Revenue	102,345.05	98,250.00	-86,250.00	17,000.00
401	EXECUTIVE	0.00	500.00	500.00	500.00
402	FINANCE	1,200.00	1,200.00	1,200.00	1,200.00
404	LEGAL	0.00	0.00	0.00	0.00
408	ENGINEERING	0.00	0.00	0.00	0.00
452	PARTICIPANT RECREATION	14,505.00	20,500.00	0.00	20,500.00
454	PARKS	5,505.54	8,328.00	12,464.00	16,574.00
486	PROPERTY INSURANCE	13,299.49	6,500.00	8,400.00	8,400.00
489	MISCELLANEOUS EXPENSE	335.66	500.00	0.00	500.00
491	REFUND OF PRIOR YR'S	0.00	0.00	0.00	0.00
	REVENUE				
	Expense	34,845.69	37,528.00	22,564.00	47,674.00
93	TUDEK PARK TRUST FUND	67,499.36	60,722.00	-108,814.00	-30,674.00

FUND 01
-GENERAL FUND

GENERAL FUNDS

FUND 1 - GENERAL OPERATING FUND

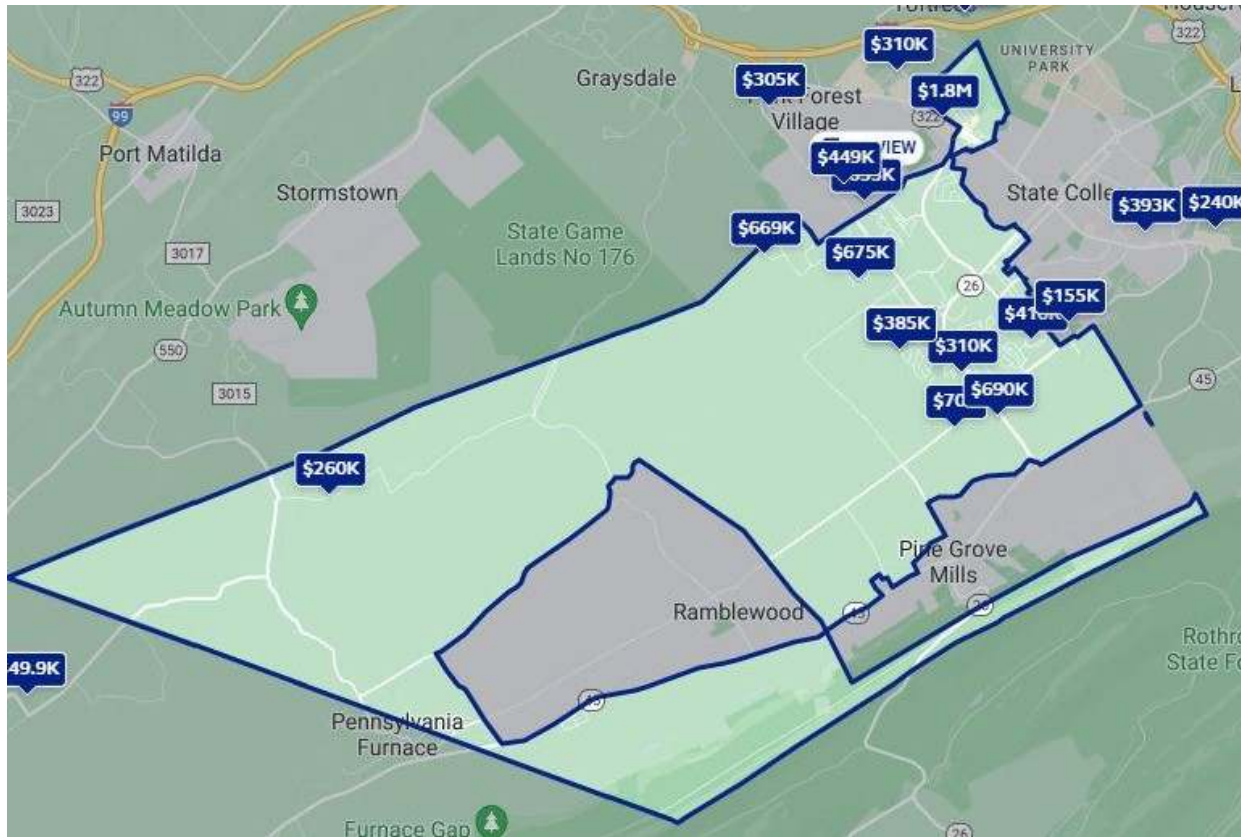
The General Fund is the primary operating fund of the township. It is used for the majority of transactions, including tax revenue, payroll, and interfund transfers. It provides funding for many of the other funds of the township as well.

REVENUES

301 REAL ESTATE TAXES

301.010 Real Estate Taxes (2.422 mills)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,304,900	\$1,469,072	\$1,488,740	\$1,503,628

According to Trulia.com, the real estate sales website, housing data is submitted as of October 17, 2022. Housing prices range from several hundred thousand dollars to over a million dollars. Rental unit numbers continue to increase, with student housing slowing slightly from the peak. Demand for affordable housing remains strong with minimal supply.



The average historical growth rate in total assessed value for the most recent five years is approximately 1.0% per year. The assessed value is not related to the market value of the properties in Centre County. Assessment values remain constant during the sale of properties. Assessment values change with property improvements based on the cost of new houses.

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 is budgeted at 100% of the face amount.

2023 COMPREHENSIVE BUDGET

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
2023 Estimate	2.422	\$ 620,820,695	\$ 6,146,740	\$ 1,503,628	\$ 14,888	1.00%
2022 Projected	2.422	\$ 614,673,956	\$ 6,085,881	\$ 1,488,740	\$ 14,740	1.00%
2021	2.422	\$ 608,588,075	\$ 13,986,300	\$ 1,474,000	\$ 33,875	2.35%
2020	2.422	\$ 594,601,775	\$ 1,199,098	\$ 1,440,125	\$ 2,904	0.20%
2019	2.422	\$ 593,402,677	\$ 5,875,274	\$ 1,437,221	\$ 14,230	1.00%
2018	2.422	\$ 587,527,403	\$ 4,822,408	\$ 1,422,991	\$ 11,680	0.83%
2017	2.422	\$ 582,704,995	\$ 7,190,970	\$ 1,411,311	\$ 17,416	1.25%
2016	2.422	\$ 575,514,025	\$ 10,247,680	\$ 1,393,895	\$ 24,820	1.81%
2015	2.422	\$ 565,266,345	\$ 6,639,800	\$ 1,369,075	\$ 16,082	1.19%
2014	2.422	\$ 558,626,545	\$ 7,199,057	\$ 1,352,993	\$ 17,436	1.31%

*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)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$10,837	\$5,000	\$5,500	\$5,500

The delinquent real estate taxes have been estimated at .5% of the current budget's real estate tax.

301.210 Clean & Green Real Estate Taxes	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,248	\$0	\$0	\$0

The clean & green tax collections occur when properties are removed from the program.

310 LOCAL ENABLING TAXES

310.010 Real Estate Transfer Tax (1.25%):	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,469,690	\$1,500,000	\$1,500,000	\$1,500,000

The Real Estate Transfer taxes are paid when property transfers from one property owner to another. The transfer tax is levied at 2.75% of the sale value, with 1.0% allocated to the Commonwealth of Pennsylvania, 0.5% assigned to the School District, and the remaining 1.25% allocated to the Township. This tax revenue varies with the number of real estate transfers in any given year. As properties' market value changes, the transfer tax amount changes slightly. The main driver is the number of transfers in any given year. Historically, the Township has witnessed regular property turnover.

310.021 Earned Income Tax (1.40%)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$7,940,233	\$7,061,890	\$7,061,890	\$7,273,746

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 for a five-year term on January 1, 2017. 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 annually, and any differences are

2023 COMPREHENSIVE BUDGET

adjusted at that time. The Township has received a refund based on reconciling actual costs each year to date. For 2023, the estimate includes an increase of 3% over 2022 amounts

Tax Year	Tax Rate	Gross Taxes	\$ Change	% Change	Fees	Net Taxes
2023 Estimated	1.40%	\$ 7,452,609	\$ (682,875)	-8.39%	\$ 178,863	\$ 7,273,746
2022 Projected	1.40%	\$ 7,235,543	\$ (899,942)	-11.06%	\$ 173,653	\$ 7,061,890
2021	1.40%	\$ 8,135,485	\$ 963,353	13.43%	\$ 195,252	\$ 7,940,233
2020	1.40%	\$ 7,172,131	\$ (224,169)	-3.03%	\$ 172,131	\$ 7,000,000
2019	1.40%	\$ 7,396,300	\$ 486,980	7.05%	\$ 177,511	\$ 7,218,789
2018	1.40%	\$ 6,909,320	\$ 668,650	10.71%	\$ 165,824	\$ 6,743,496
2017	1.40%	\$ 6,240,670	\$ (605,366)	-8.84%	\$ 149,776	\$ 6,090,894
2016	1.40%	\$ 6,846,036	\$ 518,265	8.19%	\$ 164,305	\$ 6,681,731
2015	1.40%	\$ 6,327,771	\$ (65,523)	-1.02%	\$ 151,867	\$ 6,175,904
2014	1.40%	\$ 6,393,294	\$ 215,828	3.49%	\$ 153,439	\$ 6,239,855

310.051 Local Services Tax	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$343,549	\$340,000	\$340,000	\$340,000

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

The LST is levied at \$52 per year for wages exceeding \$12,000 for the Township and a zero (\$0) exemption 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, is assigned to the Township. For amounts under \$12,000, any amount up to \$5 is remitted to the school district first, and any remaining charges collected above the \$5 are remitted to the Township.

The State College Borough is the current collector of the LST tax for the Township. The Borough deducts a 3% collection fee from gross collections before remitting to the Township.

321 BUSINESS LICENSES & PERMITS

321.061 Transient Retailers	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$254	\$750	\$500	\$500

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

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

321.062 Home Occupation Permits	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$400	\$400	\$300	\$300

2023 COMPREHENSIVE BUDGET

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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$248,577	\$240,000	\$225,000	\$225,000

The Township is entitled to collect a 5% Franchise Fee from the cable operator under the Cable Franchise Ordinance adopted in August 2008 and revised in December 2019. The Franchise Agreement provides that all customers, services, and programming revenues be assessed at 5.0%. The cable operator is also required to remit the payments every quarter.

321.081 Shentel Franchise Fee	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$600	\$1,500	\$1,000	\$1,500

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

321.082 Cellular Franchise Fee	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,000	\$1,000	\$1,000	\$1,000

The Township levies a fee for using the Right-of-Way for cellular service.

22 NON-BUSINESS LICENSES & PERMITS

322.030 Municipal Liens	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,639	\$0	\$1,685	\$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.

322.081 On-Lot Sewage Permits	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$16,445	\$17,000	\$17,000	\$17,000

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

FEE				
ITEM	0-10 SF	11-50 SF	51-100 SF	100+ SF
Initial Permit	\$15	\$25	\$45	\$80

2023 COMPREHENSIVE BUDGET

Renewal	\$10	\$20	\$40	\$75
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322.083 Conditional Use Hearing Permits	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,500	\$1,000	\$2,500	\$1,000

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

322.300 Driveway Permits	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$6,150	\$1,500	\$1,400	\$1,500

The driveway permit requirements were instituted in 1989 to address problems experienced with access to public streets. This permit is applied in conjunction with a zoning permit and sets forth the applicant's requirements to make the appropriate connection with a public road to not compound or create storm drainage problems. There is a \$50 fee per permit. The development in the Township drives these receipts.

322.500 Pave Cut Application Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,900	\$4,500	\$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 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 permit's issuance to ensure compliance with the Township's Streets and Sidewalks Ordinance.

322.900 Fiber Optic License Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$27,452	\$27,452	\$27,452	\$27,452

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

NAME	AGREEMENT TERM	ANNUAL PAYMENT
Zayo Group (Northeast ITS)	1/1/2020 to 12/31/2029	\$22,144
Synesys	8/16/2012 to 12/31/2021	\$4,570
Crown Castle NG East	5/2/2016 to 12/31/2025	\$738

331 FINES

331.110 DUI Fines/Restitution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$36,826	\$40,000	\$35,000	\$35,000

2023 COMPREHENSIVE BUDGET

Since 1989, the Township has utilized a bill billed to individuals found guilty of violating the Motor Vehicle Code's DUI section. This fee is added to any fines levied by the Court through the Centre County Court Administrator's office. The charges also represent the police officers' time and testing costs incurred due to the individual's arrest. Historically, defendants have paid these costs on an installment basis. However, there are occasions when these fines are not paid, such as when the individual has been found guilty of an additional offense or if an individual violates their Accelerated Rehabilitation Schedule (ARD). All county/magistrate fines are accounted for in this account.

331.120 False Alarm Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$750	\$400	\$0	\$100

The Centre Region municipalities implemented a false alarm fee to reduce and curtail false alarms 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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$4,817	\$5,000	\$5,000	\$5,000

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

332 FORFEITS

332.XXX Miscellaneous Forfeitures	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This account represents miscellaneous forfeitures received.

341 INTEREST

341. Interest Earnings	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$84,226	\$75,700	\$90,000	\$187,000

341.000	JSSB Bank Interest	\$120,000
341.000	AmeriServ Bank Interest	\$6,000
341.000	PLGIT CD Interest	\$60,000
341.020	JSSB Real Estate Tax Account Interest	\$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 currently earning over 2.0% annually at Jersey Shore State Bank.

342 RENTS & ROYALTIES

342.210 CRCOG Building Rental Payment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$42,829	\$42,829	\$42,829	\$42,829

2023 COMPREHENSIVE BUDGET

The COG Building was financed by a bond issue and is owned by the participating municipalities. As part of the building project, the municipalities received “rental payments” from the various COG agencies, similar to the rental payments the COG made to the State College Borough when 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.

351 FEDERAL GRANTS

351.030 DUI & Corridor Grant Reimbursements	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$44,075	\$22,484	\$40,000	\$40,000

Since 1995, the Township has received DUI Checkpoint grant funding to provide police officers overtime, materials, and testing supplies to conduct checkpoints for Motor Vehicle Code violators. Ferguson Township administers this program for all of Centre County, and each of the police departments within the County participates in staffing the checkpoints. The current grant period is one year and ends on September 30, 2023.

351.050 COVID-19 Funding	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,018,536	\$100,000	\$1,937,072

The township received 50% of the American Rescue Plan funding in 2021. Based on accounting standards, this income was deferred to 2022 since nothing was spent, and the grant requires spending before a specified date. The township received the 2nd payment in 2022. This funding is restricted for specific uses, including, by not limited to, revenue replacement, infrastructure, public health, negative economic impacts, premium pay, and administrative costs. It is expected that the funds will be expended in 2023.

2023 COMPREHENSIVE BUDGET

354 STATE GRANTS

354.022 Occupant Protection (Buckle up) Reimbursement	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This account provides for the Occupant Protection (Buckle-Up) program reimbursements based on the Township costs. Ferguson Township administers the program grant for all participating police departments in Centre County. This amount is included in the DUI grant revenue.

354.024 Police Academy Reimbursement	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$30,212	\$0	\$0

This account provides for reimbursements from the state related to the cost of training officers at the police academy. For 2023, one officer may be attending the academy. The budget reflects reimbursement for one officer.

354.025 Drive Safe Reimbursement	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This account provides for the Aggressive Driving (Drive Safe) reimbursements and Pedestrian Program based on the Township costs. The pedestrian safety project is reserved for State College Borough. Ferguson Township administers the grant for all of the participating police departments in Centre County. This amount is included in the DUI grant revenue.

354.027 BNI Local Drug Task Force	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$11,061	\$7,000	\$8,500	\$8,500

The Attorney's General Bureau of Narcotics provides grant funding for the Centre County Drug Task Force in which our officers participate. The grant provides for 100% of the cost of officer overtime related to this program. The reimbursement is based on Township costs.

354.030 Winter Snow Agreement	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$5,210	\$4,833	\$4,943	\$18,494

The township has an agreement with the Pennsylvania Department of Transportation to remove snow and ice from Whitehall Road from Route 26 West College Avenue to Blue Course Drive. Beginning in 2023, the township added parts of west college avenue to the agreement, increasing the funding. The agreement calls for the following grant funding:

Road	Miles	Amount
Whitehall Road	3.9	\$4,943
College Avenue	2.2	3,206
College Avenue	7.1	10,345
Total		\$18,494

355 STATE SHARED REVENUE

2023 COMPREHENSIVE BUDGET

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
355.000 State Police Fines				
	\$7,971	\$8,000	\$8,000	\$8,000

The State Police fines are reimbursed to municipalities with a police force that does not require State Police coverage. This amount is received semi-annually in June and December

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
355.010 Public Utility Realty Taxes (PURTA)				
	\$10,488	\$10,488	\$10,488	\$10,488

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
355.040 Liquor License Tax				
	\$0	\$3,600	\$3,600	\$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 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., the Veterans Club 5825 Inc, Giant Food Store, Brewmeisters B&B, Quality Inn, Sheetz, JL Cidery and Weis Markets.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
355.050 Act 205 Pension State Aid				
	\$402,972	\$402,972	\$414,436	\$414,436

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
355.070 Foreign Fire Relief Funding				
	\$113,269	\$113,269	\$143,296	\$143,296

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 should 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.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
355.090 Marcellus Shale Impact Fee				
	\$2,377	\$2,377	\$3,998	\$3,998

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

2023 COMPREHENSIVE BUDGET

money is based on the number of active wells in the county. There are restrictions for using the funds and reporting requirements related to the payments, and the Township has designated these funds for transfer to the Capital Reserve Fund. The Township is named as a non-contiguous or non-host municipality and receives 13.5% of the Centre County funding based on this status

356 STATE PAYMENTS IN-LIEU

356.010 State Forest Lands	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$5,000	\$5,000	\$5,000	\$5,000

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.

356.020 Game Commission Lands	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	-\$1,581	\$3,111	\$3,111	\$3,111

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

357 LOCAL GOVERNMENT GRANTS

357.020 Other County Grants	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,148	\$0	\$0	\$0

The Township received COVID-19 funding from the county in 2020. This account was used to record that funding.

357.030 County Liquid Fuels Tax Grant	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$50,000	\$0	\$50,000

The Township requests funding from the county liquid fuels typically every other year. According to the Liquid Fuels auditors, this money should be deposited in the General Fund. The Township is electing to transfer this funding to the Liquid Fuels Fund.

357.040 Local Tourism Grants	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$30,000

Occasionally the township holds local events for the community. This account reflects funding received from local organizations.

358 LOCAL GOVERNMENT SHARED PAYMENTS

358.300 Custodian Services Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$32,646	\$17,150	\$17,150	\$0

Ferguson Township no longer provides custodial services to CRCOG.

2023 COMPREHENSIVE BUDGET

359 LOCAL PAYMENTS IN-LIEU

359.000 Penn State Tax Settlement	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$151,613	\$159,081	151,879	\$151,879

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

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

361 GENERAL GOVERNMENT REVENUE

361.000 Administrative/NSF Fee Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$559	\$100	\$200	\$200

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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

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

361.320 Site Plan/Land Development Plan Subdivision Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$17,214	\$5,000	\$8,000	\$5,000

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

361.321 Township Engineer Review Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$17,106	\$15,000	\$9,000	\$10,000

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

361.330 Zoning Permits	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$10,780	\$35,000	\$11,000	\$15,000

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:

2023 COMPREHENSIVE BUDGET

Description	2019	2020	2021	2022 thru 9/30
New Homes	294	11	9	15
Multi-Unit Dwellings	1	18	0	0
Additions (decks, pools, solar, etc.)	65	23	120	120
Other (rental permits, signs, home occupation)	228	166	29	11
Total	588	218	158	146

361.331 Rental Permits	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$10,027	\$7,500	\$7,500	\$7,500

The Township receives funds from the various property owners as rental permit fees to cover the health inspector services' costs related to tenant complaints. These fees are collected as part of the Centre Region Code Agency rental permit program.

361.340 Hearing/Variance Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,600	\$2,000	\$2,000	\$2,000

The Township charges \$250 for each hearing on variances and appeals of the Zoning Officer's decisions. This fee has covered the cost of conducting such hearings.

361.410 Lighting Plan Application Fee	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$300	\$300	\$300	\$300

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

361.630 State College Area School District Tax Collection Commission	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$36,862	\$40,000	\$40,000	\$40,000

The Township is a tax collection agent for the school district's real estate taxes. The township and school district agreement provides 50% reimbursement based on actual costs.

361.650 Tax Certifications	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$8,315	\$9,000	\$6,000	\$6,000

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.

361.750 Ordinance Amendment Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$250	\$0	\$0	\$0

This line item is revenue received for publicly requested amendments.

2023 COMPREHENSIVE BUDGET

362 PUBLIC SAFETY REVENUE

362.000 Miscellaneous Police Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

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

362.010 Ag Progress Days Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$7,331	\$8,000	\$8,257	\$8,200

This is reimbursement from Penn State University for the police services' expenses during the annual Ag Progress Days event. This estimate is based on 100 hours at \$85/hour.

362.101 Police Assistance at PSU Football Games	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$57,713	\$51,000	\$72,713	\$72,713

Revenues are received from Penn State University for assistance at sporting events by the Township Police Department. It is assumed that PSU will have a full schedule in 2022.

362.110 Accident Reports	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,075	\$3,000	\$3,000	\$3,000

Accident reports are provided at the cost of \$15 per report.

362.111 Local Background Checks	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	-\$22	\$200	\$200	\$200

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

362.112 Police Officer Test Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

The police department solicits new police applicants to replace retiring officers or fill anticipated open positions every two to three years. Applicants are charged a fee to offset the cost of the screening test. No charge was requested in 2022 to get a better applicant pool. No fee is expected for testing in 2023 to assist with a most diverse, equitable, and inclusive pool of applicants.

362.220 Residential Parking Permits	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$222	\$250	\$150	\$150

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

362.450 Special Events Permits	2021 Actual	2022 Budget	2022 Projected	2023 Budget

2023 COMPREHENSIVE BUDGET

\$25

\$50

\$25

\$50

This line item accounts for special event permits following Township ordinances and fee schedules.

365 HEALTH SERVICES

365.200 Health Inspection Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$8,367	\$8,500	\$8,500	\$8,500

The following inspections were completed according to the detailed invoices received by September 2022. The amount charged to the Township is based on hours and administrative costs plus mileage. The State College Borough's Health Department provides health inspections.

Quarter	Restaurants/Retail	Others
4 th Qtr. 2021	15	3
1 st Qtr. 2022	9	0
2 nd Qtr. 2022	22	3
3 rd Qtr. 2022	NA	NA

387 PRIVATE CONTRIBUTIONS

387.000 Private Contributions	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$10,000	\$10,000

Occasionally the township will receive private contributions. This accounts for such revenues. For 2022 and 2023, this includes the Route 45 Getaways contributions.

389 MISCELLANEOUS REVENUE

389.000 Miscellaneous Revenues	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,324	\$2,600	\$2,000	\$2,000

These accounts are for revenue received and not specifically assigned to another account, such as net online payment fees and flex plan forfeitures.

389.010 Unemployment Comp Refund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,251	\$0	\$2,260	\$0

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

389.020 Property Insurance Claims Payments	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$49,422	\$0	\$6,000	\$0

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

389.030 Penn Prime Insurance Discounts	2021 Actual	2022 Budget	2022 Projected	2023 Budget

2023 COMPREHENSIVE BUDGET

\$0 \$0 \$200,000 \$100,000

This line item provides for the credits taken on the property and liability insurance coverage with Penn Prime. As a non-profit, the fund offers available credits as discounts off property coverage and workers comp insurance. Each year's amount of credits varies, and unused credits are carried over to the following year. If the township changes insurance carriers, any unused credits are lost.

389.040 Safety Program Payments	2021 Actual	2022 Budget	2021 Projected	2023 Budget
	\$722	\$2,000	\$1,000	\$2,000

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

389.050 Health Insurance Refunds	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$108,460	\$90,000	\$0	\$62,000

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

389.060 Purchase Card Rebates	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$247	\$600	\$600	\$600

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

389.080 Workers Comp Refunds	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$4,565	\$0

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

389.090 Wellness Fund Grants	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,000	\$1,000	\$1,000

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

392 INTERFUND TRANSFERS IN

392.035 Transfers from Liquid Fuels Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

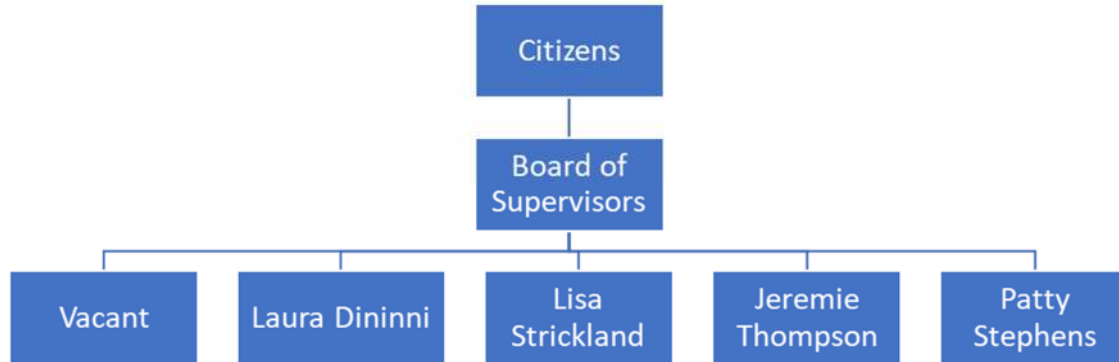
This account represents refunds from the liquid fuels fund, typically when certain expenses are not allowed by the rules of the state grant

2023 COMPREHENSIVE BUDGET

01 GENERAL FUND EXPENDITURES

400 GENERAL GOVERNMENT

Elected Officials Organizational Chart



400.105 Supervisors Salaries	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$20,493	\$20,625	\$20,625	\$20,625

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

400.180 General Government Training	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$1,500	\$4,000

This line item appropriation will be used for training and development, such as parliamentary training for the Board of Supervisors and the volunteers that serve on the Ferguson Township Authorities, Boards, Commissions, and Committees (ABCs).

400.240 General Expense	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,661	\$5,000	\$3,000	\$5,000

This expenditure item covers the miscellaneous expenses of the Board. Such items include work session refreshments, meal allowances, promotional items, awards, memorials, and celebration contributions. The projected cost of the volunteer appreciation dinner is approximately \$3,000. In 2020 and 2021, this amount was significantly lower than in typical years due to not hosting the volunteer appreciation dinner, given pandemic restrictions.

400.320 C-Net Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$27,995	\$32,488	\$27,523	\$35,739

2023 COMPREHENSIVE BUDGET

Since 2009, the Township has been a CNET member, the local government channel that has recorded and broadcast the Board of Supervisors meetings. The Township has utilized C-NET to advertise all Board and Planning Commission agendas, sponsored Spring Creek Watershed meetings, and used the bulletin board to announce employment opportunities, open houses, volunteer opportunities, and other special events. Since 2018, the Ferguson Township Planning Commission meetings have been covered by C-NET, which first impacted the Township budget in 2020 and continues with an increase in 2023 due to the C-NET funding formula.

A Board of Directors governs C-NET with one representative from each funding partner. That Board develops a budget annually. Funding for C-NET is based on a formula using broadcast events and bulletin board postings. Other programs may be sponsored by the Township, including work sessions and special meetings.

400.329 Community Engagement	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This line item represents special programs requested by the board of supervisors.

400.330 Transportation	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$250	\$0	\$250

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

400.340 Advertising, Printing & Scanning	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,265	\$15,000	\$8,265	\$15,000

This line item covers the cost of advertising the Board of Supervisors' Regular Meetings, worksession, special meeting agendas, and meeting announcements for the Township's Authorities, Boards, and Commissions. Zoning Hearing Board legal advertising costs are included in 01.414.340.

400.420 Dues, Subscriptions, Memberships & Conferences	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,444	\$6,800	\$4,000	\$7,875

This expenditure item covers the Board's various subscriptions, memberships, and dues expenses. This expense item includes the costs of attending the Pennsylvania Municipal League (PML) Annual Summit. The budget provides for registration, meals, and hotel accommodations, assuming the attendance of three Board members.

PML acts as our municipal voice in the State Legislature and Congress. Doing so keeps us informed about current legislation and carries our concerns to the state and federal lawmakers by educating our fellow members and professional lobbyists. The League advocates for pension reform, Act 111 Collective Bargaining reform, local police use of RADAR, telecommunications legislation, and more. In addition to this vital aspect of the League, the League also provides programs designed to address municipal concerns. The services provided include the PennPRIME Insurance Trust, worker's compensation insurance, and all liability insurance lines. "U-Comp" insurance provides unemployment compensation insurance. PELRAS (Public Employer Labor Relations Advisory Service) provides 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

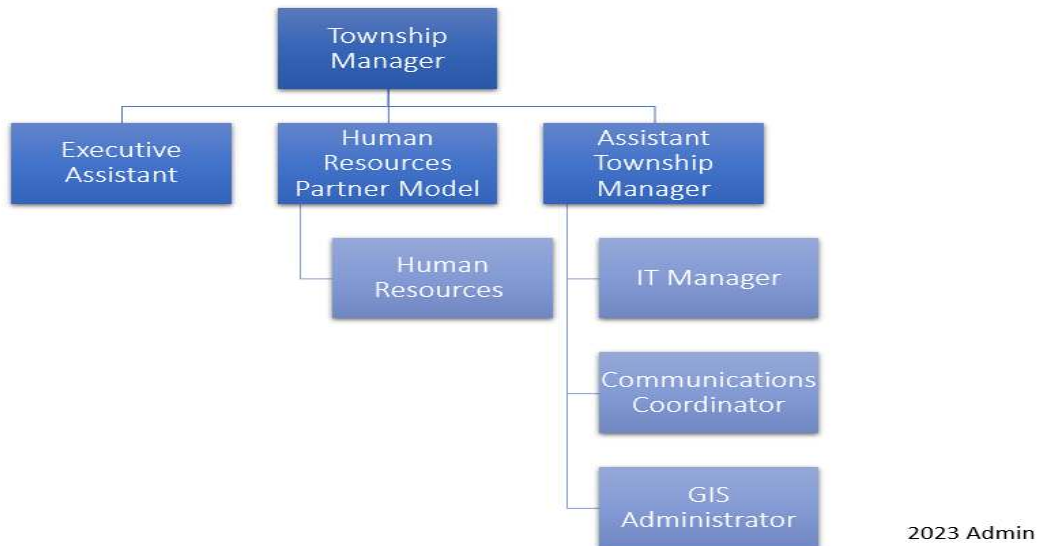
2023 COMPREHENSIVE BUDGET

purchase and negotiations. This budget line item includes seminars conducted by PML and may be helpful for Board members. The specifics are summarized on the following page.

PELRAS Membership (Public Employer Labor Relations Advisory Service	\$450	PML Annual Summit	\$2,000
Centre County Association of Township Officials	\$250	PML (Pennsylvania Municipal League)	\$3,000
CBICC (Chamber of Business and Industry for Centre County) dues	\$575	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. We aim to continue as a progressive, healthy, and livable community for future generations.

Administrative Department Goal Statement

The Administration Department includes the Township Manager, Assistant Township Manager, Human Resources, Communications Coordinator, IT Manager, and GIS Administrator. This department aims to provide efficient, effective oversight of the other municipal departments and administrative support for “big-picture” initiatives and projects for Ferguson Township and the Board of Supervisors.

The department prioritizes best management practices for operations aligned with the Strategic Plan. The Administration Department will implement best management practices systems to ensure Township goals, programs, activities, and resources are aligned with priorities and desired results. The administration staff will have a significant role in implementing selected recommendations from the 2022 Organizational Assessment Report prepared by GovHR USA and the 2022 IT Assessment Report conducted by HammerTech. In 2023, resources will be deployed to enhance Human Resources, currently a division within Administration, through creating a Human Resources Business Partner Model, reviewing updates to the employee handbook, streamlining the agenda process, developing a comprehensive onboarding process, and updating job descriptions. These goals for 2023 are ambitious and support the Township’s goal of providing efficient and effective service delivery, operations, and management.

Additionally, the department will support efforts in the overall administration of Ferguson Township operations and advance the priorities of the Board of Supervisors. In 2023, expectations from the administration department include the implementation of selected recommendations from assessment reports, finalizing and publishing the Ferguson Township Recreation, Parks, and Open Space Plan Update and Strategic Plan Update staff intends to finalize and present the 2023 Strategic Plan Update, negotiate a contract renewal with Ferguson Township Police Association, and provide support and

2023 COMPREHENSIVE BUDGET

management to other departments. The Department will work closely with the Board of Supervisors to continue to lead the Township in providing award-winning, exemplary public services at an affordable cost to our residents and business owners. Transparency and efficiency of doing business will continue to be at the forefront of our operations as we seek to provide enhanced community engagement tools and improved eGovernment services.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.110 Township Manager Salary	\$119,906	\$125,171	\$148,637	\$135,890

This line item reflects the salary of the Township Manager. In 2022, the actual amount includes an overlap of the interim manager with the former manager's salary.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.112 Human Resources Director Salaries	\$0	\$0	\$0	\$80,000

This position oversees the Division of Human Resources within the Administration Department.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.113 Assistants Salaries	\$145,018	\$153,135	\$151,470	\$164,573

This line item reflects the salary of the Assistant Township Manager and the Human Resources Administrator. For 2023, this account includes \$2,500 for an intern

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.114 Administrative Staff Salaries	\$58,499	\$42,229	\$58,001	\$156,292

This line item accounts for the salaries of the Communications Coordinator, the Executive Assistant, the GIS Administrator (previously in engineering), and the part-time Recording Secretary to take minutes at various Township public meetings.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.210 Office Supplies	\$636	\$1,500	\$750	\$2,000

This line item includes the cost of Board packet supplies, budget binders, envelopes, printer and computer supplies, desk supplies, and other office supplies needed for the administration of the Township.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.240 General Expense	-\$21,797	\$3,500	\$3,500w	\$3,500

Generally, expenses attributable to this account include petty cash expenditures, document shredding, pre-employment physical examinations, lunch or dinner for municipal meetings, and new hire processing. This account also includes other expenses that are not accounted for elsewhere within the administration of the Township.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.252 Electronic Equipment Maintenance	\$5,451	\$2,500	\$5,500	\$2,500

2023 COMPREHENSIVE BUDGET

The Township has utilized maintenance agreements and leases to cover equipment mechanical by design and has the highest probability of downtime. The township's computer equipment is protected through a self-insured program established by the Township.

Taskalfa 5052 maintenance fees	\$350	Pitney Bowes Postage Meter lease	\$2,000
Miscellaneous	\$150		

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.320 Communications	\$19,317	\$23,725	\$20,000	\$24,545

This account covers the costs related to communications that improve operational systems that support productivity and informational updates to Township stakeholders. Communication costs for all departments except for the Public Works and Police Departments are covered under this account. The costs for cell phones, postage for routine mailing, semi-annual newsletters, and express mailings are included. Promotional print material initiatives are an expense category for targeted announcements and information sharing to increase civic engagement and community events participation.

Employee Cell Phone	\$725	US Postal Service Routine Postage	\$7,000
Federal Express	\$200	Special Mailings	\$1,500
Fall/spring print newsletters	\$10,000	Constant Contact	\$400
Coffee & Conversation	\$200	Canva Pro	\$120
Promotional Material	\$2,500	Survey Monkey	\$900
Zoom Accounts	\$500	Welcome Postcard to new residents	\$500

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.329 Community Engagement	\$772	\$7,000	\$400	\$2,000

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

Meals for Events	\$500	Community Engagement Outreach and Events	\$1,000
		Business Roundtable	\$500

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.330 Transportation	\$0	\$250	\$0	\$250

2023 COMPREHENSIVE BUDGET

This line item covers mileage cost for using 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 & Scanning	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$14,949	\$10,000	\$5,000	\$21,000

In 2022, the costs of legal advertisements for the Board of Supervisors' Regular, Special Meetings, ordinances, and committee meetings were moved to 400.340. This account reflects the codification of Township ordinances and miscellaneous printing costs.

Codification Update	\$20,000	Printing Costs	\$1,000
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Township Staff is anticipating the following ordinance amendments for 2023:

- Small Wireless Communications Facilities (Act 50)
- Terraced Streetscape Zoning District Ordinance
- Human Resources Commission
- Anti-Discrimination Ordinance
- Single-Use Plastic Ordinance
- Township Zoning Map Ordinance
- Health and Safety
- Stormwater Management
- Signs and Billboards

401.350 Bonding	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$625	\$625	\$625

The Township Manager/Secretary/Treasurer bond is paid for under the Home Rule Charter and the Administrative Code. The bond is set at 5% of the Township's annual budget. Since 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 2023. The employees' blanket bond is included in general liability coverage.

401.370 Executive Recruitment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$15,000	\$10,000	\$18,000

This account is set up to budget for executive and department head recruitment for all departments.

401.371 Staff Recruitment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$13,000	\$10,000

This account is set up to consolidate the budget for staff member recruitment for all departments previously budgeted in various departments. Having the budget in one place allows more accurate budgeting for advertising vacant positions and improves tracking costs associated with hiring.

2023 COMPREHENSIVE BUDGET

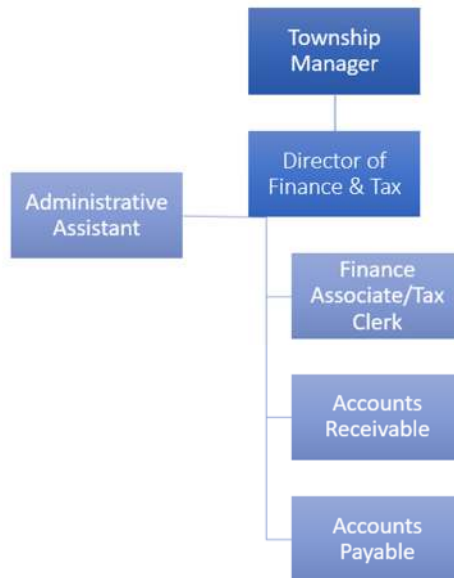
401.420 Dues, Subscriptions, Memberships & Conferences	2021 Actual	2022 Budget	2018 Projected	2023 Budget
	\$8,201	\$12,750	\$5,750	\$12,940

Memberships in professional organizations, conferences, and training seminars are essential to keep staff abreast of local government changes. 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 enable networking opportunities. Traditionally, the Township has valued the Township Manager, Assistant Township Manager, and Administrative staff's attendance and maintenance of memberships in various organizations. Memberships, conferences, and subscriptions are outlined as follows:

Membership APMM (Association for PA Municipal Management) (2)	\$350	Subscriptions (Governing, Pennsylvanian & PA Township News)	\$100
Conference APMM (Omni William Penn, Pittsburgh, May 22-24), PA; Manager and Asst. Mgr.	\$1,500	PELRAS (Three attendees - State College, PA) Manager, Asst. Mgr. and HR Admin.	\$800
Membership ICMA – Manager and Asst. Manager.	\$1,600	ICMA Conference (Austin, TX Sept 30 – Oct 4) Manager and Asst. Manager.	\$4,600
APMM Executive Development Conference	\$500	Workshops & miscellaneous training seminars	\$1,000
Society for Human Resource Management Membership & Certification (HR Admin.)	\$600	SHRM Training and Certification Prep. for HR Admin	\$1,895

402 FINANCE DEPARTMENT

Finance Department Organizational Chart



2023 Tax & Finance

Finance Department Mission Statement

The Finance Department's mission is to provide professional, customer-oriented financial and tax collection services for the citizens of the Township, the school district, the Board of Supervisors, and staff.

The Finance Department Budget Message

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

The Finance Department's activities include billing and collecting real estate taxes for the Township and the State College School District and services provided by Administration, Finance, IT, Planning & Zoning, Police, and Public Works.

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

Treasury management is an essential responsibility of the Finance Department. Treasury management encompasses banking, investment relationships, and debt management.

The Finance Department prepares the manager's 5-year Capital Improvement Plan and the Annual Operating Budget.

The strategic goals of the Finance Department include ongoing reviews of the Township operations with staff to promote waste reduction, efficiency, and sustainable operations. Efforts include technology, staff training, trend analysis, customer relations, cost management techniques, vendor relations, best practices, performance management, benchmarking, and peer group discussions.

Historically, revenue and expenditures change 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

2023 COMPREHENSIVE BUDGET

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 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 Finance Department collects the Township and the State College School District's real estate taxes using the RBA web system. The RBA cloud-based system is used for real estate tax collection and is the choice system.

FINANCE ITEMS

The Township continues to use the Springbrook accounting software since 2013. The software modules include general ledger, accounts receivable, cash receipts, accounts payable, project management, fixed assets, clearinghouse, and bank reconciliation.

The Finance Department leads the Laserfiche Forms stormwater credit public applications, streamlining the process using the electronic forms workflow and assisting the public in applying and receiving credits and exemptions quickly and smoothly.

The department is also responsible for the Annual Comprehensive Financial Report (ACFR) and the Distinguished Budget Award. The department provides 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 provide additional financial credibility to the Township.

Strategic Planning

The Finance Department's 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, address new community concerns, and is provided at a responsible cost to residents.

Goal 8.0 Regional Programs

Ferguson Township will continue participating in regional programs that positively impact service delivery cost and quality.

Accomplishments for 2022 include

2023 COMPREHENSIVE BUDGET

- More than 11,000 tax bills were collected for the Township and School District Real Estate Taxes of over \$27 million. Also included on the township bills is the stormwater billing.
- Implemented Laserfiche Forms and electronic workflow for the stormwater program.
- Prepared billing and collected Township revenues, including electronic receipts
- Made payments to vendors and employees for services rendered, including electronic vendor billing and vendor payments.
- Prepared reports for the pensions plans, such as the MMO, AG385, Act205
- Assisted in property insurance and workers comp renewals.
- Worked with Hinton & Associates regularly to manage computers and software issues.
- Ordered new computer hardware and software for Township.
- Worked with Baker Tilly to prepare the DCED annual audit and the Annual Comprehensive Financial Report (CAFR) for the 2021 fiscal year.
- Worked with staff through the Township annual audit, the state pension audit, and the liquid fuels audit
- Scanned invoice documents into the network for upload into Laserfiche or Springbrook.
- Reported to the Board and public on quarterly financial results.
- Prepared the monthly Bank Reconciliations, Treasurer reports, and voucher reports.
- Prepared the 2023-2027 Capital Improvement Plan using Microsoft Sharepoint.
- Chaired the Finance Directors' meetings and attended the CRCOG Finance Committee, the Police Pension Committee, the Non-Uniform Pension Advisory Committee (NUPAC), and the Board of Supervisors.

Goals for 2023 include

- Prepare the billing and collect township revenues.
- Improve the accounts payable process to include electronic invoice processing and streamline payments.
- Implement the Cleargov budget suite improving the coordination of the CIP and the operating budgets. Prepare the 2024 budget using the Cleargov system.
- Work with staff to sell retired fixed assets at a fair market price.
- Assist with Laserfiche forms and workflow with the departments and the public.
- Work to achieve the Government Finance Officers Distinguished Budget Award for the 2023 Budget.
- Assist administration and Hinton and Associates with onboarding a new IT Specialist and IT-related matters until the transition is complete.
- Work to achieve the Government Finance Officers Annual Comprehensive Financial Report Award (ACFR) for the 2022 fiscal year.
- Work with Administration, professional service providers, and vendors and follow information technology trends to benefit the Township.
- Chair the Finance Directors meetings, and attend the CRCOG Finance Committee, the Pension committees, and the Board of Supervisors meetings.
- Collect the Township and School Real Estate Taxes and Stormwater fees.
- Assist with computer systems hardware and renew software. Assist Hinton with IT inventory management.
- Implement the cloud version of Springbrook accounting software.

2023 COMPREHENSIVE BUDGET

- Manage fixed assets inventory for insurance and auditors.
- Work with staff through the Township annual audit, the worker's comp audit, the state pension audit, and the liquid fuels audit
- Report to the board and public on the quarterly financial results of the Township
- Prepare the monthly Treasurer reports and voucher reports.
- Assist with the property insurance and workers comp renewals
- Prepare the Capital Improvement Plan for 2024-2028 using the Cleargov system.

402 FINANCE DEPARTMENT

402.110 Finance Director Salary	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$95,246	\$99,883	\$100,120	\$107,128

This account reflects the salary of the Director of Finance and Tax Department.

402.114 Finance Staff Salaries	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$86,482	\$104,819	\$110,560	\$168,299

This account provides for the salaries of an accountant and two (one new in 2023) finance assistants.

402.114 Finance Staff Overtime	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$500	\$500

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

402.210 Office Supplies	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$291	\$300	\$500	\$500

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

402.240 General Expense	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$742	\$450	\$0	\$300

This line item accounts for expenditures not specifically allocated in other accounts of the Finance Department. This line item also includes \$300 for staff incentives.

402.252 Electronic Equipment Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$10,175	\$15,000	\$11,000	\$13,000

This account provides for payroll processing and Human Resources system. An additional 2,000 is included for miscellaneous expenses

Keystone Payroll Processing \$250 per pay	\$6,500	Keystone HR subscription fees	\$3,000
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2023 COMPREHENSIVE BUDGET

Keystone Payroll ACA reporting	\$1,250	Keystone W2 reporting	\$250
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402.311 Annual Audit Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$29,550	\$30,000	\$33,000	\$40,000

Under the Township Home Rule Charter, a certified independent audit is required annually. This account includes fees for completing and filing the Annual Comprehensive Financial Report for 2022 with the Government Finance Officers Association. For 2023, this includes \$5,000 for a single audit.

402.320 Communications	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$480	\$480	\$480	\$480

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

402.340 Advertising, Printing & Scanning	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$784	\$1,200	\$1,100	\$1,200

This account allows for the department's custom printing needs, such as checks (special security), special forms, etc.

402.420 Dues, Subscriptions, Memberships & Conferences	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,097	\$2,500	\$1,200	\$1,500

Memberships in professional organizations, conferences, and training seminars are essential to keep staff abreast of local government changes. 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. Due to the change in technology and COVID-19, travel and conference costs have been minimized. Memberships, conferences, and subscriptions are outlined as follows:

Name	Organization	Description	Amount
Finance Director	GFOA National	Annual Membership	\$200
Township	GFOA National	Budget Award	\$460
Finance Director	CPELink	Online CPE credits for CPA license (80 credits every two years)	\$300
Accountant	American Payroll Association membership	Annual Subscription	\$350
Finance Director/	Association of Certified Fraud Examiners	Annual Membership	\$210

2023 COMPREHENSIVE BUDGET

Finance Director/ Accountant	Miscellaneous	Professional Publications	\$300
Finance Associate/ Accountant	Various	Webinars	\$500

402.750 Non-Capital Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$500

Occasionally, the department needs to replace a piece of equipment due to age or obsolescence. This account reflects those items costing less than the \$2,500 threshold of capital items. For 2023, the finance director is requesting a new chair since the current one is damaged.

2023 COMPREHENSIVE BUDGET

403 TAX OFFICE

403.114 Tax Services Staff Salaries	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$35,843	\$37,667	\$38,893	\$41,616

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

403.114 Tax Services Staff Overtime	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$433	\$600	\$500	\$500

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

403.210 Office Supplies	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$150	\$300	\$200	\$300

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

403.240 General Expense	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$50	\$0	\$50

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

403.252 Electronic Equipment Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,251	\$1,250	\$350	\$500

This account line item accounts for copier/printer maintenance.

403.320 Postage	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,632	\$5,500	\$5,000	\$6,000

This line accounts for the expenses of mailing the Township's and Real Estate tax statements and reminder notices per state law. It is expected that the postage rates will increase in 2023.

403.340 Advertising, Printing & Scanning	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$947	\$1,100	\$1,050	\$1,100

This account represents the cost for letterhead, envelopes, and other items with tax office printing.

403.350 Bonding	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$360	\$370	\$310	\$370

2023 COMPREHENSIVE BUDGET

This account represents the bonding cost for the Tax Collector. It is based on 25% of the maximum currency in possession at any time. The bonding cost is shared with the School District based on the real estate duplicate's tax allocation. For 2022, the cost allocation is estimated to be 5% for the township, and the school allocation is 95%. This account represents the Township portion.

403.420 Dues, Subscriptions & Memberships	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$175	\$0	\$0	\$0

Occasionally, the tax office requests training or videos, or written materials. This account reflects the costs:

403.450 Contracted Services	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,363	\$4,300	\$4,000	\$4,400

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 * \$200/user	\$400	Load Ferguson Supplementals	\$500
RBA Load Ferguson Real Estate duplicate	\$2,500	Programming for stormwater program billing	\$1,000

The Centre Tax Agency Local Services Tax collection fees are 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 revenue, net of the fee.

2023 COMPREHENSIVE BUDGET

404 LEGAL SERVICES

LEGAL SERVICES	2021 Actual	2022 Budget	2022 Projected	2023 Budget
404.310 Solicitor	\$21,007	\$35,000	\$35,000	\$50,000
404.314 Special Counsel	\$33,040	\$32,000	\$35,000	\$40,000
404.317 Legal-Cable Consortium	\$75	\$2,000	\$0	\$2,000

The Solicitor's services include preparing legal documents, ordinances, easements, deeds, and legal opinions on various matters. Additionally, the Solicitor may appear before the Zoning Hearing Board on issues of concern to the Board of Supervisors. Anticipated costs will be approximately \$40,000 in 2023, including items not covered by the Solicitor's retainer and standard contract. Please note that the Township invoices developers, engineers, and property owners for legal services related to subdivision and land development activities, and these costs are not included in the budget.

The Township also retains the services of specialized labor and employment law legal counsel. During the year, there are times when this special counsel is required for services such as Heart and Lung Act claims, collective bargaining agreement grievances, and personnel matters. The Township receives a discounted rate for legal services associated with employment matters as part of its membership in the Pennsylvania Employment Labor Relations Advisory Services; however, these matters are typically unforeseen and often expensive due to their complex nature. In 2023, the Township will be negotiating for a collective bargaining agreement.

Finally, the Township is negotiating with Shentel for a cable franchise agreement. While it is expected that these negotiations will be completed by the end of the year, a small carryover amount has been appropriated to cover any unanticipated expenditures related to the negotiations in 2023. The Township has authorized Cohen Law Group to facilitate this cable franchise agreement.

2023 COMPREHENSIVE BUDGET

406 CENTRE REGION COUNCIL OF GOVERNMENTS-ADMINISTRATION (CROG)

The Centre Region Council of Governments uses several formulas to determine municipal shares. The Standard COG formula uses three equally weighted elements: population (less PSU students), assessed real estate values, and earned income tax collections.

The Modified COG formula begins with the Standard COG formula and alters it in two ways.

- The Alpha Fire shares remove Harris and Halfmoon Townships from the standard formula allocation, adds Benner Township to the group, and recompute the shares among the remaining members.
- The Parks and Recreation shares remove Halfmoon from the standard formula allocation and recomputes the shares among the remaining members

The Schlow Library, Active Adult Center, and Centre Region Local Planning utilize customer information to determine municipal contributions. Such information includes visits or patronage to the centers. The library uses a three-year rolling average of usage to determine municipal contributions. Ferguson Township is not a member of COG Local Planning since we have our planning department. Penn State donates money to various programs, such as fire capital and operations, reducing municipal shares.

406.530 CROG Administration	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$123,372	\$180,817	\$180,817	\$159,646

CROG Administration represents the Township's share of funding for the Centre Region COG Administration. The Standard COG formula determines municipal shares. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Rate	Amount	\$ Change
2023	26.16%	\$159,646	-\$21,171
2022	25.64%	\$180,817	\$57,445
2021	25.81%	\$123,372	-\$14,228
2020	26.08%	\$137,600	\$35,575
2019	26.46%	\$102,025	-\$3,741
2018	26.69%	\$105,766	-\$2,861

406.532 CROG Building Capital	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$5,730	\$5,840	\$5,840	\$6,113

This item is for future equipment replacement and repairs to the COG building. The Standard COG formula determines municipal shares. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Rate	Amount	\$ Change
2023	26.16%	\$6,113	\$273

2023 COMPREHENSIVE BUDGET

2022	25.64%	\$5,840	\$110
2021	25.81%	\$5,730	\$227
2020	26.08%	\$5,503	-\$3,602
2019	26.46%	\$9,105	\$724
2018	26.69%	\$8,381	\$3,023

406.533 CRCOG Contingency	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$818	\$2,564	\$2,564	\$0

This item is for future equipment replacement and repairs to the COG building. The Standard COG formula determines municipal shares. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Rate	Amount	\$ Change
2023	26.16%	\$0	-\$2,564
2022	25.64%	\$2,564	\$927
2021	25.81%	\$1,637	-\$2,275
2020	26.08%	\$3,912	\$3,912
2019	26.46%	\$0	\$0
2018	26.69%	\$0	-\$2,967

2023 COMPREHENSIVE BUDGET

407 INFORMATION TECHNOLOGY

In 2022, the Township engaged HammerTech to perform a Strategic Technology Assessment, including a vulnerability scan to measure the effectiveness of cybersecurity efforts. The IT Assessment Report presents findings from the assessment with recommendations for improved IT governance and an update to the IT strategic plan to strengthen the Township's overall cyber security posture for reduced risk of a cyberattack and operational efficiencies.

Ferguson Township's support delivery model leverages two Managed Services Providers (MSPs). Hinton and Associates is the primary MSP, which manages the township's onsite datacenter, security training via the PII Protect system, most of the end-user support, and provides network, setup, deployment, and delivery of new laptops, tablets, and budget assistance. Hinton provides primarily remote support along with bi-weekly onsite visits. State College Borough IT provides services for the Police Department including access to the Regional Records Management System and technology in the policy vehicles. Proposed in this budget, is the IT Specialist position to assume tasks including troubleshooting technical issues, procurement of technology hardware, and setting up technology for various meetings, and serves as the intermediary between MSPs and the Township. Currently, staff reported in interviews part of the assessment as spending significant time on tasks that should be completed by IT personnel.

In 2023, the Township will issue a Request for Proposals (RFP) to replace the phone system with a more modern and secure unified communications system.

407.112 Information Technology Specialist	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$75,000

This is a new position requested to assist staff and serve as the Township's liaison to Hinton and Associates with the day-to-day activities related to computers and software

407.240 General Expense	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$500	\$100	\$500

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

407.252 Electronic Equipment Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$103,864	\$110,319	\$110,000	\$170,535

The budgeted annual license/maintenance contract costs are as follows. Some of the items may have been previously included in individual departments.

Item	Description	Amount
Electronic Agenda Management Software	Subscription for annual subscription service	\$4,350
Infradapt SIP telephone \$660/month	Monthly fee for internet phone service	\$7,920
Infradapt Phone System (Maintenance)	Third-party support for the phone system	\$4,000

2023 COMPREHENSIVE BUDGET

Switchvox Phone software maintenance	Digital phone software annual maintenance	\$1,300
Blackbear 1GB Fiber Optic Internet (\$1,200/mo)	Monthly internet fee	\$15,000
Microsoft Defender XDR for endpoints (90 @ \$5/mo) (Hinton)	New for 2023 provides endpoint security for users	\$5,400
Office 365 Altering & Monitoring (16 @ \$2/mo)(Hinton)	New for 2023 provides monitoring of Office 365 accounts	\$384
ESRI licenses	GIS mapping software used by engineering and planning	\$10,000
Onsite & Offsite system backup licenses	Redundancy for network data	\$7,920
AutoCAD maintenance & Licensing (3 users)	Road design software used by engineering	\$3,300
Synergis support for AutoCad	Third-party support and training	\$1,200
ClearGov GFOA Budgeting Suite	This is the web-based integrated budget preparation software	18,650
CDI Laserfiche Licenses with Forms (25)	Laserfiche annual license fees for 25 users	23,750
Adobe Acrobat Pro (6) and Creative Suite licenses (2) \$260 mo	PDF writers and website design software	\$3,630
Nitro PDF Pro Licenses (15 @ \$50/yr)	Pro version of pdf writers for staff	\$750
Bluebeam PDF writers (3)	Engineering version of Adobe pdf	No annual maintenance fee
PAVER software	Software used by engineering to determine the state of road condition	\$550
Civic Plus Web Hosting	Township website hosting	\$3,500
Fax Lines (4) – Comcast (\$290/mo)	The minimum required fax lines currently	\$1,584
Microsoft Office/365 licenses (26 @\$22/mo) (Hinton)	Cloud-based office software for department heads and staff	\$6,864
Microsoft Exchange licenses (87 @ \$8/mo) Hinton	Microsoft cloud email server subscription	\$8,352

2023 COMPREHENSIVE BUDGET

Firewall/Anti-virus/anti-malware/Web Filtering Subscription (Hinton)	Internet and server security system	\$4,200
GasBoy Fuel Maintenance	Fuel pump use tracking system software	\$500
Miscellaneous	Unexpected costs	\$1,000
Springbrook Cirrus Annual Fee	The annual fee for accounting software	\$29,750
Dell laptop Drive Encryption (security)	Dell security for laptops	\$1,500
General Code Ordinance Hosting	Fee for hosting the ordinances on the website	\$1,195
SYNCHRO (traffic engineering)	Traffic signal analysis and traffic studies	\$3,700

407.452 Managed Service Providers	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$85,398	\$90,000	\$87,000	\$83,200

Hinton and Associates serves as the managed service provider (MSP) for Ferguson Township to manage the township's information technology (IT) infrastructure including servers and networks, end-user systems, security and monitoring. Hinton and Associates offer the township IT expertise, cybersecurity software, proactive support through preventative maintenance on devices or network issues. Benefits of the MSP model allow the outsourcing of some tasks, access to expert resources, improved security and facilitate support remote devices and troubleshoot technical issues related to software or applications.

This account also includes \$500 for CDI Laserfiche consulting.

407.750 Replacement Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$24,496	\$21,300	\$18,000	\$21,300

This account reflects the cost of replacing aged computers, laptops, and tablets. Hardware is replaced on a five-year schedule. The township has some 60 pieces of computer hardware. The budget allows for replacing between 10 to 12 computers per year. \$1,500 is budgeted for additional hardware

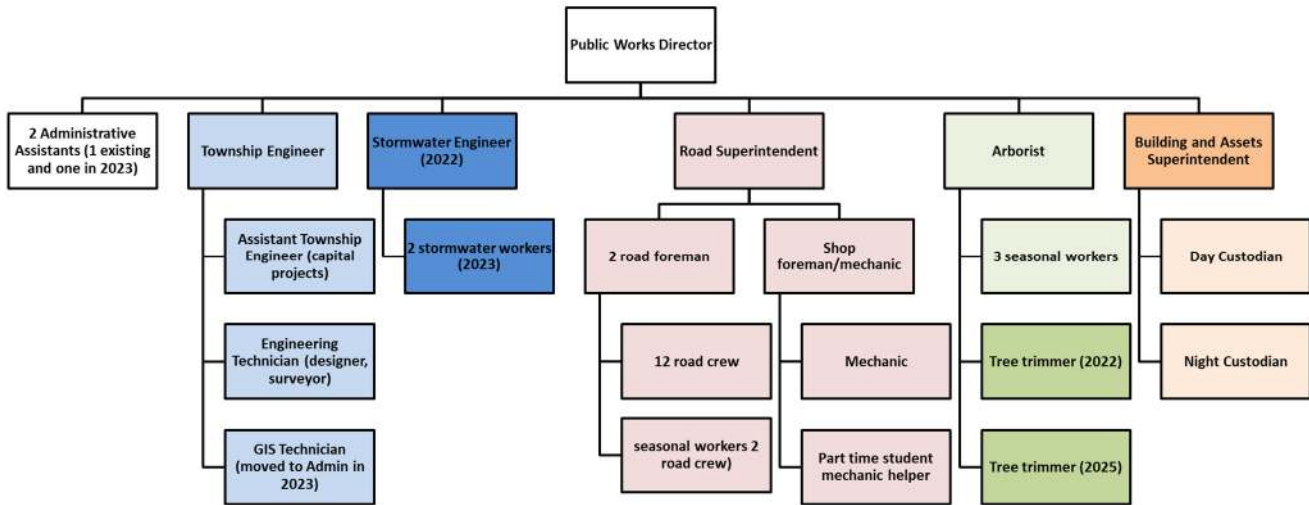
Servers and other significant hardware investments are budgeted in Capital Reserve Fund 30.

Three digital phones are budgeted as replacements @\$200 each.

Includes tablet for inspection and synching with Traiser for zoning officer.

408 PUBLIC WORKS-ENGINEERING SECTION

Organizational Chart for Public Works Department



Public Works Mission Statement (all sections)

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

Public Works Goal Statement (all sections including Engineering)

General background: The Public Works Department provides services to the Township citizenry through interaction with five sections: 1) Engineering, 2) Roads and Fleet Maintenance, 3) Building and Asset Maintenance, 4) Street Tree maintenance, and 5) Stormwater Management. The Department works closely with other public works agencies and authorities that provide public service for park and recreation, refuse and recycling, water, and sewer service.

The Department currently includes 28 full-time employees within five sections. The Department hires seasonal workers to assist with roadwork (2 workers) and landscaping work (3 workers). A part-time mechanic’s helper hired through a SCASD student/mentor program also assists the mechanic.

Engineering Section Staff: The Engineering section includes the Township Engineer, Assistant Township Engineer, Engineering Technician, and an Administrative Assistant supporting the Public Works Director. In 2023 GIS staff reports to the Assistant Manager. Consultant engineers are hired as needed for specific projects and report to an assigned Township Project Manager.

Engineering Section Goals:

The Engineering Section is responsible for designing, bidding, administering, and inspecting capital improvement projects such as road, traffic signal, park, and building construction. Engineering work also includes: reviewing land development and subdivision plans for compliance with Township engineering standards, traffic impact studies, maintaining traffic signals, asset inventories, and managing the sidewalk inspection program. The Township hires consultant engineers and inspectors as needed. More specifically, the duties of the Engineering section include the following:

- Surveying, utility coordination, right of way acquisition, and preparing engineering documents and drawings for capital construction projects
- preparing requests for quotations and bids for maintenance projects and equipment purchases

2023 COMPREHENSIVE BUDGET

- evaluating and documenting the classification and condition of approximately 100 miles of roadway
- proper operation, maintenance, and inspection of all signalized intersections plus one set of school zone flashers
- managing engineering consultant agreements
- administering a highway occupancy program (issued 71 pave cut and roadway occupancy permits in the last 12 months)
- Issuing driveway permits (issued 33 driveway permits in the previous 12 months)
- asset management, including signs, stormwater facilities, sidewalks, and roads (this task is shared with the Building and Asset Superintendent and the GIS technician), including inspecting the condition of sidewalks and sending repair notices, and inspecting the condition of the roadway surface utilizing PAVER software
- maintaining various public works GIS databases and preparing GIS drawings
- engineering reviews of subdivision and land development plans
- construction inspection and oversight
- responding to requests for information in person, by telephone, email, and USPS mail from residents, Township staff, Board of Supervisors, contractors, and engineers
- scheduling and attending open forums with citizens related to planned capital improvement projects or requested traffic calming projects
- maintaining road construction standard drawings
- representing the Township at various organizational groups and public meetings

Examples of significant Engineering Section accomplishments for 2022 and proposed new projects for 2023 are noted below:

Stormwater Fee Program – Oversaw the implementation of year 1 of the stormwater fee program. An implementation committee met weekly (then bi-weekly) to review issues and concerns and promote education and awareness. Staff handled issues and concerns daily. In 2022 a stormwater engineer was hired and, once onboarded, began processing credit and exemption applications with assistance from the Finance Director for some exemption types. In 2023 this program will be managed by the Stormwater Engineer (fund 20).

Traffic Calming Request – The staff did not conduct any traffic calming studies in 2022.

MS4 Chesapeake Bay Pollutant Reduction Plan (PRP) – This program and associated projects are moved to fund 20 and managed by the Stormwater Engineer.

Park Hills Drainageway Improvements – Engineering for this project was completed in 2022. Easement acquisition is expected to be completed in 2022. Permit issuance by PaDEP is pending easement acquisitions. FEMA issued a Conditional Letter of Map Revision (CLOMR). The project is expected to be bid near the end of 2022, with construction starting in 2023 and final restoration and plantings in 2024. The Township's first-ever tree protection plan was incorporated into the construction plans. While many large trees, unfortunately, must be removed for the project and associated utility relocation, hundreds of native trees and shrubs are to be planted along with thousands of plugs of native grasses and plants. A separate utility construction contract was bid to handle the necessary utility relocations in advance of the drainageway improvements.

ARLE - Performance Metrics – This project, funded by the Automated Red-Light Enforcement program, included the engineering and construction of a system of hardware and software to improve traffic signal performance and was substantially completed in 2022. Final work will be completed in 2023 to make the system fully functional.

Storm Pipe Video: Annually, the Township contracts for cleaning, inspecting, and video documentation of the condition of storm pipes. This work was completed in 2022. In 2023 this project will be managed by the Stormwater Engineer (fund 20).

Curb and Ramp Upgrades – As required by the Americans with Disabilities Act and federal legislation, as roads are paved and microsurfaced, the pedestrian facilities at intersections (ramps) are evaluated and upgraded or reconstructed as necessary. Staff managed a contract in 2022 and will do so again in 2023.

Pavement Markings – As we do every year, engineering staff prepares contracts and solicits bids for pavement markings. This is a popular contract mechanism, and a dozen other municipalities piggyback on this contract each year.

Microsurfacing - This pavement preservation method involves placing two courses of bituminous slurry and aggregate. A contract is bid annually, and other municipalities piggyback on this contract.

Sealcoating - Paths and Lots – This work was not bid on in 2022 due to difficulty obtaining the source materials. Other municipalities and COG may piggyback on this contract. In 2023, staff anticipates bidding on this work.

Traffic Signal Upgrades - On a 5-year cycle, traffic signal UPS batteries are replaced. On a 7-year cycle, signal LEDs are replaced. Also, overhead high-pressure sodium luminaires are replaced with LEDs. As in years past, the Township continues to upgrade pedestrian access at signalized intersections. The Township Engineer obtains quotes for equipment. Work is performed either in-house or by contract.

Sidewalk Repairs – Each year, engineering staff inspects one-quarter of all the public sidewalks in the Township. The total public sidewalk inspected equals 324,400 linear feet, so each year, we inspect about 15 miles of sidewalks or about 16,200 sidewalk blocks. Staff sends notices to property owners to make repairs as needed. If repairs are not made, the Township will contract the work and bill the property owner.

Pavement Inspections – Each year, staff inspects between 50% and 100% of the Township's approximately 100 miles of road surface. The inspection and condition ratings are done following US Army Corps of Engineer standards and recorded in PAVER software. This information is used to prepare the 5-year capital improvement program for roads. In 2023, inspections will be done by the Building and Asset Superintendent.

Pipe Lining – Pipe lining is a technique to rehabilitate deteriorating underground stormwater pipes. After evaluation, candidate storm pipes are rehabilitated with a UV cured-in-place liner pulled through the pipe by a contractor. Funding for lining storm pipes as part of road paving projects is found in Fund 32, while funding for pipe lining by geographic area is located under Fund 20. In 2023 this program will be managed by the Stormwater Engineer.

Pine Grove Mills Mobility Study - This work, led by McCormick Taylor, was completed in 2022.

SR26/SR45/Nixon Road Traffic Signal Improvements – While a signal warrant was not met based on a 2021 study, alternative improvements were recommended as part of the Pine Grove Mills Mobility Study.

New for the year 2023, Engineering will design, bid, and administer the following road improvement construction contract:

Blue Course Drive from Martin Street to Circleville Road – this project includes base repair and surface profiling to address ponding water and a new asphalt overlay. In addition, improvements outlined in the Northland Mobility Study are proposed, including constructing a mid-block crossing on Blue Course Drive with an RRFB (rectangular rapid flashing beacon), overhead lighting, median refuge, raised concrete median, transit waiting/boarding areas on both sides of Blue Course Drive (transit amenities and funding to be coordinated with CATA). Limits of paving may be extended to Atherton Street.

2023 COMPREHENSIVE BUDGET

Additional projects for the engineering section in 2023 include designing park capital improvement projects, a parking study in Pine Grove Mills, managing a consultant contract for pedestrian and bicycle improvements in Pine Grove Mills, and designing a project to include additional ornamental lighting in Pine Grove Mills.

408.110 Public Works Director's Salary	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$103,864	\$113,993	\$111,283	\$119,073

This line item provides 95% of the Public Works Director's base salary. 5% of the base salary is allocated to Fund 20 Stormwater.

408.112 Township Engineers' Salaries	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$191,275	\$158,859	\$159,237	\$175,996

This line item provides 90% of the Township Engineer's salary and 90% of the salary of the Assistant Township Engineer. The remaining salary balance is allocated to Fund 20 Stormwater.

408.114 Engineering Staff Salaries	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$27,969	\$88,854	\$99,481	\$121,589

Starting in 2023, the GIS technician is included under Department 401. This line item includes 80% of the cost of one engineering technician and 100% of one Administrative Assistant, and 80% of the cost of one administrative assistant. The balance of the compensation is allocated to Fund 20 Stormwater.

408.115 Part-time Engineering Assistant Wages	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$12,105	\$38,340	\$6,011	\$0

In 2023, no part-time engineering (college student) assistants are requested to assist with the inspection of capital projects.

$$0 \times (15\text{wks} \times 40\text{hr/wk} \times \$\text{xx/hr}) = \$0$$

408.210 Office Supplies	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$908	\$2,300	\$1,500	\$2,000

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

408.238 Clothing/Personal Protective Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$129	\$1,400	\$700	\$1,300

This account for the Engineering Section is to replace vests, T-shirts, jackets, gloves, rain gear, high-visibility clothing, and safety gear such as safety glasses, hard hats, and hearing protection. Also included is the reimbursement for steel-toed boot purchases of \$175 per person (6 people) and \$300 for prescription safety glasses with permanent side shields. Face masks may be purchased from this account.

2023 COMPREHENSIVE BUDGET

408.240 General Expense	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,110	\$2,500	\$500	\$2,300

This budget line item covers general expenses such as paint, surveying supplies, small equipment, stakes, flagging, plan copying, recording easements, plats or plans, and luncheon meetings. The cost of the subscription and use of the PA One Call System is accounted for under 408.320.

408.251 Equipment Maintenance	2021 Actual	2021 Budget	2022 Projected	2023 Budget
	\$38	\$2,000	\$1,500	\$2,000

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

408.252 Electronic Equipment Maintenance	2021 Actual	2021 Budget	2022 Projected	2023 Budget
	\$3,865	\$5,408	\$5,400	\$5,400

This account covers the lease and maintenance costs for one Kyocera KM-3553 color copier/printer leased in 2020, one Canon wide format printer (plotter), and one Kyocera FS1370D desktop printer.

Description	Total
Kyocera 3553 Copier lease (\$284/mo)	\$3,400
Kyocera KM-3553 and FS1370D copier maintenance (\$250 per quarter)	\$1,000
New Plotter maintenance and parts (printhead and ink)	\$1,000

408.313 Engineering - Project Surveys and Engineer Drawings	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$5,000	\$0	\$0

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

408.317 Engineering – Specialties	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$7,805	\$6,000	\$0	\$5,000

This account provides for hiring professional consultants to assist the Township Engineer. Examples of services may include a structural or soils engineer to assist with structural analysis of walls, traffic signal or light poles, auto turn and sign CAD, foundations, and/or a geotechnical investigation for roadway design bearing capacity (\$5,000). Engineering, permit fees, and education for stormwater issues is found in Fund 20.

408.320 Communications	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,523	\$4,768	\$4,500	\$4,500

2023 COMPREHENSIVE BUDGET

This account consists of the cost of PA One calls and cell phones or reimbursement for the business use of personal phones for the engineering department. It includes the cost of one hot spot for Engineering. Department heads are provided a \$100 allowance toward purchasing a smartphone on the Township account.

Description	Rate	Total
PA One Call	\$250/avg/mo.	\$3,000
Phone Opt Out (4)	\$18.50/mo/ea	\$888
Hotspot airtime	\$40/mo	\$480
Misc. Postage		\$300
Smart Phone allowance		\$100

408.330 Transportation	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$150	\$150	\$150

This account is associated with the engineering employees using their vehicles. Township vehicles are used for Township business, and personal vehicles are used when a Township vehicle is unavailable.

408.340 Advertising, Printing & Scanning	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$5,677	\$5,500	\$6,000	\$75,575

This account covers the required legal advertising for sealed bid contracts, advertising for job vacancies in the public works department, advertising for equipment sales, and miscellaneous document printing (\$6,000). In 2023 funding is requested to finish scanning the planning and zoning department tax parcel files, the park files, the general subject files, and the road files into the Laserfiche document management system (3 units with seven rows 15' long each)

Total linear inches of scanning = 3,780 inches

Estimated total pages per inch of filing = 175

Estimated total pages = 661,500 images plus a 15% factor for double-sided paper = 760,725 images

Total estimated banker boxes @ 3,000 images per box = 253 banker boxes

Scan 253 banker boxes @ \$175/box = \$44,275

Assumes up to 100 files per banker box. Rather than one single document per file, each separate document should be scanned as a different pdf and named. This additional fee requires staff support or contract service to put each document in a separate file. Therefore, the total project cost estimate is \$275/box or \$69,575.

408.420 Dues, Subscriptions & Memberships	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$5,202	\$15,505	\$7,000	\$18,175

Various memberships, training seminars, and publications help stay abreast of current technology, means, and methods and network with other professionals in the Public Works (engineering and technology) field. Travel and in-person training were again reduced in 2022 due to the COVID-19 pandemic. I expect more normalized travel will resume in 2023 though some venues will continue to offer a remote or hybrid experience. Typical funding levels are requested. Some training opportunities may remain virtual and in webinar format in the future, reducing costs in this fund. The state of

2023 COMPREHENSIVE BUDGET

Pennsylvania requires continuing education credits for Professional Engineers. The Township Engineer and the Public Works Director are registered professional engineers in Pennsylvania. Training for the Assistant Engineer and Engineer Technician (both EITs) is included. Certain manuals and publications need to be updated. Membership fees and conference costs, including food, travel, and lodging, are listed below. The American Public Works Association, APWA, includes the Public Works Director, Township Engineer, Assistant Township Engineer, and Engineering Technician. Training typically consists of the following topics: AutoCAD (computer-aided design), Geographic Information System (GIS), traffic signal management and design, asset management, construction inspection, leadership and supervision, transportation safety and engineering, and traffic studies (note: training for stormwater management is under Fund 20). Traffic signal training for the Building and Asset Superintendent or Engineering staff is included here and could be moved to 409.

AutoCAD training and GIS (training or conferences) (\$4,000)	APWA National Conference in San Diego, CA, attended by Public Works Director and Assistant Township Engineer (\$5,000)
PSATS, PML, LTAP, and other training as noted in the narrative (\$1,000)	
Group Membership to American Public Works Association (4 x \$170/ea. = \$680) American Society of Highway Engineers membership for Assistant Engineer (\$245)	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 regional (PA or NJ) conference virtual or in-person (\$2,500) for the Township Engineer International Municipal Signal Association (IMSA) membership (\$100) and traffic signal certification (2 classes total \$1,900)	Laserfiche training for Admin Assistant (\$1,500) Publications/Manuals (\$200)

408.460 Education	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,065	\$2,600	\$0	\$0

No tuition reimbursement is requested in 2023.

408.750 Office Furniture & Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,500	\$900	\$1,500

This account covers miscellaneous office furniture repairs, replacements, and acquisition costs.

409 GENERAL GOVERNMENT BUILDINGS

Public Works Building and Assets Mission Statement –Provide and maintain government buildings and other assets efficiently and cost-effectively to support the Township's core functions now and into the future.

Public Works Building and Assets General Background – Staffing for this section includes the Building and Assets Superintendent and two full-time custodians with the assistance under the direction of the Public Works Director. Assets managed under this section include eight government buildings, a fueling island, a vehicle wash center, and 23 traffic signals. The Superintendent also serves as the FTPW expert on the TRAIRS work order and asset management software system, assists users, and serves as the main point of contact with the vendor/consultant. Pa One Call locates for the Superintendent who manages township-owned underground assets.

Public Works Building and Assets Goals -

- Care for government facilities to promote a clean and safe work environment for employees and visitors.
- Maintain public works building 6 (new garage) to LEED Gold standards following the Basis for Design.
- Building purchases, cleaning processes, and supplies should comply with the green purchasing policy and cleaning standards.
- Strive for net-zero energy consumption for public works building 6 through energy-efficient automated systems and a rooftop solar array.
- Maintain up-to-date maintenance contracts with vendors that supply services at the best value for the Township.
- Utilize the Building Automation System to monitor gas, electric, and water consumption and balance energy efficiency and occupancy comfort.
- Maintain building asset component inventory and utilize it for preparing the five-year capital improvement program
- Respond to Pa One call tickets promptly
- Maintain traffic signals following PennDOT permit and respond promptly to motorist complaints

Examples of significant Building and Assets Section accomplishments for 2022 and proposed new projects for 2023 are noted below:

Fuel Contract - Annually, the Township bids gasoline and diesel for use by FTPD and FTPW. The contract is let in early Spring each year. In 2023 this contract will be managed by the Building and Asset Superintendent.

Street Signs and Supplies – Staff prepares and solicits quotes for street signs and materials. In 2023 this contract will be managed by the Building and Asset Superintendent.

Asphalt and Aggregate Contract - Annually, the Township bids various asphalt mixes and aggregate types. In 2023 this contract will be managed by the Building and Asset Superintendent.

Vendor Quotes – Obtained up-to-date vendor quotes for various building and ground components in 2022. Continue to ensure efficient vendor services in 2023.

Implemented the TRAIRS work order system for public works in 2022. Continue to improve TRAIRS functionality and roll out the fleet module for mechanics in 2023.

2023 COMPREHENSIVE BUDGET

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
409.112 Building and Asset Superintendent				
	\$0	\$55,000	\$22,976	\$73,754

This line item provides for the salary of a Building and Asset Superintendent. This position will manage the various building systems, spec out new equipment, maintain the security systems, ensure inspections are completed, perform general building maintenance, retain control over assets, champion the TRAIR asset management and work order system for public works, inspect and maintain traffic signals, serve as the main point of contact for public works PA One Call responses, and supervise the custodial staff.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
409.114 Custodians Salaries				
	\$81,679	\$84,198	\$87,468	\$89,655

This line item provides for the wages of two full-time custodians under the labor contract.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
409.180 Custodians Overtime				
	\$533	\$2,500	\$2,500	\$500

This line item covers any required overtime.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
409.220 Operating Supplies & General				
	\$3,104	\$6,000	\$4,200	\$5,000

This item includes the cost of operating supplies for the custodian needed in the Township building, such as light bulbs and ballasts, chair mats, various filters, coffee, cups, plates, first aid supplies, water softener salt, signs, masks for visitors and other materials around the building, including river stone, mulch, and plant materials.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
409.226 Cleaning Supplies and Equipment				
	\$3,832	\$4,000	\$2,500	\$3,500

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
409.239 Clothing/Personal Protective Equipment (PPE)				
	\$160	\$1,000	\$500	\$2,000

This account is intended to capture PPE costs for the Building and Assets Superintendent and two custodians, including masks, work shirts, gloves, glasses, earplugs, and dust masks. Following the bargaining agreement for public works, the Township will provide an allowance of up to \$500/year to each employee (2 custodians x \$500/ea = \$1,000) for the purchase of boots and clothing used on the job.

2023 COMPREHENSIVE BUDGET

409.250 Repair & Maintenance & Contracted Services	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$41,994	\$40,417	\$35,000	\$42,882

This item includes funding for routine building system inspections, preventative maintenance, and repairs. The Township utilizes specialized contractors to assist with building system repairs. Vendors, contractors, and pricing are based on current contracts or estimates and are subject to change. This fund will experience additional costs in 2023 when preventive maintenance contract services come online for the new public works building.

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

Roof Inspections Marcon (\$630 annually for preventative maintenance (PM) and \$2,500 for minor repairs)	\$3,130	Central Station Monitoring by Vigilant (fire protection, sewer pump station) \$597/yr for admin building and \$608/yr for FTPW bldg 6	\$1,205
Pest Control (Ehrlich)	\$1,260	Carpet cleaning (twice per year) - Nittany Chem-Dry	\$2,500
Heating, Ventilation, Air Conditioning (HVAC) - Allied Mechanical and Electrical (\$6,935 per year for PM for all buildings, estimate \$6,000 for minor repairs)	\$12,935	Inspect Admin bldg and FTPW bldg 6 Fire Alarm Panels, detectors including heat detectors and duct detectors, and pull stations, as required by the fire code, including inspections of the wet systems, anti-freeze system including fuel island coverage – Berkshire Systems @ \$4,367 annual service, estimate \$1,000 repairs)	\$5,337
Fire extinguisher inspections & refills for all buildings and all vehicles Swartz	\$1,206	Backflow Prevention Inspection – annual inspections for all buildings and parks by All-in-One Backflow Service	\$525
Halon System Inspection (fire suppression in the computer server room) by Kistler O'Brien \$395 x 2/yr plus biannual sensitivity testing \$210	\$1,000	Emergency Generators & transfer switches annual PM Service includes 100KW CAT diesel generator and ATSp for Admin bldg, 300KW natural gas Cummins generator, and 2 ATSp for FTPW bldg. 6	\$1,573

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Building and Grounds Maintenance: Lowes, Home Depot (hardware and lumber), Nittany Building Specialties (metal doors), Central Pa Dock and Door (overhead doors), WESCO (electric parts), Gasboy (fuel management), Strouse Electric (electrician work), Rothrock Locksmith, Site Specific Design (sewer pump station), X-pert Communications (video, audio, door access), Your Plumbing Supply, other	\$10,000	Boiler Inspections by the PA Dept. Of Labor includes compressors in all buildings and boilers in FTPW building 6	\$927
Shredding Services under 01.409.367	\$0	Underground Storage Tank USTIF capacity fee \$110/mo x 12 = \$1,320/yr	\$1,320

409.361 Electricity	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$37,149	\$43,753	\$30,000	\$34,320

The Township currently has 35,532 square feet of enclosed buildings served by electrical needs. Some buildings have 220-volt service for equipment as well as 115-volt service. This cost relates to the Township facilities only. The street light costs are included in the Street Light Fund. The traffic signal costs are included in the public works department budget.

The electricity rates have increased substantially in 2022 to over 10 cents per KWH. It is expected that the rates will remain high through 2023.

This account includes the electric fee for the new public works facility. Since 2022, the new public works building has had solar panels installed on the roof. These have been active since the spring of 2022. It is expected that solar generation will offset the average annual cost for the building.

In addition, the Centre region, including Ferguson Township, is involved in a solar power project replacing the township's existing service. The consultant, Greensky Development Group, has been selected, and work is underway to scope the project and choose a developer. The township will have a choice to purchase RECs or not. RECs can be bought and sold separately from the energy contract. The terms of the project vary from 15 to 25 years, depending on the results of the RFP. The contracts for service are scheduled to be ready early in 2023.

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

2023 COMPREHENSIVE BUDGET

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.	\$18,000
Less Savings from solar panels	100% of building number 6		-18,000
Total	49,532 sq. ft.		\$34,320

409.362 Heat (Gas)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$21,094	\$22,900	\$26,000	\$28,000

The Township currently has 30,732 square feet of heated enclosed buildings. Most of the buildings are highly insulated and efficient. This helps reduce the cost of heating, especially during frigid winters. The average gas price is estimated at \$1.18 per therm (including fees and taxes).

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

Section	Area	Therm	Total
Main Office Building	25,732 sq. ft.	6,780	\$10,000
Public Works Building #1	3,000 sq. ft.	6,780	\$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	5,000	\$7,000
Contingency			\$1,000
Total	49,532 sq. ft		\$28,000

409.366 Water	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$6,453	\$6,500	\$11,000	\$11,000

The State College Borough Water Authority provides water service to the Township buildings at our 3147 Research Drive complex. In addition to typical office water consumption, water is consumed for vehicle washing and use by contact microsurfacing and contract storm sewer cleaning operations.

409.367 Refuse, Recycling, Shredding	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,700	\$5,200	\$5,200	\$5,430

This account represents the cost of trash removal and recycling (Fred Carson at \$245/mo) and document shredding (Burgmeier Shredding at \$130/mo for two 65-gallon totes). Any requests for bulk

2023 COMPREHENSIVE BUDGET

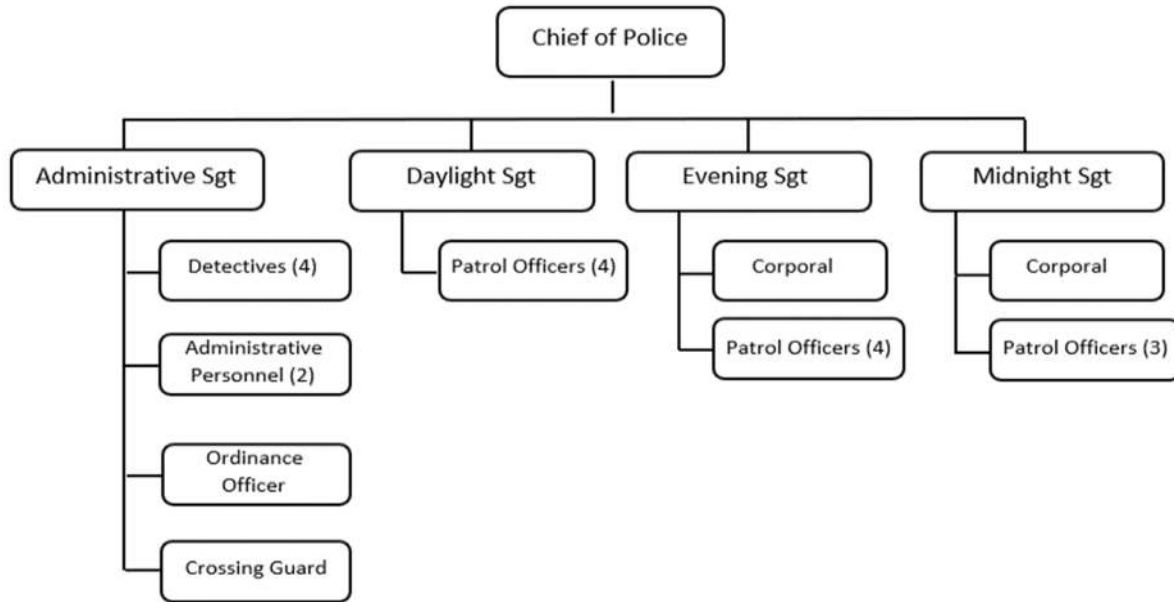
shredding cost \$465 minimum (\$115 truck fee and \$350 for up to 945 pounds, then \$0.37/lb thereafter). Bulk shredding is estimated to occur once or twice a year. Shredding occurs on-site.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
409.380 Stormwater Fee	\$0	\$0	\$8,630	\$8,630

This account represents the township's share of the stormwater fee.

410 PUBLIC SAFETY

Organizational Chart 2022



Police Department Mission Statement

The Ferguson Township Police Department's mission is to enhance the quality of life 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 a 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 23 full-time sworn personnel, two full-time civilian administrative assistants, a full-time Ordinance Enforcement Officer shared with Planning & Zoning, and two part-time school crossing guards. The Department will continue participation in the regional Drug Task Force, the Crisis Intervention Team, Tactical Response Team, and Crisis Negotiation Team. Updates to the Policy and Procedures Manual are an ongoing process.

2022 Accomplishments

- In July 2017, the Ferguson Township Police Department was formally recognized by the Pennsylvania Law Enforcement Accreditation Commission of the Pennsylvania Chiefs of Police Association as an accredited agency. As an important note, the accreditation manager must collect two proofs for each of the 125 evaluation elements annually, illustrating our compliance. The commission re-evaluated the department in 2020 and successfully maintained an accredited status. Since 2020 we have continued to follow accreditation standards in preparation for an evaluation by the commission in 2023.
- The department-issued body and car camera equipment are fully operational. The cameras have proven invaluable for court prosecution, transparency, and quality control.
- Between Oct 1st, 2021, and Sept 30th, 2022, police responded to 4,766 calls for service, a 6% increase over the previous period.

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- Serious crimes (Part I offenses) from Oct 1st, 2021, to September 31st, 2022, were 97. Last year 118 crimes were reported during this period. Less Serious crimes (Part II offenses) increased to 492 compared to 362 in the previous cycle.
- Officers made 2,152 traffic stops and issued 456 traffic citations, 103 criminal arrests, and 111 court appearances. Studies show high numbers of traffic stops help keep crime down as most criminal offenders travel to and from their criminal activities in vehicles.
- Our certified motor carrier inspector conducted 70 truck inspections, helping to keep our roadways safe for travel. Numerous minor safety infractions and several significant violations, putting vehicles out of service, were discovered during the inspections.
- Officers administered Naloxone (Narcan) to 2 persons experiencing an opioid overdose. One survived.
- Eighty-two background checks were completed.
- The Drug Detective conducted or participated in over 29 Drug/Drug Task Force incidents, resulting in 14 search warrants and 31 arrests of mid to upper-level dealers distributing heroin, fentanyl, cocaine, and pills. The drugs were trafficked from New Jersey/Pittsburgh into Centre, Blair, and Clearfield Counties.
- The detectives investigated 87 cases. The investigations included sexual assaults, stalking, burglaries, fraud, motor vehicle theft, and child abuse.
- A 35-year-old South Carolina man, formerly of State College, was charged with the murder of Jean Tuggy in 2021. The suspect is awaiting trial.
- Two major cases from previous years, including Jennifer Cahill Shadle (missing person), and Cindy Song (missing person), remain open.
- One detective is assigned to Cold Case investigation to re-investigate two open significant cases. We are working with the PA Attorney General's Office on these cases.
- The department conducted 20 death investigations. These deaths included drug overdoses, suicides, and natural causes.
- The department collected 382 pounds of unwanted medications via the Prescription Drug Drop Box. Last budget year, we disposed of 229 pounds.
- Processed over 418 pieces of evidence or property recovered, found, seized, or kept for safekeeping.
- Officers responded to 282 crashes. One hundred eight reportable crashes involved personal injury and towing, and 174 less serious non-injury / non-towing crashes. The department investigated 204 crashes in the previous budget year. The department maintains certified crash investigators/reconstructionist to handle serious/fatal crash investigations.
- Officers responded to 271 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. All patrol Officers have attended the county weeklong CIT training.
- Officers assisted other police agencies 106 times. The assistance included death notifications, securing a crash scene, burglar alarms, and serving arrest warrants.
- We are highly disappointed that COVID-19 concerns canceled many of our community events yet again in early 2022. As COVID-19 cases lowered, we again began offering community engagement programs.
- The Special Olympics Torch run was conducted with Sergeant Ryan Hendrick being given the honor of assisting an athlete at the ceremonial lighting ceremony. This was the first time our agency had that honor.
- Officers participated in community meetings and presentations with a church and senior groups to discuss scams and other current events; crime scene processing demonstrations and general presentations at daycare centers, grade schools, and university classes; station tours,

2023 COMPREHENSIVE BUDGET

- ride-alongs, and parades; recognition events for military veterans; numerous school walk-throughs and taught at the Centre County Citizen Police Academy.
- Officers participated in the Pine Grove Mills Farmer's Market for the first time.
 - The Chief and Sergeant continued participation in the Community and Campus in Unity group, formed to promote a multi-cultural community that respects and celebrates diversity and provides a place to address divisive issues.
 - Shop with a Cop and the Holiday Package program were successful events over the Christmas season.
 - The Chief is a member of the Centre County Criminal Justice Advisory Board, the HOPE (Heroin and Opioid Prevention and Education) Initiative, and the Task Force on Policing and Communities of Color. The purpose of CJAB is to improve the effectiveness and efficiency of the Centre County Criminal Justice System. The HOPE Initiative collaborates with governmental organizations, community groups, and concerned community members to eliminate substance abuse and drug overdoses. The Task Force is intended to strengthen the relationship between the police and the community.
 - Specially trained officers inspected approximately ten 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.
 - Support of the Child Advocacy Center by the Advisory Board and Multi-Disciplinary Investigative Team membership (Detective) continued.
 - 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).
 - Continued officer presence in local public and private schools to increase safety and communication. Our agency's School Resource Officer conducted evacuation/ intruder drills and threat assessments and performed over 198 school walk-throughs.
 - The recently replaced regional mobile data and records management system is a "work in progress." The new system went live in January 2019; however, we continue to work with the vendor to eliminate functionality problems. Due to the inability to rectify the issues with the vendor, a search for a new system has begun regionally.
 - Continued work with the Community Communications Coordinator to increase the number of timely media releases and articles for publication.
 - Staff handled multiple Right to Know & subpoena requests.
 - The department created a Peer-to-Peer support team for officers in 2021. The team continues to grow and is fully operational. This program allows officers a peer they can reach out to at any time, night or day.
 - One officer obtained a master's degree and three separate forensic certifications. He analyzes computers, cell phones, and other electronic devices related to police investigations. In the first nine months of 2022, he analyzed 22 cell phones, four computers, and six miscellaneous electronic devices. One investigation led to criminal charges against a serial rapist.
 - Hosted Integrating Communications and Tactics (ICAT) training. The training was presented by Police Executive Research Forum (PERF) instructors. The tenets of the training include creating distance between an individual in crisis and police officers with the intent of slowing the incident, reducing tension, developing rapport, and increasing the chance of voluntary compliance. The department already embraces those concepts through policy and training.
 - Two new Officers were hired in 2022. Both Officers worked through the Field Training Program and are a welcome addition to the department. They replaced an Officer that retired and one that left to be closer to home.

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- The Chief retired in August of 2022. A national search for a new Chief is expected to be finalized in December 2022.

2023 Initiatives

1. One Officer graduated from the Police Academy in December of 2022 and will complete the FTO program at the beginning of 2023. The additional officer increases the number of sworn staff from 22 to 23. The new developments, apartment complexes, and apartment buildings increase police calls for service. The additional officer will allow the appointment of a community relations/traffic enforcement officer. During peak times, the added officer will also help cover patrol duties.
2. Continue to build community outreach. Get back to hosting and attending community events. Although we hosted some community events, COVID-19 canceled many events scheduled for early 2022. Some outreach includes partnering with local church(es) to host first aid / CPR training, meet and greet events at apartment complexes, and other ideas still being developed (trunk or treat). Improve and vary outgoing messages through Community Communications Coordinator.
3. Maintain Accreditation Status. The department will be re-evaluated in 2023. (Strategic Plan Goal, 7.0). The Accreditation Commission is adding new standards to the evaluation process. As necessary, the department will evaluate and modify policies to meet the new requirements.
4. Training and professional development are essential for every officer of this organization to maintain a properly trained organization. Officers will continue to receive training on a large variety of topics.
5. The County received grant funding to improve mental health services throughout the region. The grant includes funding for integrating mental health specialists in police calls involving a mental health aspect. Regional policies and procedures need to be developed. A strong partnership with the regional CIT program will ensure the best response for all persons with mental health needs will be maintained.
6. The department is a partner in a regional records management consortium. We continue working with the vendor to correct regional records management system deficiencies. The system was implemented in 2019 and continues to experience problems. The region continues to work together to resolve the issues. Unfortunately, the vendor has been unable to meet project specifications. The consortium continues to work to resolve the problems and or research new systems. Information sharing is an essential aspect of modern policing. (Strategic Plan Goal 8.0 Enhance and continue regional programs positively affecting service delivery quality and cost).
7. Review and update policies as part of our continued department improvement.
8. Update the department's BWC/MVR camera program, including Axon's current BWC and Fleet camera systems. The advanced features assure the best quality images and records retention.

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	\$1122
Vehicle Maintenance	\$2,400

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Cleaning	\$128
Vehicle Insurance (Penn Prime)	\$782
Mobile Hotspot (12 mos. @ 3)	\$1,550
Consumables / Equipment	\$200
Satellite Phone	\$838
IT services	\$1,700
Vehicle Storage	\$1,280
Total	\$10,000

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
410.110 Police Chief Salary				
	\$108,213	\$113,249	\$106,676	\$124,520

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
410.112 Police Officers' Salaries				
	\$1,714,914	\$1,961,320	\$1,791,001	\$1,901,937

This line item provides for the Police Sergeants, Corporals, Detectives, and Patrol Officers salaries. Salaries include step adjustments for Corporal, Sergeants, and Detectives pay, but not longevity pay or overtime, included in a separate line item. Total officers equal 23 plus the Chief.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
410.114 Police Staff Salaries				
	\$97,951	\$96,651	\$96,908	\$103,692

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
410.115 Part-Time Wages				
	\$0	\$11,629	\$5,500	\$12,000

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
410.178 Heart n Lung Payments				
	\$724	\$0	\$0	\$0

When an officer is hurt on the job, the heart n lung act kicks in, and the officer is paid following the State's Act.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
410.179 Longevity Pay				
	\$20,280	\$21,477	\$21,477	\$20,200

Per the current collective bargaining agreement, the Township pays longevity based on years of service with the department. All officers are on the same scale.

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Longevity Scale		
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
Off. Brian Rose	01/02/2007	\$1,200
Sgt. Shawn Morrison	12/01/2007	\$1,200
Off. Walter Embser	01/04/2007	\$1,200
Cpl. Jeff White	07/01/2008	\$1,200
Off. Bill Chambers	08/01/2008	\$1,200
Sgt. Devon Moran	02/01/2009	\$1,200
Off. Shawn Slater	01/01/2010	\$1,200
Sgt. Eric Albright	07/01/2011	\$1,100
Off. Dan Lewis	01/19/2012	\$1000
Det. Caleb Clouse	03/01/2013	\$900
Off. Ryan Plunkett	01/16/2016	\$600
Det. Brian Wakefield	06/19/2017	\$500
Officer Skyler Ososkie	07/05/2017	\$500

410.180 Public Safety Overtime	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$112,825	\$154,000	\$100,000	\$112,000

Public Safety Overtime includes emergency call-outs, court time, special assignments, shift fill-ins, holdovers, and outside 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 and 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. It allows for additional enforcement in areas where grant initiatives do not provide dedicated traffic enforcement funding. Most organizations hold an overtime budget of around 10% of the department's salary. We have been fortunate enough to keep our overtime costs to about 6% (Other entities reimburse over 50% of the overtime funds spent). Officers routinely change their schedules to minimize the costs associated with general shift coverage. Beneficial scheduling benefits the flexible give-and-take relationship between the township and the association.

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OVERTIME			
DUI Enforcement (Grant)	\$4,147	Drive Safe (Grant)	\$3,813
BNI/Drug Task Force	\$11,940	STEP	\$9,000
Buckle Up (Grant)	\$2,100	Community Relations/Crime Prevention Programs	\$6,000
PSU (Football games & Ag Progress)	\$75,000		

			2022	
410.191 Uniform Equipment Purchases	2021 Actual	2022 Budget	Projected	2023 Budget
	\$25,774	\$39,000	\$30,000	\$42,000

This account reflects the cost of outfitting new officers and replacing worn or damaged items of existing officers. Seven officers are due for personal ballistic vests this year. The department receives federal grant money for ballistic vests. We anticipate reimbursement of funds between \$1,500 and \$2,000.

Outfit 1 officer (includes handgun & portable radio).	\$8,000
Ballistic Vests (7 @ \$1000)	\$7,000
Unanticipated items	\$3,000
Replacement shirts, pants, jackets, etc. (3 pieces (shirt/ trousers /jacket) per officer @ \$113/piece. Auxiliary uniform replacement. Purchase each officer a dress uniform in 2023	\$13,500
Replacement duty equipment gloves, belts, holders, OC, handcuffs, insignia, etc.	\$4,000
Boots	\$2,950
The Department owns and maintains our uniforms. The estimated cost for uniform cleaning (\$312/mo.*12), detectives' clothing allowance as per the collective bargaining agreement (4 @ \$750 each), and the Chief's non-uniform cleaning allowance (\$300).	\$7,050

			2022	
410.210 Office Supplies	2021 Actual	2022 Budget	Projected	2023 Budget
	\$1,705	\$3,500	\$2,000	\$3,500

This account includes paper, pens, pencils, toner cartridges, office stock, forms, business cards, parking permits, and desk stock.

			2022	
410.225 Criminal Investigations	2021 Actual	2022 Budget	Projected	2023 Budget
	\$4,406	\$6,500	\$5,000	\$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

2023 COMPREHENSIVE BUDGET

suspect investigative interview and/or transportation expenses. This category also includes costs for investigative database access (\$50/month), searches of cell phones, internet provider records (via search warrant), and non-reimbursable towing costs for vehicles seized for forensic processing (6 @ \$185 each). Lastly, charges for evidence destruction are included.

410.231 Vehicle Fuel - Gasoline	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$37,623	\$45,750	\$65,000	\$52,550

The department vehicles are estimated to use 13,681 gallons of unleaded 89-octane fuel at \$3.83 per gallon and 50 gallons of diesel fuel at \$3.03 per gallon. These costs for fuel are current as of September 2022. The cost will vary based on fuel prices.

410.234 Oil, Lubrication, and Fluids	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,074	\$8,000	\$4,500	\$6,000

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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,520	\$11,000	\$10,000	\$11,000

This account is necessary for a wide variety of items or services to ensure the proper functioning of the Department. Still, it is not large enough for a separate categorization and does not occur yearly. These items include traffic paint, first aid supplies, AED electrodes, flares, towing charges, prisoner transport costs, interpreters, personnel testing, and processing costs. Also included are team members' random drug and alcohol testing charges.

County Chiefs of Police Monthly Meeting (12 @ \$20.00)	\$240
Regional Detective Meetings (3 @ \$60)	\$180
Peer-to-Peer Counseling and mental health wellness	\$4,000

410.242 Ammunition & Related Expenses	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$17,734	\$18,000	\$18,000	\$18,000

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

Firearm ammunition, related training items for training in the issued handgun, shotgun, patrol rifle, department sniper rifles, and Simunitions / Airsoft.	\$17,450
Fees for using ranges or other facilities for firearms training (\$275 Outdoor Sportsmen's Club, \$275 Fulcomer Range)	\$550

410.249 Community Relations/Crime Prevention	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,439	\$2,750	\$2,650	\$3,750

The Community Relations/Crime Prevention Officers purchase items for programs and presentations aimed at educating and strengthening relationships between the police and the community. Examples

2023 COMPREHENSIVE BUDGET

of items purchased include stickers, coloring books, and stuffed animals. Additionally, in 2023 staff is exploring options to facilitate offering hands-only CPR training to residents and community members.

410.251 Vehicle Parts	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$12,804	\$25,000	\$24,000	\$25,000

This account covers tires, repairs, replacement parts, and other required maintenance 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 covered in a separate category. The fleet consists of 17 vehicles.

410.252 Electronic Equipment Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$77,659	\$77,810	\$65,000	\$99,636

Description	Amount
Copier maintenance	\$1,500
IT Support (Provided by SCB IT dept) for Mobile Data Terminals (11 terminals)	\$11,000
Airtime, server, and associated hardware (SC IT) 11 Mobile Data Terminals	\$11,000
RMS Hosting Fee (Five-year flat rate – 12.5%).	\$7,985
RMS Software Maintenance Fees (Spillman)	\$18,500
RMS Consultant fee-New reporting system	\$7,500
RMS Balance for RMS system (Spillman)	\$16,363
Cell Phone Forensic Software Renewal (DART, Oxygen, Secure View, and Forensic Explorer))	\$4,000
Graykey/Cellebrite computer forensic software	\$10,000
Power DMS – Document Management System for managing accreditation and training records	\$5,788
Axon Software gap funding until new products arrive (May not be required)	\$6,000

410.260 Batteries	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,937	\$6,500	\$6,500	\$5,000

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

2023 COMPREHENSIVE BUDGET

Speed Sign Batteries (4 x \$300)	\$1,200	Flashlights, cameras, and portable radio batteries	\$500
Optic Systems	\$300	Spare Radio & Battery	\$2,000
Automatic External Defibrillator (AED) Batteries	\$1,000		

410.315 DNA Testing	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$10,000	\$0	\$10,000

\$10,000 is budgeted for DNA testing at a private lab recommended for budget inclusion by the county prosecutor. A private lab would only be utilized in cases where the State-funded (PSP) lab processing time of several months would be detrimental to residents' welfare, as in cases of serial personal injury crime offenders, or where there is an otherwise urgent need for quicker evidentiary turn-around time.

410.317 Contracted Salaries & Wages/Equipment (Traffic Safety Grants)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$30,921	\$40,355	\$38,000	\$50,000

This figure accounts for the funds reimbursed for equipment and staffing provided by the other participating departments in the county under the DUI Enforcement / Aggressive Driving / Occupant Protection / Pedestrian Safety Programs. The Township administers the grants for the entire County, with the total grant amount of \$54,588 for 2023 being split between Ferguson Township and the other participating agencies. The state dictates the allocation of non-DUI grants. The grant funding was increased for 2023 by \$6,500 for additional DUI patrols.

410.320 Communications	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$5,588	\$9,750	\$6,000	\$7,500

This account includes the estimated costs for providing postage, phone, cell phone, and data communication services for the Department's effective functioning. 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.

410.327 Radio Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$939	\$1,000	\$750	\$1,000

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

410.330 Transportation	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,668	\$4,500	\$4,500	\$7,000

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 court-related transportation costs and reimbursement for police officers' personal vehicle use at the IRS rate. VASCAR units are over ten years old and are failing. A new unit is \$1,500. The budget includes replacing one unit per year.

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410.340 Advertising, Printing & Scanning	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,017	\$4,000	\$1,200	\$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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,182	\$8,000	\$2,000	\$8,000

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

410.420 Dues, Subscriptions, Memberships, Training & Conferences	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$25,179	\$37,000	\$28,800	\$38,800

Pennsylvania Chiefs of Police Membership (\$150) & Training Conference in the Poconos in July	\$1,000	Accreditation Membership (\$125) & conference in Harrisburg area in March.	\$1,000
National/International Association Memberships for Firearms/Less Lethal Instructors and Centre County Tactical Response Team Members	\$500	Monthly legal updates (\$99 per officer). Provides timely updates resulting from important court decisions.	\$2,300
West Publications Online access to current criminal and traffic statutes	\$550	Annual Accreditation Fee (PA Chiefs of Police)	\$1,000
DUI Conference for Coordinator (Reimbursable by the grant)	\$600	IACP Policy Database Access	\$525
PELRAS Annual Conference	\$250		

This account covers new and ongoing mandatory and specialty training, 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

2023 COMPREHENSIVE BUDGET

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, MAGLOLEN, Public Agency Training Council, or similar organizations. The registration fees typically range from free to \$500. Lodging and food are subject to the venue. Many training events are announced only weeks in advance, meaning a comprehensive list is not available. Courses that are expected in 2023 include:

- \$4,000 – Recertification training for the truck inspector (2 days), crash reconstructionist update, field training officer (5 days), applicant background investigator (3 days), and other specialty training (1 – 5 days). Most of these courses are attended locally or in the Harrisburg area.
- \$600 – Internal Affairs Investigator / Updates
- \$2,000 - Firearms / OC / Taser / Use of Force / De-escalation Instructor development courses.
- \$4,000 - Leadership and Command Training
- \$3,555 – Spillman RMS SSA certification (5 days). The location is TBA. Registration, airfare, hotel, meals, and shuttle (2x's).
- \$910 – Negotiator training (2 @ \$195) registration fee, hotel, meals, and ancillary costs.
- \$1,750 – CIT International Conference. Registration, airfare, hotel, meals, and ancillary costs.
- \$12,260 – Miscellaneous courses, including webinars for patrol officers and other staff members.
- \$2,000 – Annual county-based in-service training (2 days @ \$20 per day*22 officers and estimated costs associated with instructors). The training is specific to the training needs of officers serving the Centre Region.

410.450 Contracted Services	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$15,228	\$38,081	\$16,000	\$26,242

The RMS system maintenance is budgeted in account 407.252.

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. A quote received for analyzing a phone in 2022 was \$2,100 per phone.	\$2,200
Criminal investigative unit vehicle (\$350 per month x12)	\$4,200
The monthly fee of \$280.33 includes unlimited car washes for PD vehicles (\$3,364) and once-a-year detailing at \$1,350 (\$ 9 @\$150).	\$4,714
This figure is the Township's share of the Mobile Command Vehicle operating costs.	\$1,428
This line item is the Township's anticipated contingency share of Centre County Tactical Response Team, Crisis Negotiation Team outfitting, and operating costs, including the vehicle.	\$3,000
AED (Automated Electronic Defibrillator) & Naloxone Administration Medical Direction	\$1,000
Maintenance, vandalism/tampering alerts & data access for our four-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 in Sept. 2016.	\$3,500
Centre County Crash Team-This is the department's portion of the regional crash investigation team utilized on a serious injury or criminal cases.	\$4,000

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410.460 Education	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$17,190	\$20,000	\$17,190	\$0

This account represents formal education requests by police department personnel. There are no requests for 2023.

410.462 Academy Training	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$39,858	\$19,929	\$25,679

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

Tuition	One @ \$5,000 each	\$5,000
Lodging	\$125 night for 115 nights	\$14,375
Meals	\$46/day for 115 days	\$5,290
Travel	145 miles @ \$.60/mile times 2	\$174
Parking	\$120/month	\$840
Total	Per candidate	\$25,679

410.750 Non-Capital Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$7,916	\$7,500	\$7,682	\$14,500

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

Decibel Meter	removed	Rifle replacement	\$12,500
Trail Cameras	\$2,000	Cell phone & service for each officer	removed

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411 FIRE PROTECTION

411.530 CROG Fire Operating Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$337,910	\$320,181	\$320,181	\$377,929

This line item represents Ferguson Township's share of the Alpha Fire Company funding. The COG Fire contribution is computed using the Modified COG formula for Alpha Fire. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Rate	Amount	\$ Change
2023	30.39%	\$377,929	\$57,748
2022	29.68%	\$320,181	-\$17,729
2021	29.98%	\$337,910	-\$20,349
2020	30.18%	\$358,259	\$23,967
2019	30.55%	\$334,292	\$19,539
2018	30.76%	\$314,753	\$21,876

411.540 Contribution to Warriors Mark Fire Company	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,500	\$3,500	\$3,500	\$3,500

The Warriors Mark Fire Company provides fire protection service to portions of the southwestern part of the Township. The Board of Supervisors elected to increase the donation amount in 2018 to \$3,500, which is proposed to be carried forward into 2023.

411.541 Contribution to Port Matilda Fire Company	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,500	\$3,500	\$3,500	\$3,500

The Port Matilda Fire Company provides fire protection services to portions of the western part of the Township. The Board of Supervisors elected to increase the donation amount in 2018 to \$3,500, which is proposed to be carried forward into 2023.

411.750 CROG-Fire Capital Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$95,990	\$99,144	\$99,144	\$111,557

This line item represents Ferguson Township's share of the Alpha Fire Company Capital appropriation to replace large equipment. The capital fund avoids significant expenditures and needs for funds at the time of replacement. COG Fire capital contribution is computed using the Modified COG formula for Alpha Fire. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Rate	Amount	\$ Change
2023	30.39%	\$111,557	\$12,413
2022	29.68%	\$99,144	\$3,124
2021	29.98%	\$95,990	\$1,687

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2020	30.18%	\$94,303	\$1,382
2019	30.55%	\$92,921	\$1,732
2018	30.76%	\$91,189	-\$2,542

411.990 Foreign Fire Relief Funding	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$113,269	\$113,269	\$143,296	\$143,296

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

412 AMBULANCE SERVICE

412.541 Contribution to Port Matilda EMS	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,000	\$3,000	\$3,000	\$3,000

The Township contributes an amount to Port Matilda Emergency Medical Services. This amount is a flat appropriation established by the Board each year. The board chose to reduce the amount in 2021.

412.542 Contribution to Centre LifeLink	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,500	\$3,500	\$3,500	\$3,500

The Township contributes an amount to Centre LifeLink Emergency Medical Services. This amount is a flat appropriation established by the Board each year.

413 ORDINANCE ENFORCEMENT

413.364 Sewage Enforcement Services	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$300	\$0	\$300

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

414 PLANNING & ZONING



The Director of Planning and Zoning, the Community Planner, the Zoning Administrator, the PZ Admin Assistant, and a full-time Ordinance Enforcement Officer currently staff the Planning and Zoning Department. In 2022, the Planning & Zoning/Public Works Administrative Assistant transferred to the Public Works Department. The Community Planner continues to support the present staff with the plan review process and significant Planning and Zoning projects such as the Terraced Streetscape District update, Pine Grove Mills Small Area Plan Advisory Committee, Planning Commission, and Zoning Map Amendments. The Ordinance Enforcement Officer enforces Weeds, Grass, and Sidewalk ordinances and assists the Ferguson Township Police Department with parking violations and animal enforcement.

The Economic and Community Development Planner position was approved in the 2023-2027 Capital Improvement Plan. This individual would be responsible for assisting and supporting existing businesses in the Township to help them prosper and expand. This position would take a comprehensive approach to meet the community's needs—a process that recognizes economic, physical, and social development interrelationships. This position would support the mission and goals identified in the Pine Grove Mills Small Area Plan, Centre County Affordable Housing Plan, and the Township's Strategic Plan by assisting in managing the Township's economic, housing, recreation, and other initiatives. This position will assist in enhancing existing and developing new programs, interacting with the business community, local non-profit organizations, State College Area School District, and Centre County's Chamber of Business & Industry (CBICC). The Township will explore partnerships and memorandums of understanding (MOUs) to help fund this position.

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 communicate respectfully.

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

- Review land use ordinances and amend them 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, Centre Region Planning Agency, and PennDOT to re-develop the West College Ave. Terraced Streetscape District (TSD).
- Continue to assist with Workforce Housing guidelines and participate with membership in the Centre County Housing & Land Trust.

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- Examine Township zoning regulations to identify areas that can be modified to promote agriculture's sustainability as a value-added business.
- Review and modify zoning ordinances to encourage mixed-use districts, streamline the plan review process, and encourage other uses conducive to small businesses success.
- 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 concentrating 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.
- Continue to support the vision of an interconnected regional park network through the Township's 2017 Official Map, the Regional Bike Plan, and integrate projects prioritized through the Mobility Implementation Plan.

In 2022, staff worked on the following projects:

SUBDIVISION & LAND DEVELOPMENT PLANS

1. West College Student Housing Development
2. 1004 West College Avenue Vertical Mixed-Use Building
3. Orchard Square Land Development
4. Farmstead View Subdivision Plan
5. The Peace Center/Cemetery Plan
6. Nittany Dental Land Development
7. Tussey Tracks/Centre Animal Land Development
8. Centre Volunteers in Medicine (CVIM) Land Development
9. Dimakopoulos Minor Land Development
10. Imbt Subdivision Plan
11. MP Machinery Minor Subdivision Plan & Land Development
12. Salvation Baptist Land Development
13. Fusion Japanese Steakhouse Land Development Plan

ORDINANCE DRAFTS & AMENDMENTS

- Comprehensive SALDO/Zoning Amendments
 - Ferguson Township Official Map Amendment
 - Terraced Streetscape District Ordinance Rewrite
 - Draft Home Burial Zoning Ordinance Amendment
 - Act 50 Small Cell Wireless Facilities in the Right-Of-Way
- Staff managed one conditional use application and public hearing.
 - Staff is working with the Pine Grove Mills Small Area Plan Advisory Committee to establish the next steps for implementing the Small Area Plan.
 - Staff continues coordinating with the Finance Department on Escrow Accounts and their status.
 - Work with the public to issue permits and complete zoning inspections.
 - Review minor alteration plans.
 - Provide zoning/weed/snow/noise/abandoned vehicle enforcement

In 2023, staff will continue to accomplish the following:

- Assist customers who call, email, or visit the Township office with questions or concerns.

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- Review and provide staff recommendations on subdivision and land development plans.
- Evaluate rezoning requests as required by the Board of Supervisors.
- Coordinate with State College Borough Planning staff on exploring Terraced Streetscape District common land use planning and urban design issues.
- Commence work on preparing a revised zoning district and design standards for the Terraced Streetscape District.
- Maintain and develop relevant information on the Planning & Zoning webpage.
- Review lot consolidations and minor alteration plans.
- Issue zoning and sign permits.
- Provide zoning/weed/snow/noise/abandoned vehicle enforcement.
- Assist in maintaining and developing information for the Township's Geographic Information System (GIS).
- Maintain accurate phasing schedules and submission dates for each approved subdivision and land development plan.

Additionally, during 2023, staff intends to work on the following:

- Implement a workforce housing MOU that will provide the programmatic structure to ensure that the required workforce housing developed in Turnberry, Pine Hall, and the Terraced Streetscape District is appropriately managed. This work will be coordinated with the Centre County Housing & Land Trust staff.
- Coordinate with the Traditional Town Development Master Plans applicants and associated projects. Even though both master plans have been approved and are in place for Pine Hall and Turnberry, the subsequent phases of development may be modified from the original master plans due to amendments adopted in 2017.
- Assist Administration in updating the 2009 Recreation, Parks, and Open Space Plan.
- Amend the Terraced Streetscape District with assistance from Mackin Engineering.
- Continue to support project development for the Pine Grove Mills and Northland Area Transportation Mobility Studies.
- Implement TRAISR permitting software.

414.110 Planning and Zoning Director Salary	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$83,288	\$87,527	\$89,943	\$96,239

This account reflects the base salary of the Planning and Zoning Director.

414.112 Zoning Administrator Salary	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$70,997	\$74,610	\$76,669	\$82,036

This account reflects the base salary of the Zoning Officer.

414.114 Planning and Zoning Administrative Staff Salaries	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$124,529	\$140,572	\$91,473	\$171,991

This account includes the salaries of the Township's Administrative Assistant, Community Planner, Ordinance Enforcement Officer, and Economic and Community Development Planner.

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414.115 Ordinance Enforcement Officer's Salary	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$19,211	\$40,000	\$13,400	\$44,512

This full-time position provides services to enforce grass and weeds, snow removal, and animal enforcement. Other duties include property addressing compliance, sign, and parking enforcement.

414.191 Uniforms	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$925	\$1,500	\$1,000	\$1,500

The Department owns and maintains the uniform for the Ordinance Enforcement Officer. This line item reflects the estimated cost of purchasing the uniforms and personal equipment, cleaning, and maintaining the uniforms.

414.210 Office Supplies	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$440	\$1,500	\$500	\$1,500

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

414.240 General Expense	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$4	\$500	\$400	\$500

This line item represents the cost of miscellaneous expenses that are not classified into other categories.

414.252 Electronic Equipment Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$105	\$1,000	\$0	\$1,000

This account records the internal copy and printing costs related to the Planning and Zoning Department, equipment calibration, and Ordinance Enforcement Officer equipment.

414.310 Professional Services	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$9,917	\$15,380	\$5,000	\$13,660

This account covers all planning and professional zoning services, consisting of the Zoning Hearing Board (ZHB) Solicitor, stenographer, and professional expert testimony. A projected breakdown of these services follows:

Stenographer / Experts for ZHB (est.)	\$2,000
ZHB Solicitor (12 meetings x 3 hrs./mtg. @ \$185/hour)	\$6,660
ZHB Solicitor and Professional Expert Testimony (Contingency)	\$5,000

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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
414.320 Communications				
	\$2,127	\$2,500	\$2,500	\$2,500

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
414.330 Transportation				
	\$0	\$200	\$100	\$200

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
414.340 Advertising, Printing & Scanning				
	\$10,212	\$10,000	\$10,000	\$4,000

This account covers all the legal advertising for the Planning Commission, Pine Grove Mills Small Area Plan Committee, and Zoning Hearing Board meetings and the advertising of Conditional Uses, rezonings, variances, appeals, any rescheduling of meetings as necessary, and advertising funds for all Township Ordinance Amendments. Also included are funds for reproducing and reducing plans for presentation at the meetings and producing miscellaneous maps, fact sheets, and violation notices to various Township Ordinances.

Misc. Plan Reductions & Color Copying	\$500	ZHB Legal Advertising	\$3,500
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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
414.420 Dues, Subscriptions, Memberships				
	\$4,808	\$15,300	\$14,000	\$16,850

This account covers the cost of conferences, subscriptions, and dues for professional memberships for the Planning Director, Community Planner, Zoning Administrator, Ordinance Enforcement Officer, and Planning Commission members.

Miscellaneous Seminars-for staff, PC and ZHB	\$1,000	Miscellaneous Publications	\$450
Certification/travel for 2023 National Floodplain Management Conference, Zoning Administrator- Raleigh, NC May 7-11	\$2,500	Subscription to Zoning Practice	\$100
		2022 National American Planning Association (APA) Conference (Director & Community Planner) Philadelphia, PA April 1 - April 4	\$5,000

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Dues Planning Association-PA Chapter 45% of APA dues (Director & Community Planner)	\$300	Subscription to Zoning Bulletin	\$990
Membership American Planning Association (APA) (Director & Community Planner)	\$650	Subscription to the Journal of the American Planning Association	\$50
Dues American Institution of Certified Planners (AICP) (Director)	\$155	Dues Central PA Safety Association (CPSA)	\$30
Basic Humane Society Police Officer Class Part 1 (Ordinance Enforcement Officer) Hershey, PA	\$1,250	PA Governors Safety Conference (Zoning Administrator) Hershey, PA PennPrime provides a \$750 scholarship	\$500
2022 PA American Planning Association Conference, Scranton, PA (Community Planner & Director)	\$2,500	Planning Commission Training	\$1,000
PA Association of Municipal Administrators Membership	\$150	Planetizen Subscription	\$225

414.530 CRPA Planning Agency			2022	
	2021 Actual	2022 Budget	Projected	2023 Budget
	\$62,642	\$96,232	\$96,232	\$72,913

This line item represents Ferguson Township's regional planning share of the Centre Region Planning Agency's cost. The CRPA utilizes user information to determine the level of municipal contributions. Ferguson does not pay for a local planner since we have a planning department. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Rate	Amount	\$ Change
2023	26.16%	\$72,913	-\$23,319
2022	25.64%	\$96,232	\$23,158
2021	25.81%	\$73,074	\$21,154
2020	26.08%	\$51,920	-\$29,805
2019	26.46%	\$81,725	\$5,571
2018	26.69%	\$76,154	\$1,893

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414.531 CCMPO Planning	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$41,777	\$31,758	\$31,758	\$36,661

This line item represents Ferguson Township's share of the cost for the Centre County Metropolitan Planning Organization. The CCMPO utilizes a formula that consists of roadway lane miles (non-interstate roads and local federal aid routes), assessed real estate values, and population (less PSU on-campus and Rockview inmates). Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Rate	Amount	\$ Change
2023	26.16%	\$36,661	\$4,903
2022	25.64%	\$31,758	\$413
2021	25.81%	\$31,345	\$630
2020	26.08%	\$30,715	\$1,216
2019	26.46%	\$29,499	\$533
2018	26.69%	\$28,966	-\$1,821

414.750 Non-Capital Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,500	\$30	\$500

This line represents miscellaneous equipment needs

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415 EMERGENCY SERVICES

415.530 CRCOG-Emergency Management Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$37,299	\$38,334	\$38,334	\$38,151

This account represents the Township's contribution to the Centre Region Emergency Management Program. The Standard COG formula determines municipal shares. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Rate	Amount	\$ Change
2023	26.16%	\$38,151	-\$183
2022	25.64%	\$38,334	\$1,035
2021	25.81%	\$37,299	\$1,060
2020	26.08%	\$36,239	\$2,253
2019	26.46%	\$33,986	\$135
2018	26.69%	\$33,851	-\$1,618

415.531 CRCOG-Emergency Management Contingency	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$819	\$0	\$0	\$0

This line item provides funding for the Emergency Management Coordinator to use in the event of a declared disaster. The Fund balance is currently capped at \$100,000 plus inflation. The Standard COG formula determines municipal shares. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Rate	Amount	\$ Change
2023	26.16%	\$0	\$0
2022	25.64%	\$0	\$0
2021	25.81%	\$0	\$0
2020	26.08%	\$0	-\$331
2019	26.46%	\$331	\$20
2018	26.69%	\$311	-\$168

421 Health & Welfare

421.318 Health Officer Services	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$7,178	\$8,500	\$8,500	\$8,500

Annually, the State College Borough Health Officer inspects area eating, drinking, and retail establishments. These inspections ensure that these establishments meet the Township's ordinance regarding sanitary and safety conditions. The Township compensates the Health Officer based on

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an hourly basis. These services include responding to citizen requests for assistance with property owners who fail to maintain their sanitary and healthy conditions. This cost is subject to the number of inspections made, which varies from quarter to quarter.

Quarter	Restaurants/Retail	Others
4 th Qtr. 2021	15	3
1 st Qtr. 2022	9	0
2 nd Qtr. 2022	22	3
3rd Qtr. 2022	NA	NA

421.540 Human Services Contributions	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$20,000	\$25,000	\$20,000

The Board of Supervisors decided to provide ARPA funding to the area services. This includes assisting residents with a variety of services relating to health and economic issues.

426 - 439 PUBLIC WORKS DEPARTMENT – ROAD MAINTENANCE AND FLEET

Public Works Road and Fleet Section Mission Statement: Provide cost-effective and professional public works services to Township residents and businesses within our scope of work.

Public Works Road and Fleet Section General Background: The Public Works Department Road Maintenance and Fleet Section (aka Road Crew) predominately performs roadway and storm sewer maintenance, curbside brush collection, curbside leaf collection, and vehicle maintenance for all Departments, including Police. Road workers repair and maintain the roads and appurtenances 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, public works vehicles, and heavy equipment. The section consists of 1 Road Superintendent, 2 Road foremen, 2 Mechanics, and 12 Road Workers operating under the direction of the Public Works Director. Part-time workers are hired in the summer to assist with road maintenance and roadside mowing.

Funding requests below for the road 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 Road and Fleet Section Goals:

- Utilize TRAIRS and capture cost data for all work orders to track expenses per category
- Provide curbside leaf collection and brush collection services to our residents in a timely and consistent manner
- Keep roads safe all year round by routine maintenance and responding to hazards promptly
- Service all fleet vehicles and equipment to allow for safe operations and lessen equipment downtime
- Develop an annual work plan with major tasks broken down by week and personnel requirements. Utilize the yearly work plan to develop detailed bi-weekly work schedules
- Utilize the schedules and plan ahead to accomplish work effectively and efficiently
- Sweep all curbed streets once a month, weather permitting

Public Works Maintenance Section Accomplishments for 2022

- 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 other roads as needed throughout the year.
- Performed crack sealing, base repair, and edging on shared use/bike path sections.
- Performed routine year-round maintenance on approximately 100 miles of roadway, including:

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- Performed six rounds of street sweeping on curbed streets, but did not complete one round each month due to staffing shortage,
- Completed three 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,
- Assisted arborist with tree removals in advance of planting contract,
- Sprayed weeds and curb lines,
- Conducted monthly Township wide brush collection,
- Conducted 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 vehicles and equipment for all Departments

Public Works Monthly Work Plan for 2023

(In early January, the Public Works Director and staff will meet and prepare a 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:

January and February

Winter operations

Equipment Maintenance

Building Maintenance

Tree removal

Park work as weather permits

Miscellaneous work orders (all months of the year)

March

Winter operations

Prepare for Spring operations

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

April

Crack sealing one week

Street sweeping one week

Sod repair from plow damage

Over-seed previous year's 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

Pothole and Pavement Base repair

May

Spray curbs one week

2023 COMPREHENSIVE BUDGET

Crack sealing one week
Rural Roadside mowing round 1 - three weeks
Pothole and Pavement Base repair
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 support for stormwater workers as needed
Weep whip for sight distance
Brush collection, first Monday unless a holiday
Leaf collection, first Monday unless a holiday
Preparation for bike path sealcoat – 1 week

July

Inlet repairs (move to fund 20)
Rural Roadside mowing round 2
Ditch grading two weeks (move to Fund 20)
Street sweeping
Brush collection, first Monday unless a holiday
Leaf collection, first Monday unless a holiday
Prepare for road microsurfacing– 1st week in July
Pothole repairs and pavement base repairs

August

Spray curbs one week
Street sweeping
Weed whip for sight distance
Park mowing as directed
Brush collection, first Monday unless a holiday
Leaf collection, first Monday unless a holiday

September

Park mowing (storm basins with tall grass, low mow areas, undeveloped areas that are not farmed)
– 1 week
Crack sealing – 2 weeks
Street sweeping
Rural Roadside mowing round 3
Brush collection, first Monday unless a holiday
Leaf collection, first Monday unless a holiday
Base repair and prep for next year's capital road improvements – 4 weeks

October

Weed whip for sight distance

2023 COMPREHENSIVE BUDGET

Street sweeping

Brush collection, first Monday unless a holiday

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

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

Traffic signal inspections

Crack sealing if the weather allows

November

Leaf collection steady

Assist Arborist with tree removals and tree trimming

December

Winter operations

Brush collection as weather permits on scheduled dates

Assist Arborist with tree trimming

Painting and repairing buildings

Equipment cleaning and bodywork

Ongoing activities:

Respond to work order requests from staff and residents

Respond to winter storms and road hazards throughout the year promptly

426 RECYCLING - COLLECTION, DISPOSAL SERVICES

426.368 Recycling, Collection & Disposal	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$33,005	\$85,000	\$33,005	\$82,255

Ferguson Township utilizes the recycling and composting center operated by the State College Borough to dispose of leaves and brush per agreement with State College Borough. The Borough has a permitted disposal site. Per the borough, the rate will increase in 2023.

430 PUBLIC WORKS – ADMINISTRATION

430.191 Uniform Service	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$5,466	\$7,000	\$6,000	\$8,750

The Township provides uniforms for the employees of the Public Works Department bargaining unit members and the foremen. This account represents the cost of the uniforms, including weekly laundry service and replacing worn pants or shirts. The Uniform count for 2023 includes 12 road workers and two road foremen, plus two custodians (01.409), one shop foreman/mechanic and one mechanic (01.437), and two stormwater workers (20) for a total of 20 uniforms.

430.210 Office Supplies	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

2023 COMPREHENSIVE BUDGET

The public works section purchases office supplies such as paper, pens, files, calendars, desk supplies, and other miscellaneous items. The office supplies used by the engineering, arborist, and building sections are purchased under account 408.210.

430.231 Gasoline	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$14,533	\$25,000	\$25,000	\$32,300

Public Works vehicles will consume approximately 8,430 gallons of gas (based on 12 months of consumption between 9/21 and 9/22), estimated at \$3.83/gallon. As of September 30, 2022, the actual cost per gallon for 89 octane 10% ethanol is \$3.83. This account can fluctuate yearly based on fluctuating fuel prices, variable usage year to year, and the timing of bulk drops of approximately 4,000 gallons. Consideration can be given to 88 octane fuel with 15% ethanol which may cost less; however, certain police vehicles are not recommended to use this blend.

430.232 Diesel Fuel	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$53,256	\$45,000	\$45,000	\$45,400

Public Works vehicles will consume approximately 14,915 gallons of diesel at \$3.04/gallon (based on 12 months of consumption between 9/21 and 9/22). As of September 30, 2022, our cost is \$3.04/gallon. This account can fluctuate yearly for the same reason as gas cost fluctuation.

430.234 Oil, Lubricants, and Fluids	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$17,073	\$10,000	\$10,000	\$10,000

Oil is bought in bulk quantity. Oil containers on hand include 275 gallons of 15W40, 275 gallons of 5W30, 275 gallons of hydraulic oil, 55 gallons of 5W20, 55 gals of 0W20, and three each 16-gallons of gear oil). Grease is purchased by the tube rather than in bulk. Also included are antifreeze, power steering fluid, and brake fluid. This account also includes other lubricants. This account includes the \$100 annual compliance fee and costs associated with recycling fluids. This account may fluctuate from year to year since some bulk oils are not bought every year.

430.238 Clothing/Personal Protective Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$8,040	\$9,825	\$9,800	\$10,000

This account is for replacing and purchasing safety gear, including high visibility vests and shirts, Township logo T-shirts, high visibility jackets, gloves, rain gear, safety glasses, chaps, hard hats, hearing protection, and face masks. Following the bargaining agreement for public works, the Township will provide an allowance of up to \$500/year to each employee (12 road workers x \$500/ea = \$6,000) for the purchase of boots and clothing used on the job. The mechanic's allowance is in fund 01.437, the custodians in fund 01.409, and the stormwater workers in fund 20.

430.240 General Expense.	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$17,663	\$15,000	\$12,000	\$15,000

This account is used for consumables, and other general expenses by the public works crew not specifically assigned to other General Ledger accounts. This account covers miscellaneous items such as paint cans, grit for sandblasting, brushes, welding supplies, degreasers, soaps, waxes, welding supplies, spray products, expenses involved with the mandatory drug and alcohol testing,

2023 COMPREHENSIVE BUDGET

glue, meals, public works open house events, shop rags, tire recycling fees, and razor blades. Mechanic supplies and hardware, lubricants, grease, and miscellaneous items used on vehicles are included in 437 accounts.

430.252 Electronic Equipment Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,808	\$1,936	\$1,936	\$340

This account reflects the cost of repairs and maintenance other than radios. Electronic Equipment Maintenance includes the cost of the copier maintenance since the township purchased the copier rather than leased it.

Description	Rate	Total
Usage	\$85/qtr	\$340

430.260 Small Tools and Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$11,042	\$8,500	\$5,000	\$7,500

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

430.320 Communications	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,231	\$3,900	\$3,900	\$4,800

This account represents the cost of phone reimbursement for bargaining unit workers and supervisors at \$20/month.

430.327 Radio Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,933	\$2,900	\$1,000	\$2,900

This account represents the cost to replace radios and parts when they reach the end of life (approx. \$1,800 each for mobile) and purchase rechargeable batteries, antennas, and accessories such as chargers. Centre Communications services radios. New radios were purchased in 2013/2014. Specific radios that could be reprogrammed were kept and are now reaching the end of useful life. New radios have an expected life of 10 years. New batteries cost approx. \$135 each and have an expected life of 2 years. As the radios age, the cost of maintenance is expected to increase.

430.384 Equipment Rentals	2021 Actual	2021 Budget	2022 Projected	2023 Budget
	\$6,687	\$8,000	\$8,000	\$8,000

This line item has varied from \$15,000 to \$4,000 a year. Actual expenses are based on needs and equipment availability. In 2021 the lift truck broke down and was not repaired, requiring lift equipment rental. A new lift truck was ordered in 2022, but will not be delivered until 2023, requires lift rentals in 2022. Rentals can include portable toilets, wash stations, an asphalt paver, a lift, an excavator, and other miscellaneous rentals as needed. Any stump grinder rental costs and lift rental associated with tree removals should be allocated to Department 455.

2023 COMPREHENSIVE BUDGET

430.420 Dues, Subscriptions, Memberships & Seminars	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$45	\$5,610	\$2,000	\$3,820

This account provides funding for the road superintendent, supervisors, and road workers for training to stay abreast of technical aspects of road maintenance. Training often includes traffic control, posting signs, herbicide application, roadside risk assessment, and other courses offered by Pa LTAP, a local technical assistance program. Training includes winter snow fighting operations, commercial driver license training, record management, supervisory skills, and drug and alcohol awareness. The mechanics' training is included in department 437.

Road Superintendent attendance at APWA National snow conference in Omaha, NE	\$2,500	Supervisors training, Drug, and alcohol awareness training, Road worker LTAP training, equipment expo, welding certification, confined space entry	\$1,000
Magazines and Publications \$150	\$150	APWA membership for Road Superintendent	\$170

430.450 Contracted Services	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,000	\$1,000	\$1,000

This account captures the costs for contracted services such as vehicle towing and repairs to the fueling station and includes \$100 for the fuel tank registration fee paid to the state to regulate two underground fuel tanks. Annual USTIF fees are under fund 408.

430.750 Office Furniture and Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$500	\$0	\$1,000

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

432 PUBLIC WORKS-SNOW REMOVAL

432.222 Chemicals & Supplies	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,000	\$1,200	\$1,300

This account is used for miscellaneous chemical and supply expenses related to winter road maintenance not allocated to the liquid fuels fund, such as deicing material used on sidewalks around the building and grounds.

432.240 General Expense	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$128	\$1,000	\$500	\$1,000

2023 COMPREHENSIVE BUDGET

This account is used for miscellaneous expenses not to be assigned to other general ledger accounts, such as meal allowances for winter operations.

432.251 Repairs & Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$7,530	\$6,000	\$6,000	\$6,000

This fund's highest cost is the purchase of snowplow edge blades installed by mechanics and road workers. During snow removal, vehicle frames and springs occasionally are damaged and need repair. Additionally, plow frames may become bent and need to be repaired. Snowplow cable guide spools need to be replaced or repaired.

432.450 Contracted Snow Removal	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$13,680	\$16,000	\$7,950	\$0

Since 2014, the Township has successfully contracted for winter maintenance on certain roads in the geographic area zoned Traditional Town Development, such as Old Gatesburg Road, Havershire Boulevard, Prestwick Blvd., Northwick Blvd, Southwick Blvd, Rushcliffe Street, Ginger Way, Gates Court, and Dornoch Street. As more roads in this development are built, they are added to the contract. The current agreement includes approximately 2 miles of contract plowing in the TTD. This one-year contract may be extended twice for a total of three consecutive years upon mutual consent of both parties. A new contract was bid in 2022 for the 2022/2023 plow season. Based on receiving only one bid and increased pricing, FTPW will perform this work in-house for the 2022-2023 winter season.

433 PUBLIC WORKS-SIGNALS & SIGNS

433.245 Street Signs and Supplies	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$21,661	\$18,000	\$18,000	\$18,000

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.

433.361 Traffic Signal Charges	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$11,963	\$14,000	\$11,500	\$13,000

This account covers the fixed operating costs of electricity to run the traffic signals and associated overhead lights on the same meter. Lighting for the bike tunnel is included.

433.372 Traffic Signal Repair (Parts & Labor)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$14,182	\$14,000	\$13,500	\$14,000

This budget item covers contracted traffic signal repairs and parts necessary to maintain the Township's ever-increasing number of traffic signals (21 signals plus one school zone flasher plus one signal shared maintenance with the Borough). Traffic signals are maintained in accordance with permits from PADOT. The Township Engineer or the Building and Asset Superintendent do initial troubleshooting and minor repairs. Under the Township Engineer's guidance, the Building and Assets Superintendent performs required inspections and maintenance with a bucket truck. This line item also includes funding to repair broken loop detectors (which are being replaced over time with radar

2023 COMPREHENSIVE BUDGET

detection). Items costing less than \$2,500 each will be accounted for in the General Fund rather than the Capital Reserve Fund. Starting in 2020, this account includes traffic signal uninterruptable power supply batteries and LED replacements. Signals planned for construction include the SR26/SR45 Shingletown Road intersection (2023) and Science Park/Sandy intersection (2024).

1. Pine Grove Mills - Nixon Road and Route 45	13. Martin Street and Aaron Drive
2. Whitehall Road and West College Avenue	14. Martin Street and Blue Course Drive
3. Corl Street and West College Avenue	15. West College Avenue & Blue Course Drive
4. Cherry Lane and North Atherton Street	16. Blue Course Drive and Teaberry Lane
5. Clinton Avenue and North Atherton Street	17. Science Park Road and Raytheon/ARL Building
6. Aaron Drive and North Atherton Street	18. Blue Course and Westerly Parkway
7. Science Park Road and West College Avenue	19. Blue Course and Old Gatesburg
8. North Hills Place and North Atherton Street	20. Blue Course and Havershire
9. Bristol Avenue and West College	21. Whitehall Road and Research Drive
10. Pine Hall and Science Park Road	22. Whitehall Road and Blue Course Drive (Shared with Borough)
11. Valley Vista/Science Park/Circleville	23. Blue Course & Bristol Ave
12. Science Park/Old Gatesburg	

437 REPAIRS TO TOOLS & MACHINERY

437.114 Mechanics Salary	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$114,865	\$121,742	\$122,990	\$126,065

This line item represents the base salary for two mechanics under the labor contract.

437.115 Part-time Mechanic Wages	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$11,074	\$11,074	\$12,740

A mechanic helper is hired through the SCASD Automotive Technology Program.

GROUP	CALCULATION	AMOUNT
Mechanic helper for summer	16 wks. x 40hrs/wk. x \$13/hr.	\$8,320

2023 COMPREHENSIVE BUDGET

Mechanic helper during school	34 wks. X 10 hrs./wk. x \$13/hr.	\$4,420
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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
437.180 Mechanic Overtime	\$111	\$500	\$500	\$500

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
437.238 Clothing/Personal Protective Equipment	\$902	\$1,500	\$1,500	\$1,500

This account provides resources for personal protection for the mechanics. Following the bargaining agreement, this account includes an allowance of up to \$500 for the mechanic to purchase boots and clothing used for the job. It also accounts for an allowance of up to \$350 for the shop foreman (supervising mechanic) reimbursement for safety toe boots. The shop foremen may be reimbursed for prescription safety glasses with permanent side shields (up to \$300 every other year). Masks, respirators, face shields, and gloves are examples of PPE.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
437.240 Mechanic Small Tools	\$3,486	\$4,100	\$4,200	\$6,800

This account is necessary to purchase various mechanic tools for less than \$2,500 each(\$4,100) and annual diagnostic scan tool updates necessary to repair Township vehicles (2 scan tools @ \$750/ea = \$1,500). In addition, a new Evaporative Emission Control System (EVAP) leak detection module (\$1,200) is requested in 2023 since the current module no longer functions.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
437.251 Repair and Maintenance Supplies - Vehicle & Equipment Parts	\$82,215	\$77,250	\$94,000	\$101,000

This account represents the cost to purchase parts for all vehicles and equipment except Police Department vehicles, which are accounted for separately. This account includes small miscellaneous items used on vehicles, such as nuts and bolts, lines, filters, and wire ties. Trucks in the Ferguson Township fleet are typically retained for 12 years before being replaced. The value of our public works equipment assets over \$25,000 each is over 2 million dollars. Including equipment under \$25,000 each, such as vehicles, trailers, and small equipment, the total is over 2.5 million dollars. Each piece of equipment is evaluated and rated each year to determine the best time for replacement. TRAIRS, the work order and asset management software, will determine the optimal timing for equipment replacement.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
437.370 Outside Repairs	\$8,031	\$10,000	\$14,000	\$10,000

While most work is done by staff, outside service is needed to refurbish brake drums and rotors, machining parts, repairs to diesel fuel pumps, suspension springs, bodywork, some hydraulic line repairs, hydraulic pumps, and air conditioning service. The actual cost of subcontracted repairs will vary yearly, and these expenses are not anticipated in advance. In 2022, repairing a cracked head on PW#45 cost over \$11,000 in outside repairs.

2023 COMPREHENSIVE BUDGET

437.420 Dues, Subscriptions, Memberships & Seminars	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,237	\$4,500	\$4,000	\$4,378

This account represents the training budget for two mechanics.

Mechanic and Asst Mechanic Training, Ford or AC-DELCO, International or similar mechanic 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 \$19/mo	\$228	Online purchases of wiring diagrams, maintenance manuals, \$19/mo subscription service plus ad hoc expenses	\$150

438 PUBLIC WORKS-HIGHWAY MAINTENANCE

438.112 Road Superintendent Salary	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$77,776	\$81,737	\$81,932	\$87,667

Beginning in 2022, this line item provides for 95% of the salary of the road superintendent. The remaining 5% of the Road Superintendent's salary is provided under Fund 20.

438.114 Road Crew Salaries	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$478,602	\$525,198	\$525,198	\$588,758

Beginning in 2022, This line item provides for 90% of one foreman's time and 95% of another foreman's time, and 86% of the road workers' wages. The remaining road workers' wages are dedicated to stormwater management work accounted for under Fund 20. Starting in 2022, road workers' and foremen's time dedicated to stormwater work is captured in TRAISR, and the actual hours can be reconciled at year-end.

438.115 Part-time Help Wages	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$25,442	\$93,000	\$50,000	\$33,000

Seasonal workers are hired to help with general road maintenance.

GROUP	CALCULATION	AMOUNT
Road Crew Summer Help	Two people X 25 wks. x 40 hrs./wk. x \$16.50/hr.	\$33,000

2023 COMPREHENSIVE BUDGET

Road Crew Winter Help	None requested	\$0
Mowing/Landscape Summer Help	Refer to fund 01.455.115	\$0

438.180 Overtime	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$19,732	\$33,000	\$25,000	\$27,000

Overtime is sometimes necessary during paving operations, leaf collection, and winter snow-fighting operations. Overtime is used for emergency call-outs such as road flooding, stop sign knockdowns, traffic signal outages, or due to other hazardous roadway conditions.

438.245 Supplies & Materials (non-liquid fuels)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$7,787	\$9,500	\$9,500	\$9,500

This line item is used to purchase supplies and materials for roadway areas that do not qualify for state liquid fuel reimbursements, such as seed, topsoil, weed spraying applications, mulch for trees and landscape beds, and other supplies commonly used by municipalities.

2023 COMPREHENSIVE BUDGET

447 TRANSIT SYSTEM

447.530 Centre Area Transportation Authority (CATA)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$173,809	\$144,496	\$144,496	\$150,834

The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30; therefore, the first six months of 2023 are based on CATA's current 2022/2023 Budget ending on June 30, 2023. The operating increase is estimated at a maximum of 5% for the new year.

Please refer to CATA's budget and related funding formula documentation for more information.

CATA Budget	Operating	Capital	Total
CATA 3rd Qtr (Jan 2023)	\$32,461,	\$4,436	\$36,897
CATA 4 th Qtr (Apr 2023)	\$32,461	\$4,436	\$36,897
CATA 1 st Qtr (July 2023)	\$34,084	\$4,436	\$38,520
CATA 2 nd Qtr (Oct 2023)	\$34,084	\$4,436	\$38,520
Total	\$133,090	\$17,744	\$150,834

2023 COMPREHENSIVE BUDGET

452 PARKS & RECREATION

452.530 CRCOG – Parks & Recreation Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$461,673	\$455,796	\$455,796	\$475,683

The Centre Region COG Parks and Recreation Department provides both parks maintenance and programs for the Township-owned parks developed with facilities. The COG Parks & Rec contribution is computed using the Modified COG formula for Parks & Rec. Please see the 2023 COG Budget for more information.

Year	Rate	Amount	\$ Change
2023	27.36%	\$475,683	\$19,887
2022	26.78%	\$455,796	-\$5,877
2021	26.97%	\$461,673	-\$3,618
2020	27.25%	\$465,291	\$60,843
2019	27.66%	\$404,448	\$22,257
2018	27.88%	\$382,191	-\$44,578

452.531 CRCOG – Aquatics Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$26,970	\$0	\$0	\$0

This line item represents Ferguson Township's share of the Centre Region Parks and Recreation Department to operate the Welch and Park Forest pools. When fees exceed the operating costs for the year, any additional money is used to offset the capital shares.

The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Please refer to Section 406 and the 2023 COG Budget for more information.

Year	Rate	Amount	\$ Change
2023	0%	\$0	\$0
2022	0%	\$0	-\$26,970
2021	26.97%	\$26,970	\$26,970
2020	0%	\$0	\$0

452.532 CRCOG – Aquatics Capital Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$136,654	\$152,248	\$152,248	\$157,530

This line item represents Ferguson Township's share of the Centre Region Parks and Recreation Department debt service for the capital improvements to the Welch and Park Forest pools. The surplus operating revenues have subsidized the capital shares in prior years, depending on the weather and pools' usage. The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Please refer to Section 406 and the 2023 COG Budget for more information.

2023 COMPREHENSIVE BUDGET

Year	Rate	Amount	\$ Change
2023	27.36%	\$157,530	\$5,282
2022	26.78%	\$152,248	\$15,594
2021	26.97%	\$136,654	-\$127
2020	27.25%	\$136,781	\$506
2019	27.66%	\$136,275	\$1,303
2018	27.88%	\$134,972	\$6,153

452.533 CRCOG – Nature Center Operating Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$28,724	\$26,344	\$26,344	\$70,580

This line item represents Ferguson Township's share of the Millbrook Marsh Nature Center. The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Please refer to Section 406 and the 2023 COG Budget for more information.

Year	Rate	Amount	\$ Change
2023	27.36%	\$70,580	\$44,236
2022	26.78%	\$26,344	-\$2,380
2021	26.97%	\$28,724	\$2,960
2020	26.08%	\$25,764	\$903
2019	26.46%	\$24,861	\$2,839
2018	26.69%	\$22,022	-\$1,309

452.534 CRCOG – Parks Capital Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$45,397	\$46,249	\$46,249	\$58,682

This line item represents Ferguson Township's share of the Centre Region Parks & Recreation Capital. The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Please refer to Section 406 and the 2023 COG Budget for more information.

Year	Rate	Amount	\$ Change
2023	27.36%	\$58,682	\$12,433
2022	26.78%	\$46,249	\$852
2021	26.97%	\$45,397	\$6,679
2020	26.08%	\$38,718	-\$6,340
2019	26.46%	\$45,058	\$1,951
2018	27.88%	\$43,107	-\$2,509

2023 COMPREHENSIVE BUDGET

452.536 CRCOG – Nature Center Capital Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$26,970	\$45,526	\$45,526	\$40,641

This line item represents Ferguson Township's share of the Centre Region Nature Center Capital. The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Please refer to Section 406 and the 2023 COG Budget for more information.

Year	Rate	Amount	\$ Change
2023	27.36%	\$40,641	-\$4,885
2022	26.78%	\$45,526	\$18,556
2021	26.97%	\$26,970	\$13,345
2020	26.08%	\$13,625	-\$205
2019	26.46%	\$13,830	\$6,861
2018	27.88%	\$6,969	\$6,969

453 SPECTATOR RECREATION

453.540 Community Contributions	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,990	\$6,000	\$6,000	\$6,000

The Board has adopted a policy to guide community contributions. Funding requests are anticipated in 2021 from Discovery Space, 4th Fest, People's Choice, First Night State College, and others. Funding for the Ferguson Township Garden Club garden at the intersection of Route 45 and Route 26 was also provided. This amount was reduced to \$6,000 in 2021 and is proposed to remain the same in 2023.

454 TOWNSHIP PARKS OPERATING EXPENSES

454.220 Township Park Operating Expenses	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$286	\$0	\$0	\$0

This account represents the township costs for miscellaneous park maintenance.

454.340 Township Park Advertising	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This account represents the costs for miscellaneous advertising for Township parks. This line item has been relocated to Fund 34.

455 PUBLIC WORKS - STREET TREES

Public Works Department Street Tree Section Mission: Provide efficient, cost-effective, and professional care for Township owned street trees. Manage the urban forest to allow for sustainable growth while preserving and improving our quality of life using trees.

Public Works Department Street Tree Section General Background: The public works street tree program strives to improve and maintain a healthy and sustainable community forest that provides all residents and visitors with ecosystem services. Under the Public Works Director's direction, the Arborist accomplishes goals and carries out the objectives and duties, including managing tree risk for public safety, promoting sustainable landscaping, tree evaluations, removals, and selection, increasing canopy coverage and diversity, proper tree maintenance, and public education. The Public Works Director and Arborist support the Ferguson Township Tree Commission, which guides and advises staff and elected officials. A vacancy exists for a Tree Trimmer whose full-time duty is to perform tree care services, including tree planting, trimming, removal, and maintenance. Seasonal workers are hired to perform roadside mowing and ground support for the tree trimmer and arborist.

Public Works Department Street Tree Section Goals

- Maintain healthy and vigorous, and shapely street trees and street lawn areas
- Increase the extent and diversity of the urban tree canopy
- Promote best practice tree care techniques to staff and contractors
- Seek out street tree planting opportunities
- Educate Township residents on the benefits of street trees
- Limit the spread of oak wilt in the urban forest by prompt testing, removal, treatment, and education

Public Works Street Tree Section Accomplishments for 2022

The Arborist and Tree Commission reviewed subdivision and land development plans in keeping with the Township Strategic Plan Goal 4. b) Environmental Stewardship - Ensure that land development regulations and development plans are consistent with environmental values.

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* – staff and the Tree Commission recommended two heritage trees for adoption.

Obtained Tree City USA designation for the 6th year in a row

Held the annual Township celebration of Arbor Day at Tudek Park

FTPW planted dozens of bare root trees along Circleville Road (planting opportunities)

Planted dozens of trees by contract

Put the street tree pruning contract out to bid to prune approximately 900 trees. While street trees require pruning at different intervals throughout their life, starting with shaping, then clearance pruning, then deadwood removal and thinning, the staff strives to trim street trees by geographic area on a seven-year cycle.

Pruned neighborhood street trees by in-house forces throughout the summer months based on resident requests for sidewalk clearance

Issued 11 street tree permits in the past 12 months

Provided staff support for Tree Commission meetings

The department sent no notices to property owners requiring the removal of hazard trees.

Took action on one illegal removal of a street tree

2023 COMPREHENSIVE BUDGET

Performed in-house tree removals at several locations

Staff investigated a dozen suspect trees for oak wilt, which did result in the need to remove two oak trees and treat 80 oak trees

Public Works Street Tree Goals for 2023:

In accordance 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 following goals are set for 2023:

- Perform in-house tree care
- Manage oak wilt and 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 2022 street tree inventory
- Utilize the tree canopy survey to understand trends in the urban forest cover
- Organize the Township Arbor Day Celebration
- Hold a public hearing for tree removals
- Prepare, bid, and oversee the annual tree pruning contract
- Prepare, bid, and manage the annual tree-planting contract
- Trim tree branches in response to requests from staff, residents, and motorists
- Continue to staff Tree Commission meetings

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
455.114 Arborists Salary	\$39,622	\$115,000	\$68,943	\$113,769

This item includes the salary of the Arborist and the Municipal Tree Specialist. Under the Public Works Director's direction, the Arborist manages the urban forest consisting of over 5,000 street trees. Work includes tree inspections and risk assessments, reviewing and issuing tree permits, staffing the Tree Commission meetings, advising on and conducting tree removals, preparing the annual tree planting contract, planting trees in-house, and preparing the annual tree trimming contract, as well as performing tree trimming in-house. Contract tree trimming is performed to assess and trim each street at least once every seven years. Trimming trees more often than once every seven years is necessary to address shaping issues, clearing branches over roads and sidewalks, and managing ongoing complaints of difficult sight distance for motorists or tree branches blocking roadside signs. This work is done in-house. The arborist supervises the mowing operations. The arborist provides recommendations for green infrastructure and low-mow zones. The arborist ensures the street tree inventory is updated as trees are replaced or pruned.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
455.115 Part-Time Wages	\$10,638	\$9,000	\$0	\$66,000

Seasonal workers are requested to assist with roadside mowing, watering trees, and as ground support work to assist the Arborist and Municipal Tree Worker with tree care, including trimming and

2023 COMPREHENSIVE BUDGET

removals. If possible, a seasonal worker may also assist with updates to the tree inventories in the field. Note: that in the 2022 budget, the landscape laborers were under fund 01.438.115.

Mowing/Landscape/ Groundworker Summer Help	Four people X 25 wks. x 40 hrs./wk. x \$16.50/hr.	\$66,000
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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
455.220 Operating Supplies	\$29	\$500	\$100	\$500

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
455.238 Personal Protective Equipment	\$0	\$1,000	\$250	\$2,500

This account represents the costs for protective clothing, steel toe boots, climbing equipment, and other safety equipment for the arborist, tree worker, and part-time help. Includes new climbing gear for the Tree Trimmer (\$1,500).

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
455.240 General Expense	\$53	\$2,000	\$2,100	\$3,000

This account includes advertising for the tree commission meetings and one public hearing, meals during meetings, supplies needed by the tree commission, expenses for the Arbor Day celebration, postage for newsletters and mailings, and other expenses associated with public outreach education. Includes seedling giveaway for Arbor Day celebration.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
455.245 Supplies and Materials	\$0	\$5,000	\$1,000	\$5,000

This account includes materials and supplies needed by the Arborist and Municipal Tree Specialist for tree care, such as injection supplies to treat ash trees for the emerald ash borer and oak trees for oak wilt in the event work can be done in-house, tree anchors, and cables, pesticides, and water bags.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
455.260 Arborist Small Tools	\$0	\$2,500	\$500	\$2,500

This account covers the cost of small tools under \$2,500 each needed by the Arborist crew. Expenses may include chainsaw replacements, small push mowers, hand saws and tools, blades, and chains.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
455.320 Communications	\$18	\$0	\$130	\$520

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This account represents the cost of phone reimbursement for Arborist and Municipal Tree Specialist at \$10/pay each.

455.370 Repairs and Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,000	\$0	\$1,000

This account covers the cost of repairs and maintenance of the Arborist's equipment, including the bucket truck, and includes annual bucket truck safety inspections. In 2022 there were little or no expenses since the Township did not own a bucket truck (it broke down, sold, and ordered a new one).

455.384 Equipment Rental	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,373	\$5,000	\$5,000	\$2,500

This account covers equipment rental costs for tree care. The Township purchased a stump grinder in 2022 and ordered a bucket truck, so rental expenses are estimated to go down in 2023.

455.420 Dues & Subscriptions, Training	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,398	\$4,570	\$500	\$5,570

Funding is requested for continued training for the Arborist and Municipal Tree Specialist, 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. Recertification of the Tree Risk Assessment Qualifications occurs every five years. Training needs will depend on the certification status.

ISA Membership for Arborist and Tree Worker	\$300
Penndel Chapter Membership for Arborist and Tree Worker	\$100
Chesapeake Bay Landscape Professional certification	\$500
Other Arborist training to maintain arborist certification includes remote or in-person attendance at the ISA International Conference or other similar training.	\$2,500
Penndel Chapter of ISA conference (virtual) for Arborist estimated at \$500	\$500
ISA CEUs, Pesticide CEUs, Other training	\$500
Society of Municipal Arborists membership for 2	\$170
Tree Risk Assessment Qualification Course (TRAQ) Self-study followed by workshop and exam (\$675) plus one overnight and travel	\$1,000

455.450 Contracted Services	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$63,819	\$125,000	\$100,000	\$89,000

2023 COMPREHENSIVE BUDGET

The following table indicates budgeted contract work. Since pruning contracts are performed in the winter and overlap annual budget cycles, this account's actual costs vary yearly. No funding is requested for a street tree inventory since it was just conducted in 2022.

DESCRIPTION	AMOUNT
Stump removals performed by staff	\$0
Funding is requested for treatment injections for 28 ash trees in 2023. Injections were budgeted but not performed in 2022. If injections are performed by staff, this work will not be required by contract. Half the cost is billable to the appropriate HOA per agreement.	\$3,000
Funding is requested in the event of a confirmed case(s) of oak wilt. Contract work performed by staff. This work will not be required by contract.	\$15,000
Large tree removal (hazard emergency or oak wilt abatement or other pests/disease abatement)	\$15,000
Pruning 800 trees (\$70/tree)	\$56,000
Tree Inventory (street tree inventory completed in 2023)	\$0

2023 COMPREHENSIVE BUDGET

456 LIBRARY SERVICES

456.530 CRCOG - Schlow Library Operating Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$475,075	\$492,096	\$492,096	\$511,497

The COG Budget provides funding for the operating costs of Library Services. The average patronage of the library determines the library contributions by township residents. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Amount	\$ Change
2023	\$511,497	\$19,401
2022	\$492,096	\$17,021
2021	\$475,075	-\$655
2020	\$475,730	\$33,650
2019	\$442,080	\$16,263
2018	\$425,817	\$20,640

456.531 CRCOG - Schlow Library Capital Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$24,592	\$26,289	\$26,289	\$26,825

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 provide for some renovations. The average patronage of the library determines the library contributions by township residents. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Amount	\$ Change
2023	\$26,825	\$536
2022	\$26,289	\$1,697
2021	\$24,592	-\$34
2020	\$24,626	\$1,634
2019	\$22,992	-\$40
2018	\$23,032	\$208

2023 COMPREHENSIVE BUDGET

458 SENIOR CITIZENS

458.530 CRCOG Active Adult Center Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$36,258	\$35,334	\$35,334	\$63,161

This line item represents Ferguson Township's share of the CRCOG funding for the Active Adult Center. The Township's share is based on actual use rather than the COG formula. The Active Adult Center is located at the Nittany Mall. Please refer to Section 406 and the 2023 COG Budget for further details.

Year	Amount	\$ Change
2023	\$63,161	\$27,827
2022	\$35,334	-\$1,152
2021	\$36,486	-\$7,314
2020	\$43,800	\$1,219
2019	\$42,581	\$5,035
2018	\$37,546	-\$5,233

461 NATURAL RESOURCE CONSERVATION

461.540 Spring Creek Watershed Commission Contribution	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,769	\$1,901	\$1,769	\$1,901

This line item represents the contribution towards the Spring Creek Watershed Commission. In 2022, the Spring Creek Watershed Commission requests an increase in the Township's allocation to \$1,900.90.

461.541 Spring Creek Watershed Monitoring	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$4,840	\$4,840	\$4,840

This line item represents an annual Spring Creek Watershed monitoring project contribution. The Township has participated in this program annually since 2000. The amount is projected to remain the same in 2023.

2023 COMPREHENSIVE BUDGET

462 COMMUNITY DEVELOPMENT AND HOUSING

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
462.540 Land & Housing	\$0	\$25,000	\$10,000	\$5,000

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
462.541 Sustainable Communities Collaborative	\$0	\$2,500	\$0	\$0

There are no plans for an engagement with Sustainable Communities Collaborative for 2023.

463 ECONOMIC DEVELOPMENT

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
463.540 Economic Development	\$18,250	\$52,000	\$8,250	\$20,000

This line item accounts for expenditures related to Township economic development initiatives, including the development of a strategic vision organized by the proposed Economic and Community Development Planner, as well as other activity. The Board uses this account to promote small businesses and enterprises within the Township and provide matching funds for local and regional grant opportunities. In 2022, the Township partnered with the Happy Valley Adventure Bureau (HVAB) to launch Route 45 Getaways! This line item also accounts for support towards the Route 45 Getaways.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
463.541 Economic Development-Pine Grove Mills	\$0	\$3,000	\$3,000	\$3,000

For 2023, \$3,000 is allocated for the Pine Grove Mills farmers market.

472 DEBT SERVICE-INTEREST

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
472.390 Interest on Escrow Accounts	\$19	\$2,000	\$2,100	\$2,000

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

2023 COMPREHENSIVE BUDGET

481 EMPLOYER TAXES

481.192 Employer Social Security	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$322,192	\$342,768	\$330,000	\$397,000

Employer contributions toward Social Security and Medicare remain at 7.65% of gross payroll following Federal law. Social Security taxes are limited to \$160,200 in gross earnings for 2023, up from \$147,000 in 2022. Currently, no employees meet this gross wage limit.

481.194 Employer Unemployment Compensation	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$8,856	\$9,000	\$9,000	\$9,000

The Township secures its unemployment compensation insurance needs through the Pennsylvania Municipal League (PML) Unemployment Compensation Trust. The tax is 1.25% of gross payroll on the first \$10,000 of each team member's compensation. This self-insured employment trust provides the Township with the lowest long-term compensation insurance costs.

Calculating the Employer Contributions

The amount of contributions an employer owes is determined by multiplying an assigned contribution rate by the taxable wages paid to each team member for each calendar year. The taxable wage base for the calendar years is listed below

Year	Limit	Rate
2023	\$10,000	1.25% est
2022	\$10,000	1.25%
2021	\$10,000	1.23%
2020	\$10,000	1.23%
2019	\$10,000	1.27%

483 EMPLOYER-PAID BENEFITS

483.197 Pension Expense	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$550,734	\$625,685	\$625,685	\$611,584

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

Beginning in 2020, the cost of the Non-Uniform plan consultant includes in this account \$12,000. The township nets the refund of prepayments for the non-uniform plan in this account. In 2022, the township requires officers to provide 3% (reduced from a maximum of 5%) payroll deductions toward the MMO. This is budgeted to remain the same in 2023.

2023 COMPREHENSIVE BUDGET

FERGUSON TOWNSHIP		
ACT205 FUNDING		
Description	2022	2023
Police MMO	345,585	379,487
Non-Uniform MMO	280,100	232,097
Gross Pension Expense Subtotal	625,685	611,584
Less State Funding-Police	(345,585)	(379,487)
Less State Funding-Non Uniform	(57,387)	(34,949)
Net Township Pension Cost	222,713	197,148
Total State Funding	402,972	414,436

486 INSURANCE & RISK MANAGEMENT

486.300 Safety Improvement Expenses	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,200	\$0	\$1,200

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

486.350 Insurance Claims Expenses	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$61,492	\$0	\$2,000	\$0

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

486.351 Property & General Liability Insurance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$51,511	\$60,000	\$84,122	\$85,000

The Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$5,000,000 for each occurrence and \$5,000,000 for personal/advertising injury. This line item includes property coverage and general liability. Also, this account contains \$9,500 for consulting services with the Hartman Group. This provides insurance coverage for the Route 45 getaway event.

486.352 Police Liability Insurance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$17,952	\$25,000	\$22,576	\$23,000

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

2023 COMPREHENSIVE BUDGET

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
486.353 Public Officials Errors & Omissions Policy	\$17,156	\$25,000	\$21,784	\$23,000

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
486.354 Workers Compensation	\$116,274	\$112,500	\$115,957	\$125,000

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 depend on employees' job classifications and the total payroll. Job classifications such as Police and Public Works have a high-risk level for injury; therefore, the rates are significantly higher for these classifications than others. For 2023, the experience modification is estimated to be .941 based on the 2022 experience modification. Lower experience modification increases discounts off the face cost of coverage. This includes using credits available from Penn Prime.

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
486.355 Vehicle Insurance	\$19,134	\$28,000	\$23,278	\$24,000

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, a combined single limit.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
486.356 Crime Insurance	\$1,111	\$2,500	\$1,500	\$2,000

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

487 EMPLOYEE BENEFITS

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
487.187 Health Insurance Waivers	\$98,626	\$90,000	\$62,500	\$70,000

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
487.195 Vision Insurance	\$6,171	\$8,538	\$8,500	\$8,500

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

2023 COMPREHENSIVE BUDGET

487.196 Health Insurance (gross)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$822,162	\$962,120	\$900,000	\$950,000

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 program's life. The main driver for these savings is that the program is primarily self-insured. Any unspent deposits are refunded to the Township rather than kept as profits by an insurance company. The current Township's share of health insurance costs is approximately 91%, with the remaining 9% shared with the covered employees.

The Township received a \$216,000 refund in 2021 for the 2020 surplus, which is included in revenue, rather than offsetting the prior year's cost since the refunds are inconsistent and not guaranteed.

487.197 Retirement Health Savings Account	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$9,500	\$6,000	\$6,000	\$6,000

In November 2007, the Board of Supervisors established a Retirement Health Savings Account for non-uniformed employees. This program's purpose is two-fold: to provide value to earned and accumulated sick leave annually and to provide value to accumulated sick leave at retirement. The program aims to encourage employees to utilize sick leave appropriately throughout their employment with the Township and be rewarded for limiting their sick leave during a year and then at retirement. The budget assumes 12 employees qualify for this program.

487.198 Dental Insurance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$34,835	\$47,718	\$45,000	\$45,000

The Township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative.

487.199 Life Insurance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$6,061	\$7,400	\$7,000	\$7,000

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

487.200 Short-Term Disability Insurance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$7,245	\$8,200	\$9,000	\$9,000

This insurance provides employees with 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.

487.300 Employee Wellness	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	-\$895	\$3,000	\$500	\$4,500

This account reflects the budget for promoting team member wellness. Examples include activity monitors, gift cards for improved health and fitness, health screenings, flu shots, costs for the wellness

2023 COMPREHENSIVE BUDGET

committee, exercise videos, and related expenditures. This effort has evidence to support lower health claims resulting in healthier staff and lower insurance premiums. The township is receiving sizable refunds for the actual use of medical experiences. For 2023, the fund includes three standing desks @ \$500 each.

489 CONTINGENCY

489.113 Salaries & Wages Market Adjustment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$42,500	\$0	\$0

This account represents wage adjustments tied to market studies for municipal employees. The last study was completed in 2020 by Nancy Hess & Associates. An amount is budgeted to reflect the changes in the employment market to retain employees.

489.160 Employee Service Awards	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$250	\$750	\$850	\$850

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

489.300 General Expense - Uncommitted Reserve	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,522	\$25,000	\$0	\$25,000

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

491 REFUND OF THE PRIOR YEAR'S REVENUE

491.430 Refund of Prior Year's Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$7,392	\$0	\$0	\$0

This account reflects adjustments for the prior year's revenue not to skew the current year's budgeted accounts.

2023 COMPREHENSIVE BUDGET

492 INTERFUND OPERATING TRANSFERS OUT

492.016 Transfers to General Obligation Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$400,000	\$400,000	\$400,000	\$300,000

These are funds transferred from the General Fund and deposited in the General Obligation Fund to fulfill debt service requirements. The transfer for 2023 is slightly reduced to decrease the existing fund balance in the debt service fund

492.019 Transfers to Agricultural Preservation Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$10,000

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

492.020 Transfers to Stormwater Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$200,000	\$470,000	\$470,000	\$450,000

The Stormwater Fund was established in 2021 to segregate Stormwater mitigation from other expenditures. A stormwater fee was implemented in 2022. Depending on the schedule of projects, the General Fund may need to supplement the Stormwater Fund

492.030 Transfers to Capital Reserve Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$640,000	\$2,050,000	\$1,500,000	\$975,000

This transfer is needed to fund the anticipated capital expenditures from the Capital Reserve Fund. The township will transfer sufficient funds to maintain replacement fund balances in addition to budgeted expenditures.

492.032 Transfers to Transportation Improvement Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,352,335	\$1,289,400	\$1,302,705	\$1,308,233

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income, real estate transfer, and real estate tax. The Board further directed a specific fund to account for the taxes collected from these increased tax rates. Resolution 2001-25 established the Transportation Improvement Fund. Beginning in 2022, the township increased the allocation to 50% from 40% to stabilize the Transportation Improvement Fund balance.

Tax	Current Rate
Real Estate	21.88%
Real Estate Transfer	50%
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 each tax's projected tax basis).

2023 COMPREHENSIVE BUDGET

2023 BUDGET			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,503,628	21.88%	\$328,994
Real Estate Transfer Tax	\$1,500,000	50.00%	\$750,000
Earned Income Tax	\$7,132,508	3.214%	\$229,239
Total			\$1,308,233
2022 PROJECTED			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,488,740	21.88%	\$325,736
Real Estate Transfer Tax	\$1,500,000	50.00%	\$750,000
Earned Income Tax	\$7,061,890	3.214%	\$226,969
Total			\$1,302,705

			2022	
492.034 Transfers to Park Improvement Fund	2021 Actual	2022 Budget	Projected	2023 Budget
	\$0	\$25,000	\$25,000	\$900,000

Beginning in 2020, the Park Improvement Fund represents the cost of park projects and will require funding from the General Fund.

			2022	
492.035 Transfers to Liquid Fuels Fund	2021 Actual	2022 Budget	Projected	2023 Budget
	\$0	\$50,000	\$0	\$50,000

This account reflects transfers to the liquid fuels fund for the county liquid fuels grant and other audit adjustments.

			2022	
492.065 Transfers to Non-Uniform Fund	2021 Actual	2022 Budget	Projected	2023 Budget
	\$3,100	\$0	\$0	\$0

This account reflects transfers to the non-uniform pension for adjustments to the plan as needed.

FUND 02
STREET LIGHT FUND

2023 COMPREHENSIVE BUDGET

SPECIAL REVENUE FUNDS

02 STREET LIGHT FUND

The Street Light Fund was created to be self-sustaining from assessments and related costs for street lights that benefit property owners within a specific radius of the street light.

REVENUES

341 INTEREST REVENUE

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
341.000 Interest Revenue	\$79	\$150	\$500	\$500

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

383 SPECIAL ASSESSMENTS

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
383.110 Street Lighting Assessment	\$39,967	\$25,296	\$21,482	\$25,926

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

Based on the information provided by the tax duplicate and related collections, the front footage is estimated to be 74,075 feet (\$25,926/\$.35).

The current rate will remain the same as in 2022 at 35 cents per lineal front foot to recoup a deficit from prior years. Once the fund balance reaches stable levels, the rate will be adjusted accordingly.

392 INTERFUND OPERATING TRANSFERS IN

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
392.001 Transfers from General Fund	\$0	\$0	\$0	\$0

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

EXPENDITURES

434 STREET LIGHTS

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
434.361 Street Lights	\$12,605	\$17,000	\$16,600	\$17,000

There are currently 253 streetlights for which the Township supplies power. The Township maintains 150 metered streetlights, including 34 streetlights combined with traffic signals, and West Penn Power maintains another 69. The township has been replacing bulbs with LED lighting, leading to a decrease in operating costs.

2023 COMPREHENSIVE BUDGET

The following details are the fixture and estimated electrical charges from the account ending with 3639 Havershire Blvd lighting, including distribution charges.

Street Lights @ \$200/month	\$2,400
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Following is a detail of the fixture charges and estimated electrical charges from the vendor account ending with 1424:

Street Lights Various @ \$333/mo.	\$3,996
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Following is a detail of the fixture charges and estimated electrical charges from the vendor account ending with 3057:

Street Lights Various @ \$850/mo.	\$10,200
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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
434.372 Street Light Maintenance	\$0	\$2,500	\$500	\$2,500

This account reflects the cost of maintaining Township-owned streetlights in Pine Grove Mills, Turnberry, and Pine Hall.

FUND 03
HYDRANT FUND

2023 COMPREHENSIVE BUDGET

03 HYDRANT FUND

This fund was created to be self-sustaining from assessments and related expenses on properties benefiting from fire hydrants within a specific radius of their property.

REVENUES

341 INTEREST REVENUE

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
341.000 Interest Revenue	\$413	\$500	\$1,400	\$1,400

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

378 WATER SYSTEMS

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
383.020 Hydrant Assessments	\$241,514	\$160,000	\$133,333	\$160,000

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 533,333 linear feet. (\$160,000/\$.30)

In 2023, the assessment will remain the same as in 2022 at 30 cents per lineal foot to recoup the fund balance deficit from prior years. Once the fund balance reaches stable levels, the rate will be adjusted accordingly.

Since 2014, no assessment has been made on the Rock Springs Water Authority properties.

EXPENDITURES

448 WATER SYSTEM

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
448.363 Hydrant Services	\$135,912	\$136,784	\$108,528	\$136,784

Hydrants are installed as part of subdivision improvements. The Alpha Fire Department selects the location of the hydrants. Each hydrant installed has a quarterly or annual cost to operate. Since 2014, the Township no longer pays for the Rock Springs Water Authority hydrants. The Township is currently billed for 323 hydrants by the State College Water Authority.

The Township pays for the following hydrants:

State College Borough Water Authority 323 hydrants @ \$336/hydrant/year	\$131,784
Contingency for rate increases	\$5,000

FUND 20
STORMWATER FUND

20 STORMWATER FUND

The Stormwater Fund was created in 2021 to segregate the costs associated with stormwater management, including repairing and maintaining aging stormwater pipes and inlets not related to capital road projects.

Stormwater Section Mission: Provide professional stormwater services within our scope of work to benefit our quality of life and the environment in which we live and maintain a resilient infrastructure.

Public Works Department Stormwater Section General Background: This fund allows the Township to 1) comply with the six measurable goals of our Municipal Separate Storm Sewer (MS4) permit and to design, permit, and construct stream pollutant reduction projects on impaired streams following our Pollutant Reduction Plan (PRP) for the Chesapeake Bay, 2) manage the stormwater fee program including administering credits and exemptions and developing private/public partnership projects, 3) maintain stormwater infrastructure by performing inlet and pipe repairs in-house and by bidding and overseeing pipe cleaning, inspection, and pipe lining projects, 4) review land development and subdivision plans for compliance with the Township stormwater ordinance and investigate complaints, 5) perform stormwater engineering related to Capital Projects. This program is intended self-sustaining, with fees based on impervious area per parcel of land. A lot containing a single family house is assessed one ERU (equivalent residential unit) and other properties are assessed ERUs based on impervious area converted to ERUs. Initially, the program may be supplemented by township tax revenue. Staff for this section includes a full time Stormwater Engineer working under the direction of the Public Works Director, supplemented by engineering staff and GIS support when needed. Two stormwater workers are requested in 2023 as outlined in the Stormwater Fee Program of Services and the 2023-2027 Capital Improvement Plan (CIP). The stormwater workers will work under the direct supervision of a Road Foreman with guidance from the Stormwater Engineer. An accurate accounting of work hours and equipment for stormwater related work including stormwater pipe repairs, inlet repairs, ditch grading and other work orders will be kept using TRAIRS work orders.

Public Works Department Stormwater Section Goals

- Inventory, assess the condition, and clean a section of the Township's 33 miles of stormwater pipe
- Inventory, assess the condition and clean as needed commingled privately owned stormwater pipe
- Develop a public/private partnership program to address private stormwater infrastructure in need of repair that receives commingled public stormwater
- Perform capital repairs and maintenance on stormwater infrastructure
- Comply with 6 measurable goals and submit the annual MS4 permit compliance report and advance design and surveying of PRP projects
- Manage the stormwater fee program and assist property owners with questions and credit or exemption applications
- Prepare stormwater fee ordinance revisions for consideration and adoption as required by the Township's MS4 permit
- Conduct a thorough assessment of approximately 2,400 inlets in 2023

Public Works Stormwater Section Accomplishments for 2022

- Performed stormwater pipe point repairs in advance of pipe lining contract work
- Performed inlet repairs at various locations

2023 COMPREHENSIVE BUDGET

- Managed implementation of the stormwater fee program including billing, credit and exemption program, GIS updates, and communications with residents
- Put a pipe lining contract out to bid
- Put a pipe video assessment and cleaning contract out to bid
- Advanced design of the Park Hills Drainageway Improvement Contract
- Put the Park Hills Drainageway Improvement Project Utility Contract out to bid
- Acquired easements for the Park Hills Drainageway Improvement Contract
- Reviewed subdivision and land development plans for compliance with the Township stormwater ordinance
- Hired a full-time stormwater engineer
- Met with regulatory agencies and started master planning for PRP projects

Public Works Stormwater Section Goals for 2023:

In accordance 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 following goals are set for 2023:

- Perform stormwater pipe point repairs in-house as identified by pipe video inspections and field observations
- Perform inlet repairs in house as identified by inspections and field observations
- Manage the stormwater fee program and assist property owners with questions related to fees, credits, and exemptions. Update the GIS parcel impervious layer and master billing file.
- Design, bid, and administer the pipe lining contract for 2023
- Design, bid, and administer the pipe video assessment and cleaning contract for 2023
- Conduct field inspections of the Park Hills Drainageway Improvement Contract
- Investigate stormwater complaints and take measures to obtain compliance if violations are observed, issue NOVs as necessary
- Review subdivision and land development plans submitted to the Township for compliance with the Township stormwater ordinance
- Maintain compliance with Township MS4 permit
- Start design and permitting for PRP projects
- Prepare revisions to the stormwater ordinance

2023 COMPREHENSIVE BUDGET

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,377	\$1,000	\$13,500	\$13,500

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

354 STATE GRANT REVENUE

354.010 Grant Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$200,000	\$0	\$200,000

This account includes grant revenue as part of the Park Hills Drainageway construction project. A grant of \$200,000 has been secured from the National Fish and Wildlife Fund.

383 SPECIAL ASSESSMENTS

383.130 Stormwater Fee Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,360,000	\$1,520,000	\$1,520,000

Beginning in 2022, the township is assessing a fee to provide funding to inspect, repair or replace aging storm pipes in the township. The 2022 fee is \$119 per ERU in the growth area and \$75 per ERU in the non-growth area.

392 INTERFUND OPERATING TRANSFERS IN

392.001 Transfers from General Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$200,000	\$470,000	\$470,000	\$450,000

This account is used to support the Stormwater Fund using General Fund tax revenue as needed to supplement any Stormwater Fee Revenue.

392.032 Transfers from Transportation Improvement Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$340,000	\$100,000	\$0	\$0

This account is used to support the Stormwater Fund using TIF Fund balance as needed to supplement any Stormwater Fee Revenue. No transfer is currently budgeted.

EXPENDITURES

407 INFORMATION TECHNOLOGIES

407.750 Computer Hardware & Software	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$3,840	\$0	\$3,840

2023 COMPREHENSIVE BUDGET

This account represents the cost of computer and electronic hardware needed for the Stormwater Fund.

Item	Description	Amount
Computer tablets	Tablets for asset inspection and inventory real time	\$3,000
Data plans for the ipads	To operate in the field in real-time	\$840

408 ENGINEERING

408.110 Public Works Director's Salary	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$5,428	\$5,415	\$5,857	\$6,267

This line item provides for 5% of the Public Works Director's salary allocated to stormwater management related issues and projects

408.112 Township Engineer Salaries	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$28,034	\$95,708	\$67,991	\$131,128

This line item provides for 10% (15% in 2022) of the salary of the Township Engineer, and 10% of the salary of the Assistant Township Engineer and 20% (10% in 2022) of the salary for the Engineering Technician allocated to stormwater management-related issues and projects.

This line item also provides for 100% of the salary of one Stormwater Engineer whose time is dedicated to stormwater management related matters such as oversight of the MS4 (Municipal Separate Stormwater System) permit, preparation of the MS4 annual report, compliance with six measurable goals of the MS4 permit, design, and oversight of projects for the PRP (Pollutant Reduction Plan) for the Chesapeake Bay Watershed, investigating and responding to stormwater-related complaints from the citizenry, reviewing stormwater management plans for subdivision and land development plans, and enforcement related to the Township stormwater management ordinance provisions, and in-house design of stormwater facilities. This person is also responsible for the day-to-day administration of the stormwater fee program, including processing credit and exemption applications.

408.114 GIS & Staff Salaries)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$14,414	\$10,595	\$4,650	\$28,168

This line item includes 30% of the salary of one GIS Technician and 20% of one administrative assistant.

408.115 Part-time Worker/Student/Intern Wages	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$17,280	\$0	\$18,240

This line item includes the funding for two part-time engineering or GIS interns to assist with the workload by conducting inventory assessments and documenting the condition of inlets and stormwater-related infrastructure. (2 workers x 12 weeks x 40hr/wk x 19/hr)

2023 COMPREHENSIVE BUDGET

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
408.240 General Expense				
	\$4,033	\$1,000	\$0	\$6,000

This budget line item covers general expenses (\$1,000) such as paint, surveying supplies, small equipment, stakes, flagging, plan copying, recording easements, plats or plans, education and outreach, luncheon meetings, and costs associated with the stormwater stenciling program (\$5,000).

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
408.314 Engineering Design				
	\$106,331	\$50,000	\$60,000	\$64,000

Funding is included for consultant support to finalize the Letter of Map Revision (LOMR) (carryover from 2022) and other support as needed during the construction phase of the Park Hills Drainageway Improvement Project. Inspection will be performed by the Stormwater Engineer and Arborist.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
408.317 Engineering Specialties – MS4 PRP projects				
	\$17,542	\$165,000	\$18,000	\$165,000

In 2023, staff should make strides toward advancing pollutant reduction plan (PRP) projects on a section of Slab Cabin Run and a section of a tributary to Beaver Branch including the following project elements:

Environmental investigation (\$30,000), geotechnical investigation (\$25,000), property boundary survey of approximately 35 properties (\$35,000), topographic survey in-house, consulting work for environmental restoration including a hydraulic stability analysis (\$15,000), planning and preliminary design in-house including a preliminary construction estimate, consultant buffer drawings and renderings (\$10,000). 2024 work should include permitting, final design and easement acquisition. Construction is planned for 2025 for whichever portion of stream is prioritized. In the event final design and permitting starts in 2023, funds are requested to begin this task (\$50,000).

This account also provides for hiring professional consultants to assist the Township Stormwater Engineer. Examples of services include a hydrogeologist to assist with stormwater basin sinkhole repair, basin dewater issues, and groundwater quality or quantity issues (\$5,000). This account includes 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). This account includes support from WOOD for stormwater fee-related matters (\$15,000). Also included is consultant support to review proposed revisions to the stormwater ordinance (\$24,000).

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
408.340 Advertising, Printing & Scanning				
	\$0	\$5,000	\$2,500	\$3,100

This account covers the cost of legal advertisements for stormwater related capital projects, any staff recruitment costs, printing costs, and postage for education and outreach mailings related to the stormwater fee and stormwater projects.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
408.420 Dues, Subscriptions & Memberships				
	\$0	\$4,000	\$500	\$2,000

Various memberships, training seminars, and publications are beneficial for staying abreast of current technology, means, and methods and networking with other professionals in the Public Works/Engineering field of stormwater management. The state of Pennsylvania requires continuing

2023 COMPREHENSIVE BUDGET

education credits for Professional Engineers (certification \$100, CEUs online or in person \$500). Training may include hydrologic/hydraulic stormwater modeling and/or storm pipe assessment certification (\$925 plus lodging and travel if not offer on-line).

446 STORMWATER MANAGEMENT

446.112 Road Superintendent Salary	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$4,097	\$4,087	\$4,312	\$4,614

This line item provides for 5% of the salary for the road superintendent.

446.114 Stormwater Worker Wages	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$78,261	\$70,968	\$79,029	\$128,311

Beginning in 2021, This line item provides for 5% of one foreman's time and 10% of another foreman's time and 14% of the road workers' wages. Starting in 2022, wages for stormwater work are entered in TRAISR. An accounting of actual labor cost can be made at year end. In 2023, one stormwater workers is budgeted (\$19.58/hr x 2080 hours).It is planned that a small crew will be dedicated to stormwater infrastructure repairs and improvements. If needed, the workers may be able to supplement winter operations in the winter, and the small stormwater crew may be supplemented with road workers at times as needed in the summer. Time will be accounted for in TRAISR.

446.191 Uniform Service	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

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 other protective equipment needed to perform the work safely by the Stormwater Engineer and any stormwater workers. Currently the uniforms for the stormwater staff are included in 01.430.191

446.238 Clothing/Personal Protective Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$500	\$100	\$1,000

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 other protective equipment needed to perform the work safely by the Stormwater Engineer and any stormwater workers. In accord with the bargaining agreement, the Township will provide an allowance of up to \$500 per year to each bargaining unit employee for the purchase of boots and/or clothing used on the job.

446.240 General Expense	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,000	\$100	\$1,000

This account represents public works stormwater costs that cannot be allocated to more specific general ledger accounts.

446.246 Materials	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$15,000	\$12,000	\$15,000

2023 COMPREHENSIVE BUDGET

Accounts for materials to rebuild inlets and repair pipes are not associated with a particular capital road project. This account is used for consumables by the public works crew, including concrete, topsoil, seed, matting.

446.260 Small Tools and Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$1,200	\$100	\$1,200

The purchase of a mobile data collector is included. Typically, small tools less than \$2,500 each are included in this account.

446.313 Right of Way Acquisition Costs	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$13,137	\$151,000	\$175,000	\$0

This account represents the cost of the right-of-way and easement acquisition required for stormwater projects. All easements related to the Park Hills Drainageway Improvement Project should have been acquired in 2022. No easement acquisition is anticipated from this fund. Refer to fund 408.313 for any easements related to the MS4 PRP.

446.360 Utility Relocation Costs	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$304,000	\$0	\$480,000

This account represents utility relocation costs for capital stormwater improvement projects. For 2023 this amount represents estimated utility relocations for the Park Hills Drainageway Improvement Project. (5% contingency)

446.384 Equipment Rentals	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This account represents any equipment rentals needed during the year. No equipment rentals are anticipated.

446.450 Contracted Services	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$119,000	\$103,000	\$190,000

This account reflects the cost of contract cleaning, inspecting, and video assessing 33,500 linear feet per year of stormwater pipes estimated at \$5.70/linear foot. At this rate, one entire assessment of 44.4 miles of storm pipe will take 7 years. This account also accounts for any emergency pipe cleaning repairs.

446.610 Capital Construction	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$36,231	\$1,984,625	\$416,000	\$2,126,500

PROJECT DESCRIPTION	AMOUNT
This account reflects relining approximately 3,000 linear feet of deteriorated corrugated metal pipe (CMP) per year based on video condition assessments at approx. \$161/LF. (LF cost varies based on pipe diameter). The actual quantity will vary.	\$481,500

2023 COMPREHENSIVE BUDGET

Park Hills Drainageway Improvement Project Construction. Funding for this project is carried over from 2022. This project involves the construction of improvements to stop erosion and channel incision with a series of drop pools and rock and synthetic lining followed by native plantings in the form of seed, plugs, shrubs, and trees. (5% contingency)	\$1,575,000
Reconstruct 5 stormwater inlets at \$3,300 each	\$16,500
Community Partnership Program (funding to assist with capital improvement projects such as a stormwater basin or conveyance system repairs or drainageway buffer where public stormwater is commingled with private stormwater)	\$53,500
Johnson Road and Whitehall Road Drainage Improvement Project Construction (with additional FTPW staffing) (by contract \$82,378)	Removed
Engineering for Deerfield Drive roadside swale improvements to include stabilized swales and shoulders such as matting, rock, paved swale, does not include inlets, curb, and pipes (assume design in house)	\$0

FUND 35
LIQUID FUELS FUND

2023 COMPREHENSIVE BUDGET

35 LIQUID FUELS FUND

This fund was created following state law that requires any state liquid fuels grant funding to be accounted for as a separate fund. State liquid fuels grant money is restricted to specific types of expenditures as specified by the state.

REVENUE

341 INTEREST REVENUE

341.000 Interest Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$12,054	\$20,000	\$7,500	\$7,500

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

355 STATE SHARED REVENUES

355.020 State Liquid Fuel Grant	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$573,526	618,646	\$637,901	\$637,901

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 2020 Census and the current township's road mileage.

The 2023 combined Act 655/Act 44 budget is based on 83.36 road miles.

The Act 32 Turn-back maintenance rate remains at \$4,000 per mile based on 11.28 miles.

Recent payment history is listed below:

Given the return to the office after COVID and people traveling more, the state payments are expected to continue to increase for the time being. The change to electric vehicles will eventually impact the state funding.

Year	Act 655/44	Act 32	Total
2023 estimate	\$592,781	\$45,120	\$637,901
2022	\$592,781	\$45,120	\$637,901
2021	\$573,526	\$45,120	\$618,646
2020	\$616,799	\$45,120	\$661,919
2019	\$634,617	\$45,120	\$664,174
2018	\$619,054	\$45,120	\$664,174

389 MISCELLANEOUS REVENUE

389.000 Miscellaneous Revenues	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$36,257	\$0	\$0	\$0

2023 COMPREHENSIVE BUDGET

This account represents revenue that is not specifically assigned to another account

392 INTERFUND TRANSFERS IN

392.001 Transfers from General Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$50,000	\$0	\$50,000

This account represents transfers from the General Fund for county liquid fuels grants and certain audit adjustments that may be required. For 2023, this includes funding request for TASA.

EXPENDITURES

430 GENERAL SERVICES ADMINISTRATION

430.750 New Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

For 2023, no equipment is budgeted.

430.760 Replacement Equipment	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$102,073	\$0	\$0	\$0

No equipment is requested in 2023 from this account.

432 WINTER SNOW REMOVAL

432.222 Chemicals & Supplies	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$121,321	\$115,685	\$98,000	\$131,690

The Township purchases salt from the Commonwealth of Pennsylvania's Cooperative Purchasing Program. The price of salt varies from year to year based on the contract. The budget includes 1,500 tons of salt at \$84.46/ton (up from last year's price of \$73.79/ton). The Township expects to continue receiving salt brine from PADOT under the Agility Program. The application (pre-treatment) of liquid sodium chloride (brine) improves the performance of the salt. This winter, the public works department will begin pre-treatment with an 1,800-gallon brine tank distributor truck. Supervisors and staff will monitor the salt's application rate through verbal communications, tracking by spreadsheet or in TRAIRS, and ground speed controls on trucks. The total amount of salt used from one year to another will vary depending on the severity of winter weather. The State contract requires a minimum purchase of 60% of the anticipated need up to 120% maximum. The amount of salt purchased depends on the current salt inventory of the Township. The Department uses salt in the winter to de-ice nearly 100 miles of roadway and 8.6 miles of shared-use paths. This account reflects the cost of salt and brine for snow removal activities.

Also, \$5,000 is allocated for calcium chloride. Calcium chloride is added to and mixed with the rock salt when needed as temperatures fall to improve the salt's effectiveness.

2023 COMPREHENSIVE BUDGET

433 SIGNALS & SIGNS & MARKINGS

433.610 Highway Pavement Markings	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$96,914	\$130,000	\$125,000	\$150,000

Ferguson Township will continue to implement its formal pavement-marking program. Certain high-volume roads and intersections have lines and legends painted every year, while other low volume roads have lines painted every other year.

438 HIGHWAY MAINTENANCE

438.245 Supplies and Materials	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$27,035	\$25,000	\$25,000	\$25,000

This line item is for purchasing general road supplies such as asphalt, 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, seeding, and limited pipe replacement in coordination with the capital road improvement projects. Pipe and inlet repairs not associated with a particular capital road project are accounted under Fund 20 Stormwater.

438.610 Contracted Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$259,689	\$806,000	\$70,000	\$471,000

This account is for contracted microsurfacing on Township streets. Microsurfacing is a pavement preservation process used to extend the life of a road. Candidate roads are evaluated each year and based on the road surface condition index and other factors. Microsurfacing is less costly than repaving and achieves better results than other processes such as tar-and-chip. Contracted work includes eradication of paint markings in advance of microsurfacing.

Project Description	Amount
Microsurfacing Program	\$428,000
Pavement marking eradication	\$43,000

439 CAPITAL PROJECTS

439.610 Capital Construction	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$38,695	\$145,000	\$129,000	\$106,000

Contract work includes the replacement of curb ramps as needed to be compliant with ADA requirements where ramps are adjacent to and touching roads that are microsurfaced. Also included in this account are funds to replace guiderail that is damaged by errant vehicles or downed trees or otherwise damaged or in need of replacement.

Project Description	Amount
Guide rail repairs and replacement	\$10,000
ADA Compliant Curb Ramp Replacement Program for microsurfacing	\$96,000

492 INTERFUND TRANSFERS OUT

2023 COMPREHENSIVE BUDGET

492.001 Transfers to the General Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$4,820	\$0	\$0	\$0

Occasionally, a transfer will be made from the Stormwater Fund to another fund for reimbursements. This account reflects transfers to the General Fund

FUND 16
GENERAL OBLIGATION FUND

2023 COMPREHENSIVE BUDGET

16 GENERAL OBLIGATION FUND

This fund was created to segregate the debt service requirements of the township from the General Fund. These activities include debt proceeds and bond or loan payments, and related costs.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$8,628	\$1,000	\$4,600	\$5,000

This account is used as a pass-through from the general fund to pay the long-term debt; there is generally a minimum balance in the bank account. Therefore, interest earned is typically minimal.

392 INTERFUND OPERATING TRANSFERS IN

392.001 Transfers from General Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$400,000	\$400,000	\$400,000	\$300,000

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. The transfer for 2023 is slightly reduced to decrease the fund balance in the debt service fund.

EXPENDITURES

401 ADMINISTRATION

401.240 General Expense	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$500	\$500	\$500

This account represents miscellaneous expenses related to debt service. Typically an annual bank fee for administering the bond account.

471 DEBT SERVICE PRINCIPAL

471.733 General Obligation Note Principal – Series 2019	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$105,000	\$215,000	\$215,000	\$225,000

This account reflects the principal payments on the 2019 bond issue. A schedule of future payments is shown.

YEAR	AMOUNT
2023	\$225,000
2024	\$230,000
2025	\$240,000
2026	\$250,000
2027	\$255,000

472 DEBT SERVICE INTEREST

2023 COMPREHENSIVE BUDGET

472.733 General Obligation Note Interest – Series 2019	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$178,768	\$174,268	\$174,268	\$165,668

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

YEAR	AMOUNT
2023	\$165,668
2024	\$156,668
2025	\$147,468
2026	\$140,268
2027	\$132,768

492 INTERFUND OPERATING TRANSFERS OUT

492.030 Transfers to Capital Reserve Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,227,829	\$0	\$0	\$0

This account was used to account for funding transfers to the capital reserve fund to construct the public works maintenance facility.

FUND 19

AGRICULTURAL PRESERVATION FUND

2023 COMPREHENSIVE BUDGET

19 AGRICULTURAL PRESERVATION FUND

The Agricultural Preservation Fund was created to protect agricultural lands from development. The township works to protect family farms and open space. Money from the township is leveraged with state and county assistance.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$185	\$750	\$250	\$250

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

392 INTERFUND OPERATING TRANSFERS IN

392.001 Transfers from General Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$10,000

Funding for Agricultural Easements is provided through a transfer from the General Fund. The amount is set by the board annually.

EXPENDITURES

461 AGRICULTURAL EASEMENT PURCHASES

461.070 Agricultural Easement Purchase	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$12,300	\$0	\$2,550

This account reflects the Township contributions toward acquiring Agricultural Conservation Easements on farms located in Ferguson Township. In 2023, the Harpster farm is scheduled for preservation. This is a 185-acre tract that 102 acres of farmland is anticipated to be preserved. It is budgeted for the township to provide \$25 per acre.

FUND 30
CAPITAL RESERVE FUND

2023 COMPREHENSIVE BUDGET

30 CAPITAL RESERVE FUND

The Capital Reserve Fund is used to provide necessary resources for the purchase and replacement of capital equipment, such as trucks, police vehicles, construction equipment, and computer systems and software. This fund is supported via interfund transfers from the General Fund (and General Obligation Fund for specific uses) as well as some grant funding

REVENUES

341 INTEREST REVENUE

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
341.000 Interest Revenue	\$11,017	\$12,000	\$11,000	\$11,000

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

342 RENTS & ROYALTIES

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
342.210 Centre Region Codes Lease of Fire Trailer	\$10,000	\$10,000	\$10,000	\$10,000

This line item represents the fire training trailer storage structure funding 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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
354.150 DEP/DCNR Recycling Equipment Grant Revenue	\$0	\$272,800	\$0	\$272,800

When available and needed, the township will apply for grants for recycling types of equipment.

357 LOCAL GRANT REVENUE

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
357.020 County Grant Revenue	\$0	\$0	\$0	\$0

This account reflects grant funding provided by the County.

358 LOCAL GOVERNMENT SHARED PAYMENTS

	2021 Actual	2022 Budget	2022 Projected	2023 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.

389 MISCELLANEOUS REVENUE

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
389.000 Miscellaneous Revenue	-\$96	\$0	\$0	\$0

This account represents generally small receipts that do not match other categories.

2023 COMPREHENSIVE BUDGET

391 SALE OF FIXED ASSETS

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
391.100 Sale of Fixed Assets	\$72,990	\$10,000	\$6,000	\$5,000

With the purchase of new trucks, cars, computers, and other miscellaneous items, the Township sells existing items to the public. This account reflects the revenue from such sales.

392 INTERFUND OPERATING TRANSFERS IN

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
392.001 Transfers from General Fund	\$640,000	\$2,050,000	\$1,500,000	\$975,000

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 and maintain sufficient reserves for the replacement Committed Funds. This includes committed funds for the PGM (\$300,000) and Northland (\$250,000) mobility study recommendations.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
392.016 Transfers from GOA Fund	\$2,227,829	\$0	\$0	\$0

This account is used to account for the funding of the public works facility from the bond proceeds. Once the actuals fall off the schedule, this account will be removed from the current budget

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

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.750 Capital Equipment-Administration	\$10,788	\$41,000	\$40,000	\$186,000

This account includes a “carryover” for the appropriations for the new furniture for the lobby in the main lobby of the municipal building. Taken from the 2023-2027 CIP, the expenditures for this account include the development of a strategic communications plan, the purchase of an administration vehicle, and a disaster recovery test.

Additionally, this account includes an appropriation for an update to the 2014 Strategic Plan for the Township’s Information Technology with review and revisions to existing, and the development of, IT governance policies, the development of a strategic plan for human resources with an onboarding component, and an update to the employee personnel manual.

This account includes the cost for an organizational assessment of the police department for 2023 (\$25,000).

This account will include the cost for a leadership team retreat to organize the 2023 workplan as the Township rolls out selected recommendations from the organizational assessment report.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
402.750 Capital Equipment-Finance & Tax	\$0	\$0	\$0	\$39,096

2023 COMPREHENSIVE BUDGET

Implementation for Springbrook Cirrus	
Professional services for one-time implementation fee	\$34,776
<p>Finance and Tax Department currently uses Springbrook's Financial Enterprise Resource Planning (ERP) with a desire for increased functionality, efficient and effective use which is available through the cloud-base version of Springbrook known as Springbrook Cirrus. The annual fee for Springbrook Cirrus is \$11,000 more than Springbrook ERP and yields an efficient workflow engine, improved accounts receivable workflow that records and tracks data including invoices and balances, a menu of full support for work orders and purchase orders as well as advanced reporting features.</p>	
Implementation for Cleargov	
Professional services for one-time implementation fee	\$4,320
<p>The Finance Director and Manager rely on spreadsheets to prepare and manage the development of the annual operating budget. ClearGov's Digital Suite automates the budget creation process using a transparent, integrated interactive platform that also performs salary management, scenario planning and what-if analysis which will replace the Synario Forecasting tool that is too limited to assist with operating budget planning needs of the Township.</p> <p>The current cost of the Digital Budget Book is \$7,040. The current cost for Synario financial modeling is \$9,500. The ClearGov system replaces the existing excel, word, pdf, sharepoint and email process. The new system is an integrated suite comprising a personnel module, capital budgeting, operating budgeting and a transparency module.</p>	

407.750 Capital Equipment-Information Technology	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$29,893	\$123,750	\$40,000	\$234,250

This account summarizes the Township's IT needs and associated costs. For 2023, the staff is requesting the following items:

DESCRIPTION	DETAILS	AMOUNT
Phone System replacement	Professional services for implementation.	\$125,000
Audio and Visual Equipment Upgrades	Carryover from 2022.	\$50,000
Electronic Agenda Management Services	Professional services for one-time implementation fee.	\$9,000
Purchase Police records color copier rather than leasing	Current copier is 4 years old and lease is expiring. Purchasing saves time and money since onetime payment and no lease payments and discount on equipment cost	\$8,000
Purchase Police patrol copier rather than leasing	Current copier is 4 years old and lease is expiring. Purchasing saves time and money since one time payment and no lease payments and discount on equipment cost	\$4,000

2023 COMPREHENSIVE BUDGET

Update the servers operating systems from 2012 version to current	The operating system versions are end of life and need to be updated	\$20,000
Replace network switch as ongoing maintenance	Network switches are the communications face of the network and need to be replaced as technology changes	\$5,750
Purchase plotter for engineering	The current large format scanner is obsolete and the plotter is needing replacement	\$12,500

409.750 Capital Equipment-Buildings- New	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,754,174	\$161,646	\$161,646	\$267,000

The account includes items described in the table below as well as funding (\$150,000) for renovations to the administration building. Renovations include converting conference room one into two offices, converting two cubicles in administration to offices, and converting two cubicles in engineering to offices.

The table describes the itemized costs from the CIP.

DESCRIPTION	AMOUNT
Structural pallet racks for storage in FTPW building 4,	\$3,000
Balance of architect and design team fees to close out the LEED submission, LEED plaque, and stormwater as-built certifications	\$15,000
Ventilation control in accord with police accreditation best practices in police evidence room in basement. Work includes temperature, humidity, and air exchange control	\$15,500
Reconstruct base and pave public works laydown area where pavement is broken from building 3 to fire safety storage to upper parking lot past building 4 (material cost and equipment rental only, labor by FTPW in house if time permits). This work was budgeted in 2021 but deferred due to lack of staffing.	\$60,000
Install 2 door fobs, one on east person door of building 4 near the steam cleaner, and one on the rear person door of building 6 near bathroom hallway	\$4,200
Additional DVR for police building security cameras	\$2,100
2 additional building cameras for security	\$4,200
Purchase lighting fixtures and programming controller(s) to retrofit 18 can style exterior "down" lights with variable control color accent lighting fixtures on exterior of Ferguson Township administration building (\$22,000 parts and \$8,000 electrical contractor assistance)	removed

2023 COMPREHENSIVE BUDGET

Sealcoat Township parking lot excluding any areas to be repaved	\$11,000
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409.760 Building Equipment Committed Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$509	\$150,200	\$55,000	\$128,800

This account summarizes the capital requests for buildings replacement equipment using Committed Funds. Annually, money is transferred from the capital reserve account to the building equipment Committed Fund. For 2023, the following items are budgeted for replacement:

BUILDING EQUIPMENT COMMITTED FUND	ADDITIONS	DEDUCTIONS	BALANCE
Beginning Balance per CIP			\$318,770
2023 Interfund Transfer	\$30,000		\$
Replace steel entrance door on FTPW/PD building 1 with new frame, door, and hardware (steel or aluminum)		\$4,800	\$
Replace administration building rooftop energy recovery/air handling unit (DOAU) and install building controls		\$80,000	
EPDM (rubber roof) wall flashing remediation on Administration building roof per building inspection report. This section of roof is 18 years old and wearing well.		\$13,500	
Replace 16-year old carpet tiles in main meeting room (approx. 2,000 SF @\$8/SF)		removed	
Salt shed T1-11 siding needs repairs. Perform spot repairs as needed. Approximately 30 sheets.		\$10,500	
Paint exterior stucco (EFIS) on administration building (10,000 SF @ \$4/SF)		\$20,000	
Replacement of one security camera		removed	
Ending Balance			\$219,970

409.770 Wellness Committed Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,730	\$8,000	\$8,000	\$0

2023 COMPREHENSIVE BUDGET

This account represents capital requests from the Wellness fund. The Wellness fund includes fitness equipment upgrades, other capital items to improve team member health and wellness. The township deposits \$2,500 into this account annually. 3 stand-up desks are included in the general fund wellness account.

WELLNESS COMMITTED FUND	ADDITIONS	DEDUCTIONS	BALANCE
Beginning Balance			\$7,000
2023 Interfund Transfer	\$2,500		\$9,500
Ending Balance			\$9,500

410.750 Capital Equipment-Police	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$73,655	\$175,100	\$120,000	\$215,000

This account summarizes the capital expenditures requested by the Police department. For 2023, this includes the following items:

POLICE NEW EQUIPMENT	AMOUNT
Ford Hybrid SUV's (2)	\$90,000
Electronics, accessories & markings (2) for SUV's	\$50,000
Electric Motorcycle	removed
Electronics and accessories for motorcycle	removed
Axon body cameras/car cameras/interviews room cameras/taser	\$75,000

414.750 Planning Committed Funds	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$45,000	\$20,000	\$25,000

This account summarizes the capital requests by the Planning Department. For 2023, Planning & Zoning is requesting T2 Systems Parking Enforcement Management that will manage on-street parking permits and aid in parking enforcement that will negate Clean Certification for the Ordinance Enforcement Officer and additional State requirements. This program will reduce operating and personnel costs (Police, Finance, and Planning & Zoning) while resulting in increased revenue to the Township. All of the parking permit data and tickets are entered manually and must be monitored on a daily basis to ensure tickets don't expire. \$9,500 will be a one-time cost to implement the system and then a yearly cost of \$3,900 to maintain the system and devices. T2 Systems Parking Enforcement Management would include Pay Stations, Collections System, Verizon Data Plan, and Personalized Training. 2019 Parking Ticket Statistics are provided below:

- \$15.00 Parking Ticket Fine
- 1,184 parking tickets issued by the Police Department and Part-Time Ordinance Enforcement Officer (\$17,760 potential revenue)
- 818 tickets were paid
- 366 tickets were returned to officers due to nonpayment
- 87 of those tickets had citations filed
- 164 Parking Tickets expired prior to an Officer filing a citation (\$2,460 lost revenue)
- 15 tickets were voided by an Officer

2023 COMPREHENSIVE BUDGET

The Pine Grove Mills and the Northland Mobility Studies Implementation costs have been moved to Fund 32 Transportation Improvement Fund.

430.750 Capital Equipment-Public Works-New	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$30,745	\$350,286	\$346,387	\$82,210

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

PUBLIC WORKS -NEW EQUIPMENT	AMOUNT
Floor scrubber (Tennant TI battery powered or equivalent). This is a new floor scrubber. The existing floor scrubber will be used in FTPW building 6, and the additional floor scrubber will be used in the Administration building	\$3,045
Parts washer for public works garage. The parts washer planned for 2022 in the new public works building was deferred since the scan tool cost more than budgeted. Preference is for "green" non-hazardous parts washing fluids.	\$3,360
Overhead luminaire replacement from HPS to LED at three signalized intersections. Purchase materials direct. Hire an electrician for install.	\$15,000
Puller set (e.g.Snap-On Puller set) to replace mechanics personal puller set. Used to remove parts such as bearings and gears from a shaft.	\$3,675
Hydroseeder used to apply mulch and seed for earthwork projects	\$8,080
Purchase the Township's first ever regular duty electric pickup truck for arborist duties and fleet use	\$48,300
Installation of protective/mirrored 3M film on all exterior and interior glass windows and doors in FTPD.	\$3,300
Purchase of materials only for protective film on certain exterior and interior doors in admin/pz/eng/finance areas for installation by FTPW	\$1,000

430.760 Public Works- Equipment Committed Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$19,648	\$446,943	\$221,000	\$517,855

This account summarizes the Public Works department's capital requests for replacement equipment valued at \$25,000 or more. A sinking/depreciation fund has been created to provide sufficient resources for replacements.

PUBLIC WORKS EQUIPMENT COMMITTED FUND	ADDITIONS	DEDUCTIONS	BALANCE
Beginning Balance per CIP			\$372,846

2023 COMPREHENSIVE BUDGET

2023 Interfund Transfer	\$250,000		\$622,846
This item is "rebudgeted" in 2023. A purchase order was signed in 2022 but it takes 12 months to get this truck. Purchasing a new 70-foot reach bucket truck to replace a 2004 45-foot reach bucket truck which reached it's end of useful life and was sold.		\$229,000	\$393,846
Replace Pw-45 a 2008 single axle International plow truck with a new similar size truck (eg Mac Granite 42BR). The truck will be 15 years old at this time.		\$260,085	\$133,761
Replace IM-517 a 2014 Wright gas powered standing mower with a new electric standing mower used to mow roadsides. Mower will be 9 years old.		\$29,000	104,761
Ending Balance			\$104,761

434.372 Streetlight Improvements	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$4,051	\$32,000	\$10,000	\$10,000

This account represents the capital project requests for street light improvements. In 2023, this budget is to fund decorative ornaments or flags to be affixed to streetlights for holiday celebrations or other occasions (\$10,000).

455 PUBLIC WORKS-STREET TREES

455.375 Street Trees-New & Replacements	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$4,534	\$33,750	\$32,000	\$31,000

In 2023 funding is requested for approximately 70 ball and burlap street trees at \$400/tree (primarily replacing dead trees in residential neighborhoods), 30 bare root trees at \$100/tree (mainly planting opportunities.) When planting trees, consideration is given to diversifying the urban forest as recommended by the Tree Commission.

455.450 Contracted Services	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$15,965	\$0	\$0	\$0

No contracted services are requested in 2023. Contracted tree services are found under fund 01.

486 SELF INSURANCE

2023 COMPREHENSIVE BUDGET

486.356 Capital Equipment-IT Self Insurance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,513	\$6,000	\$6,000	\$6,000

This account represents the replacement capital expenditures for Information Technology due to unexpected failures.

CAPITAL IMPROVEMENT PLAN

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan



2023-2027

Capital Improvement Plan



Township of

FERGUSON

Pennsylvania

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Chapter 1: Introduction

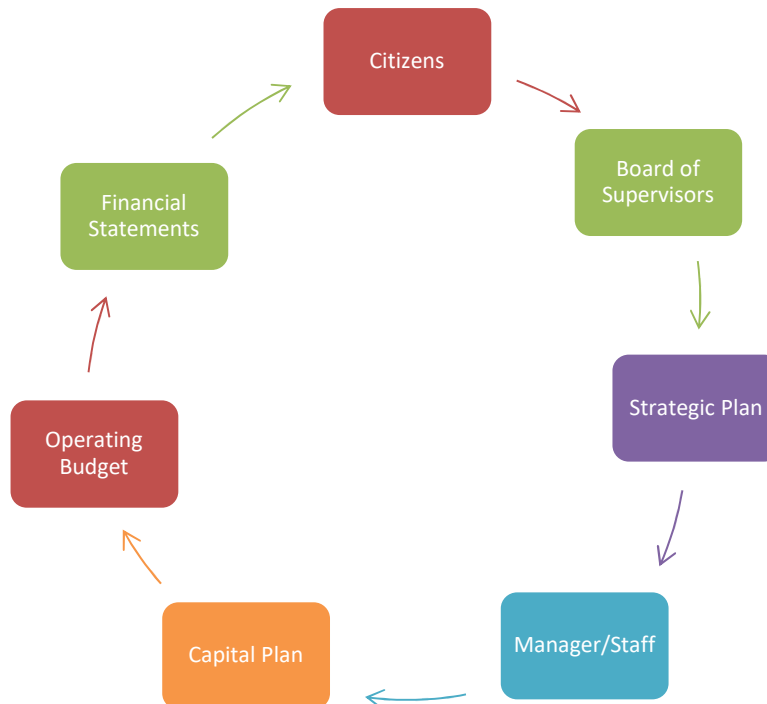
Who should read this document?



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 for the next five years. The CIP is a financial plan rather than the official budget. It provides 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, Vision, Mission, and Values Statements.

The financial cycle, including the Capital Improvement Plan shown below, depicts the various stages of the business cycle for the Township.



Strategic Planning



Strategic planning is an organizational management activity used to set priorities, focus energy and resources, and strengthen operations. Strategic planning ensures that employees and other stakeholders are working toward common goals. Strategic planning establishes agreement around intended outcomes/results and assesses and adjusts 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, focusing on the future. Effective

strategic planning articulates where an organization is going, the actions needed to make progress, and how it will know if it is successful. Without a plan, 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 and service delivery demands, attempting to plan beyond five years is exceptionally difficult and subject to substantial changes and risks. The Strategic Plan is integral to the CIP and provides essential guidance for funding 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 is responsive to the goals and objectives established in the Strategic Plan. The Board of Supervisors periodically updates the Strategic Plan to reflect revolving priorities and new demands on public services. In 2021, the Board initiated an update to the 2017 Strategic Plan, and future governing documents such as the CIP will adapt to reflect any new or modified goals.

How does the Strategic Plan guide the preparation of the CIP?

Ultimately, the CIP is used to focus funding toward the goals of the Strategic Plan. Without this close relationship between the strategic plan and the CIP, taxpayer resources may likely 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.
- **Objectives** are measurable, definable achievements that must be attained before accomplishing or advancing a goal.

Strategic Plan Goals and Objectives

Financial Stability

- Make realistic estimates of program costs. (Staff)
- Regularly compare the cost of providing services in-house with prices from private contractors, other municipalities, and other government agencies and the costs of delivering 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 a full-time Community Development Planner. This individual would be responsible for assisting and supporting existing businesses to help them prosper and expand in Ferguson Township. The Community Development Planner would be the Township's liaison with the business development community. It would develop an inventory of vacant commercial and industrial sites to make that information available to interested parties. This person will assist in enhancing existing and developing new programs; interact with the business community, local non-profit organizations, and State College Area School District. (Board to initiate, staff to implement)

Growth Management

- Identify and develop plans for specific small areas. (Board, Staff, Planning Commission)
- Develop a Long-Range Growth Management Plan. (Staff, Planning Commission, Board)
- Develop a Regional (or Municipal) Housing Plan to identify and provide for low, moderately, and attainably priced housing in the Township. (Staff, Regional)

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 sure 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)

2023-2027 Capital Improvement Plan

Increase Participatory Government

- Utilize 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 support 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

2023-2027 Capital Improvement Plan

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 one-time, long-term investments (rather than ongoing expenses) in costly equipment or fixed assets. 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 and Township goals, the Capital Plan puts financial resources to those objectives in order to fulfill those goals. While a few goals are entirely non-financial, the vast majority of outcomes require investment in order to see them to completion. Capital Planning attempts to assign investment to specific results. Capital planning is the basis of the Capital Improvement Plan (CIP). This plan is updated annually to maintain its relevance and prevent it from getting stale.

What is Ferguson's Capital Improvement Program Plan (CIP), and how is it different from other capital plans?

Ferguson Township's CIP is a five-year comprehensive plan forecasting the financial requirements in order to fulfill the capital and operating needs of the Township. In order to provide an accurate forecast of the Township, operational costs are included as part of the summary sections. These are not as detailed as the capital components.

The Township CIP also includes projected staffing changes since personnel costs make up approximately 50% of the General Fund budget and have a long-term impact on the finances of the Township.

Defining what is included in the CIP is critical to reducing the number of items considered during the creation and review of the plan. The Township has defined a capital asset as one with an initial cost exceeding \$2,500 each and will have a lifespan of longer than one year.

Each department head provides their department's estimates for the CIP. These estimates are subject to the department heads' knowledge, expertise, and judgment. There are limited assurances that the amounts are accurate, but they are generally reasonable based on available knowledge.

Why do we need a Capital Improvement Program Plan?

Governments are tasked with providing services to the public in a cost-efficient manner. Because public funds are used, some accountability for taxpayer funds is required. The CIP serves as a means to accomplish this goal by planning to construct and develop the Township's infrastructure asset base. The Administrative Code requires the preparation of the Capital Improvement Plan annually. In 1991, the Board of Supervisors adopted the first modern Capital Improvement Program Plan.

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Board of Supervisors



How do the Township's Mission, Vision, and Values guide the preparation of the CIP?

Staff is guided in 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 guiding documents that staff utilizes daily to help allocate resources, capital, and otherwise, to provide quality services. However, with all of these supporting documents, several questions remain.

How do we know our actions today lead to what 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 explains the general philosophy of the Township. The Values guide staff inappropriate behavior as Township employees. Together, the Mission, Vision, and Values determine what is essential to the Township and how staff should allocate time and resources.

Our Mission

Ferguson Township's mission is 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 conditions, provide exemplary service, keep operations financially stable, and keep pace with technology. As a result, the Township can continue to be a leader and model for the Centre Region and other Home Rule municipalities.

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

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We Value

Competent, efficient, and professional services to our residents. Residents, elected and appointed officials expect the highest quality service delivery from Township staff. Our mission is 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, employees, professionals, and students. Each group gives the area a character all its own. Our responsibility is to ensure that policies and service delivery are directed at maintaining that character for generations to come.

Maintaining a healthy and safe environment. Every resident and guest deserves to live, work, study, and recreate in a high-quality environment. Therefore, we are responsible for properly maintaining and providing for the safety of our community's neighborhoods, streets, parks, and common areas.

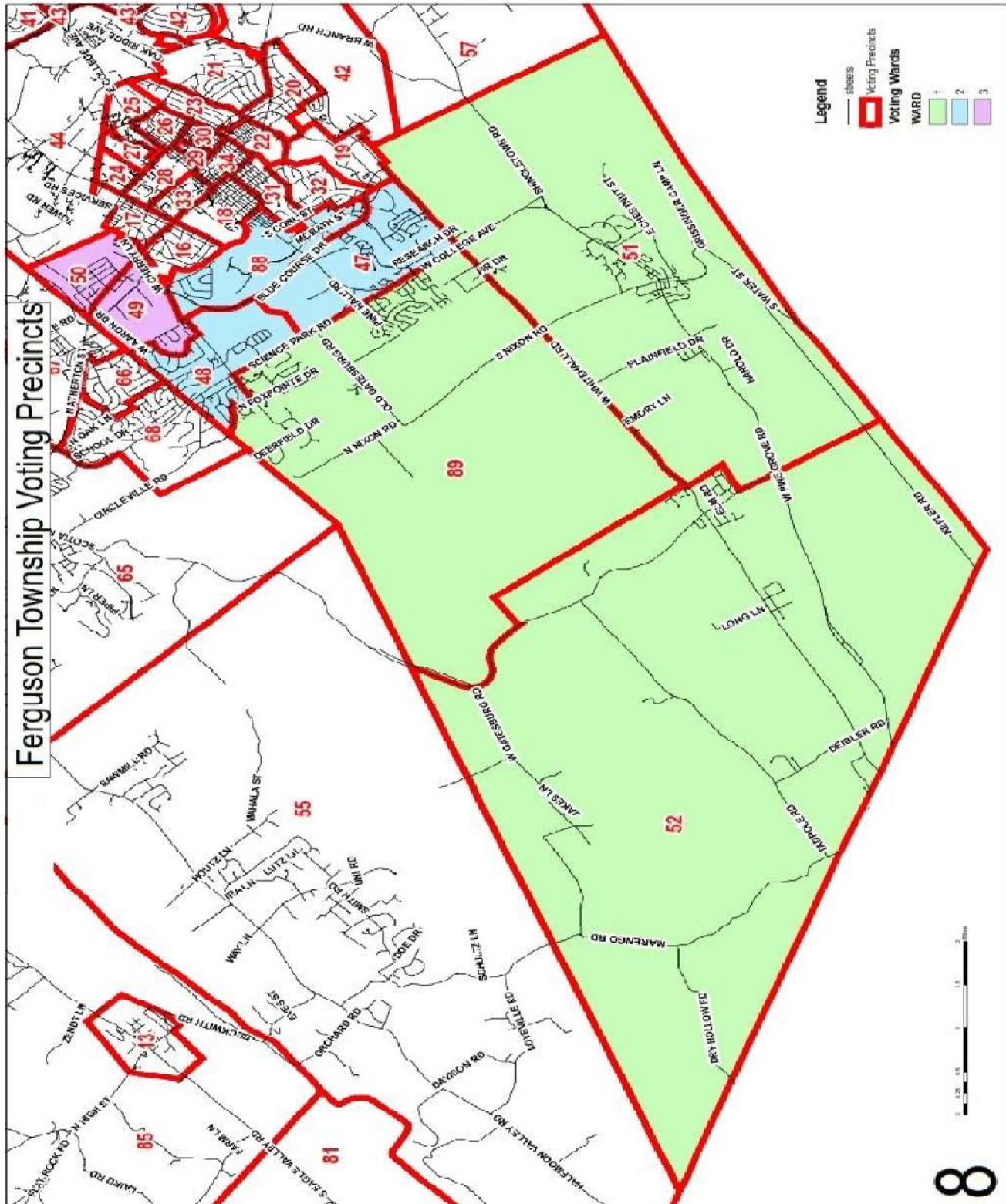
Managing our resources wisely. It is recognized that resources, including tax revenue, public utilities such as water and sewer, and services such as police and fire, are finite and must be allocated most efficiently. It is our responsibility to continuously review and refine our practices to improve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

Collaborating with our neighboring municipalities to deliver 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. Our responsibility is 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. Our responsibility is 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.



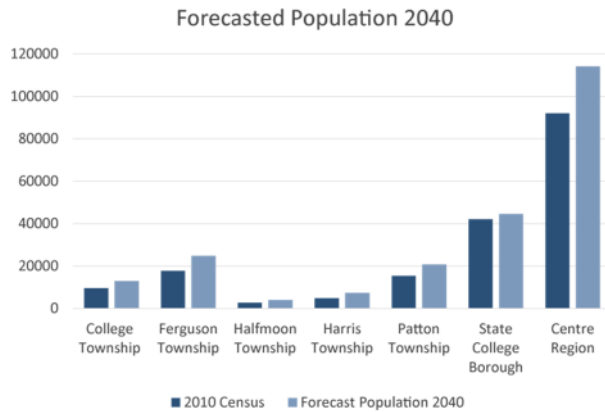
Chapter 2: Summary

Plan Summary

This section provides an overview of fund balances, revenues, and expenditures for all funds except pension funds. The summary 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. The program would not be feasible without sufficient financial resources and fund balances.

For the five years ending in 2027, the Township proposes spending **\$109 Million (including \$18 Million in interfund transfers) \$91 Million net** for all governmental funds. Since interfund transfers are internal transfers between funds, they can be deducted from the total in summary reports. Government funds do not include pension trust funds nor the Tom Tudek Memorial Trust Fund (even though the Township provides some funding for park projects).

Demographics

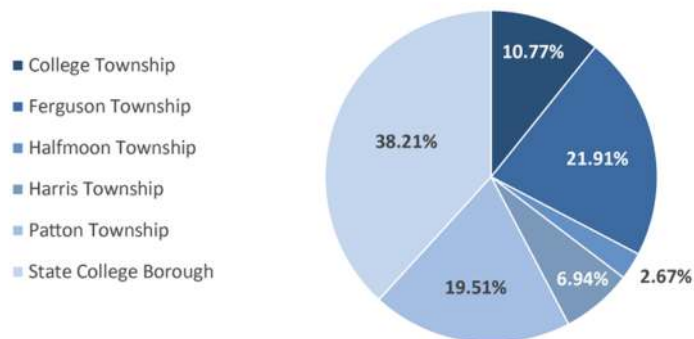


The Township encompasses approximately 52 square miles and is home to 19,009 residents based on 2020 Census data. Several high-tech industries have found a home in Ferguson Township over the years, including Penn State, AccuWeather, Minitab, and Sound Technologies. The Township is also home to major research facilities of The Pennsylvania State University, one of the nation’s premier agricultural and engineering institutions. The demographics significantly impact the tax revenues collected and the cost of operations.

Without a growing community, Township revenues would flatten while operating costs would continue to increase, leading to a strain on Township resources. However, relentless growth is unhealthy in the long term. By smartly managing growth, the Township will continue to operate soundly for many years to come.

Since tax revenues are driven by population and age, identifying the demographics and trends provides important data for revenue projections.

Percentage of Units by Municipality



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The following tables depict the Township population estimates and age groups.

Population Estimates	2022	2023	2024	2025	2026	2027
Based on Preliminary 2020 Census Data	19,391	19,585	19,781	19,979	20,179	20,381

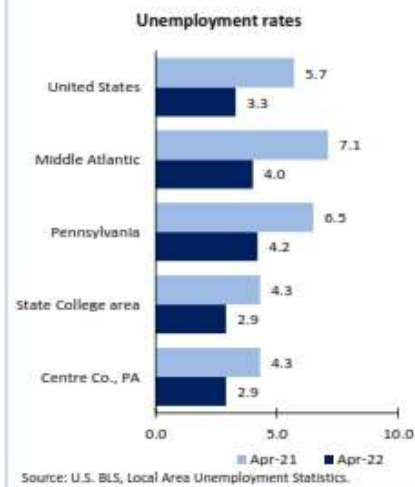
Following is a current map of Centre County as of July 2021. This data provides valuable information when planning for the near future economics.

State College area Economic Summary

Updated June 02, 2022

This summary presents a sampling of economic information for the area; supplemental data are provided for regions and the nation. Subjects include **unemployment, employment, wages, prices, spending, and benefits**. All data are not seasonally adjusted and some may be subject to revision. Area definitions may differ by subject. For more area summaries and geographic definitions, see www.bls.gov/regions/economic-summaries.htm.

Unemployment rates for the nation and selected areas

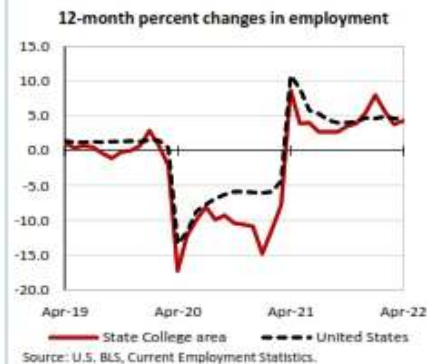


Average weekly wages for all industries by county

State College area, third quarter 2021
(U.S. = \$1,251; Area = \$1,126)



Over-the-year changes in employment on nonfarm payrolls and employment by major industry sector



State College area employment (number in thousands)	Apr. 2022	Change from Apr. 2021 to Apr. 2022	
		Number	Percent
Total nonfarm	77.0	3.2	4.3
Mining, logging, and construction	-	-	-
Manufacturing	4.5	0.2	4.7
Trade, transportation, and utilities	9.5	0.2	2.2
Information	-	-	-
Financial activities	-	-	-
Professional and business services	6.0	0.1	1.7
Education and health services	9.2	0.1	1.1
Leisure and hospitality	0.3	0.0	10.5
Other services	-	-	-
Government	32.0	1.4	4.6

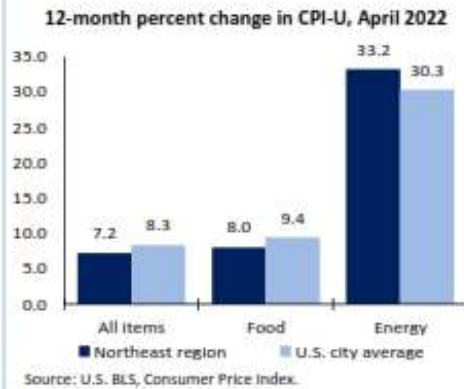
Source: U.S. BLS, Current Employment Statistics.



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Over-the-year change in the prices paid by urban consumers for selected categories



Over-the-year changes in the selling prices received by producers for selected industries nationwide



Average annual spending and percent distribution for selected categories



Average hourly wages for selected occupations

Occupation	State College area	United States
All occupations	\$26.53	\$28.01
General and operations managers	48.02	55.41
Accountants and auditors	35.75	40.37
Office clerks, general	19.39	18.75
Customer service representatives	16.36	18.79
Stockers and order fillers	13.97	15.87
Food preparation workers	13.43	13.85

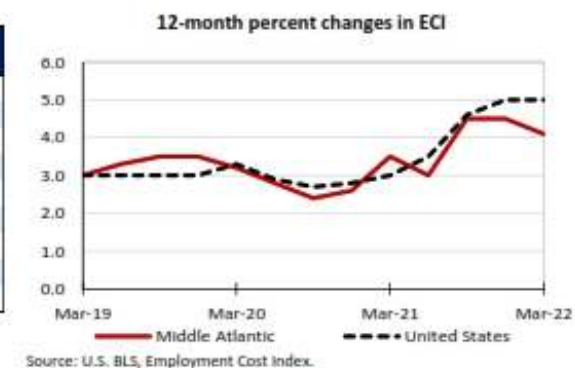
Source: U.S. BLS, Occupational Employment and Wage Statistics, May 2021.

Employer costs per hour worked for wages and selected employee benefits by geographic division

Private industry, December 2021	Middle Atlantic	United States
Total compensation	\$42.49	\$38.07
Wages and salaries	29.34	26.86
Total benefits	13.15	11.22
Paid leave	3.36	2.83
Vacation	1.68	1.46
Supplemental pay	1.45	1.32
Insurance	3.42	2.87
Retirement and savings	1.66	1.32
Legally required benefits	3.25	2.86

(1) The states that compose the Middle Atlantic census division are: NJ, NY, and PA.
Source: U.S. BLS, Employer Costs for Employee Compensation.

Over-the-year changes in wages and salaries



Mid-Atlantic Information Office • BLSinfoPhiladelphia@bls.gov • <https://www.bls.gov/regions/mid-atlantic> • 215-597-3282



2023-2027 Capital Improvement Plan

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 a profit motive. With this in mind, governments, including the Township, create funds to separate assets for specific purposes. Separating funds improves accountability and removes the risk that funds are not comingled with other general funds. Funds are classified into Fund Groups, which summarize the individual funds by type. The funds are described below:

The General Fund

The General Fund is the primary operating fund of the Township. The majority of revenues are deposited into this fund, and the majority of expenditures are spent out of this fund. This includes interfund transfers to other funds, making up a large portion of those funds' revenue.

The General Obligation Fund

The General Obligation Fund is used for the debt service for the Township. Payments include any direct bond or loan obligations. Indirect fees, such as the COG park and pool debt, are not included in the General Obligation Fund. These payments are made from the General Fund and the Regional Capital Recreation Projects Fund.

The Capital Projects Funds

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. In contrast, others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund, and the Transportation Improvement Fund.

The Special Revenue Funds

Those funds have a special assessment to obtain revenue rather than general taxes. The Township adds a separate real estate assessment for street lighting and fire hydrants and the Stormwater Fund beginning in 2022. The state requires the township to maintain a segregated Liquid Fuels Fund to account for a state fuel tax providing funding to local governments for road maintenance.

2023 COMPREHENSIVE BUDGET

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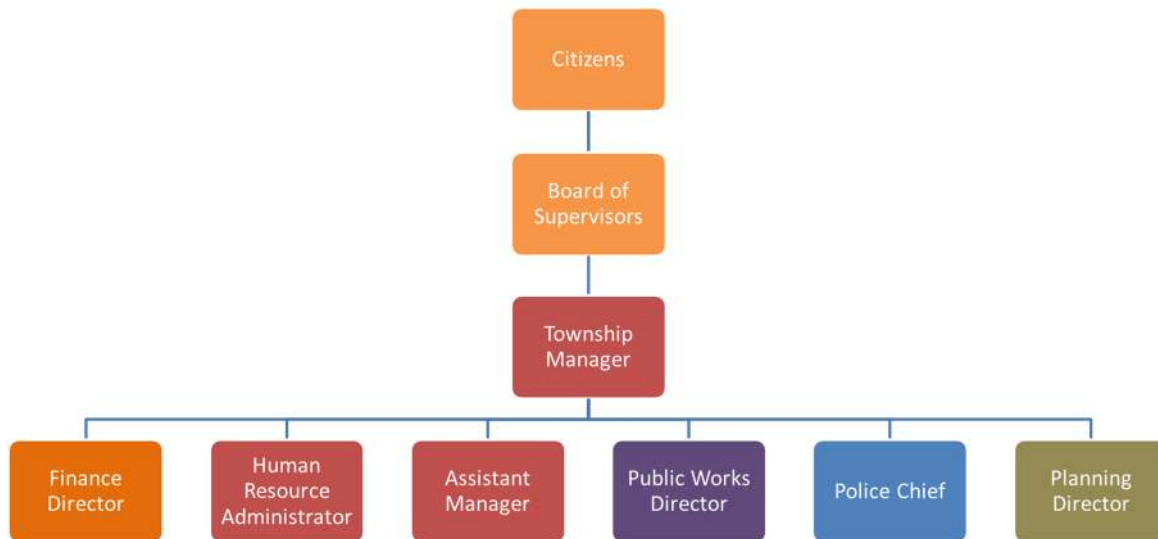
Fund and Department Relationships

The Township follows the PA State Chart of Accounts format. Pennsylvania recommends this format as explained below:

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

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

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



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

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

The following table breaks down the responsibilities of the department heads

*Legend: GF=General Fund, CR=Capital Reserve Fund, TIF=Transportation Improvement Fund, PI=Park Improvement Fund, SW=Stormwater Fund, LF=Liquid Fuels

Responsible Department	Funds	Responsible Area
Township Manager	All	Responsible for the final document, Administration, Parks & Recreation, Tudek Park
Assistant Manager	GF, CR, PI	Assists Manager in reviewing Administration, Parks & Recreation
Human Resource Administrator	GF	Assists in estimating salaries, wages, and benefits

2023 COMPREHENSIVE BUDGET

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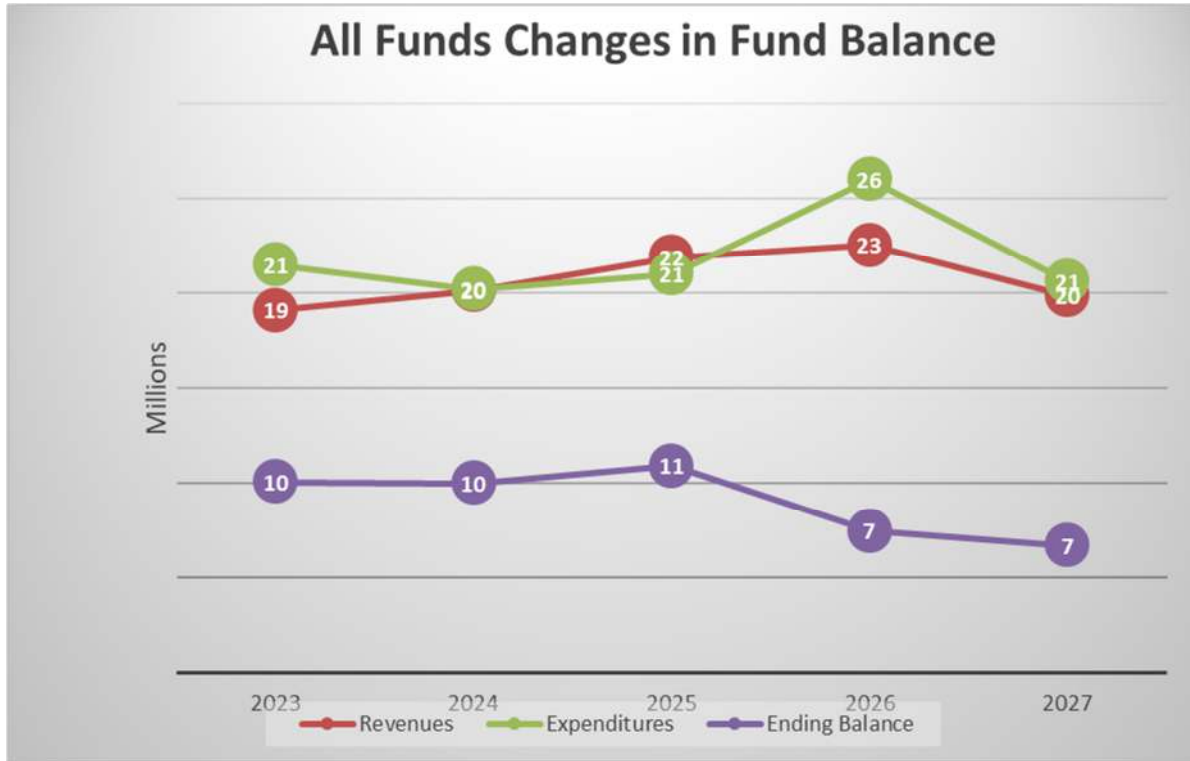
Finance Director	All	Finance, Tax, IT, COG, Salaries & Benefits, Insurance, Pension plans
Police Chief	GF, CR	Police
Public Works Director	GF, CR, TIF, SW, LF	Engineering, Public Works Road Crew, Arborist, Buildings & Grounds
Planning & Zoning Director	GF, CR	Planning & Zoning

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Fund Balances

Over the years, the Township has maintained sound fund balances for operations and present and future capital expenditures. The Township uses cash reserves to purchase equipment and long-term investments rather than debt.



All Funds	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	12,475,998	10,066,149	10,008,000	10,908,378	7,459,528	12,475,998
Revenues	19,081,491	20,127,020	21,896,367	22,537,479	19,854,879	103,497,236
Expenditures	-21,491,339	-20,185,169	-20,995,988	-25,986,329	-20,608,781	-109,267,607
Net Change	-2,409,849	-58,149	900,379	-3,448,850	-753,901	-5,770,371
Ending Balance	10,066,149	10,008,000	10,908,378	7,459,528	6,705,627	6,705,627
Fund Balance % of Expenditures	47%	50%	54%	36%	33%	

2023 COMPREHENSIVE BUDGET

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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 funds assignments. As such, the money is segregated from other funds of the Township, much like having a designated fund. These sinking funds are subsets of the fund in which they are located. It is important to note that while the funds are segregated from the other funds, any spending out of the sinking funds will need to be budgeted.

According to the Financial Dictionary, a sinking fund is a fund or account into which a person or company regularly deposits money to repay some debt or other liability that will come due in the future. For example, if one has a loan with a balloon maturity of seven years, one may put money into a sinking fund for seven years to be ready to pay off the principal when it comes due. Some bonds have sinking fund provisions, requiring the issuer to put money aside to repay bondholders at maturity.

Such sinking funds include, but are not limited to, the Building Equipment Replacement Fund, the Public Works Equipment Replacement Fund, and the Wellness Fund.

Committed Fund Balances

The Township uses Committed Fund balances for certain replacement funds, such as Public Works Equipment replacements and Building Equipment replacements. These replacement accounts are included in the total fund balance for the Capital Reserve Fund. The township reserves these funds for the replacement of existing equipment as needed. Sinking funds will appear in the Operating Budget as Committed Fund Balances to properly account for their total amounts.

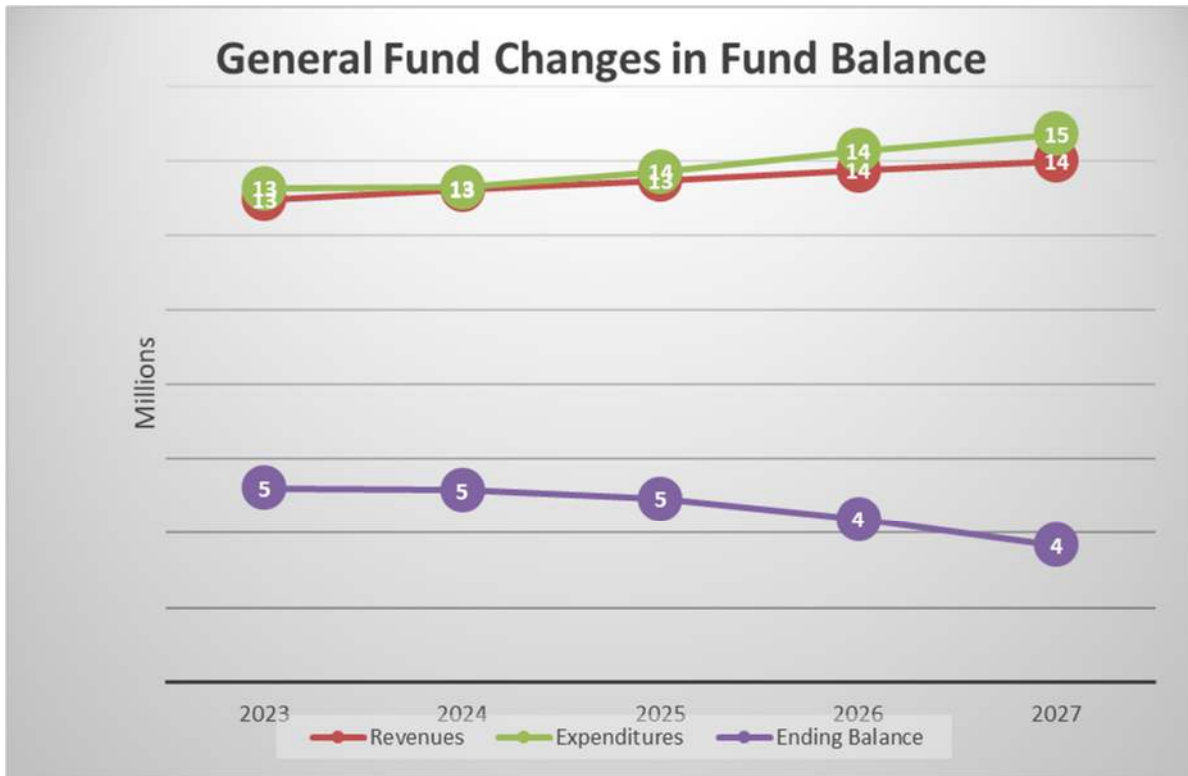
Restricted Fund Balances

The Township uses Restricted Funds for those monies that have external restrictions by law or outside agency. Fee in lieu funds often have restrictions on the use of funds that the township must abide by. The state places restrictions on liquid fuels funding. The federal government restricts American Rescue Act and CARES Act funding as well. Since the township cannot remove these restrictions, they are accounted for as Restricted Fund Balances.

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

General Fund



General Fund (01)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	5,499,753	5,215,900	5,149,881	4,913,536	4,374,622	5,499,753
Revenues	12,974,106	13,224,354	13,479,999	13,741,167	14,007,990	67,427,615
Expenditures	-13,257,959	-13,290,373	-13,716,343	-14,280,082	-14,721,817	-69,266,574
Net Change	-283,853	-66,020	-236,344	-538,914	-713,828	-1,838,958
Ending Balance	5,215,900	5,149,881	4,913,536	4,374,622	3,660,795	3,660,795
Fund Balance % of Expenditures	39%	39%	37%	32%	25%	

2023 COMPREHENSIVE BUDGET

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Capital Projects Funds

Ag Preservation Fund (19)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	7,524	7,524	7,524	7,524	7,524	7,524
Revenues	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Net Change	0	0	0	0	0	0
Ending Balance	7,524	7,524	7,524	7,524	7,524	7,524
Capital Reserve Fund (30)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	1,817,126	1,314,955	1,272,790	3,759,895	760,430	1,817,126
Revenues	984,600	1,243,578	3,834,600	1,169,479	984,600	8,216,857
Expenditures	-1,486,772	-1,285,743	-1,347,495	-4,168,944	-861,447	-9,150,400
Net Change	-502,172	-42,165	2,487,105	-2,999,465	123,153	-933,543
Ending Balance	1,314,955	1,272,790	3,759,895	760,430	883,583	883,583
Reg Cap Rec Projects Fund (31)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	1,295,843	1,175,843	1,055,843	935,843	815,843	1,295,843
Revenues	0	0	0	0	0	0
Expenditures	-120,000	-120,000	-120,000	-120,000	-120,000	-600,000
Net Change	-120,000	-120,000	-120,000	-120,000	-120,000	-600,000
Ending Balance	1,175,843	1,055,843	935,843	815,843	695,843	695,843
Transportation Imp Fund (32)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	2,399,721	2,591,482	2,756,705	1,244,592	708,347	2,399,721
Revenues	1,680,761	2,401,223	1,477,887	4,256,755	1,485,829	11,302,455
Expenditures	-1,489,000	-2,236,000	-2,990,000	-4,793,000	-2,160,000	-13,668,000
Net Change	191,761	165,223	-1,512,113	-536,245	-674,171	-2,365,545
Ending Balance	2,591,482	2,756,705	1,244,592	708,347	34,176	34,176
PGM Streetlight Fund (33)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	20,748	20,948	21,148	21,348	21,548	20,748
Revenues	200	200	200	200	200	1,000
Expenditures	0	0	0	0	0	0
Net Change	200	200	200	200	200	1,000
Ending Balance	20,948	21,148	21,348	21,548	21,748	21,748
Park Improvement Fund (34)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	-256,067	-502,067	-507,067	-487,067	-157,067	-256,067
Revenues	700,000	560,000	400,000	400,000	400,000	2,460,000
Expenditures	-946,000	-565,000	-380,000	-70,000	-10,000	-1,971,000
Net Change	-246,000	-5,000	20,000	330,000	390,000	489,000
Ending Balance	-502,067	-507,067	-487,067	-157,067	232,933	232,933

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Special Revenue Funds

Streetlight Fund (02)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	13,890	20,119	26,125	31,881	37,359	13,890
Revenues	26,704	27,505	28,330	29,180	30,055	141,774
Expenditures	-20,475	-21,499	-22,574	-23,702	-24,887	-113,137
Net Change	6,229	6,006	5,756	5,478	5,168	28,637
Ending Balance	20,119	26,125	31,881	37,359	42,527	42,527

Hydrant Fund (03)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	41,787	66,164	88,399	108,286	125,602	41,787
Revenues	168,000	173,040	178,231	183,578	189,085	891,935
Expenditures	-143,623	-150,804	-158,345	-166,262	-174,575	-793,609
Net Change	24,377	22,236	19,887	17,316	14,511	98,326
Ending Balance	66,164	88,399	108,286	125,602	140,113	140,113

Stormwater Fund (20)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	833,650	-416,861	-257,611	-91,844	269,817	833,650
Revenues	1,266,000	1,266,000	1,266,000	1,266,000	1,266,000	6,330,000
Expenditures	-2,516,511	-1,106,750	-1,100,232	-904,339	-1,037,054	-6,664,887
Net Change	-1,250,511	159,250	165,768	361,661	228,946	-334,887
Ending Balance	-416,861	-257,611	-91,844	269,817	498,763	498,763

Liquid Fuels Fund (35)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	330,349	100,469	-77,411	-7,291	23,829	330,349
Revenues	660,120	610,120	610,120	610,120	610,120	3,100,600
Expenditures	-890,000	-788,000	-540,000	-579,000	-618,000	-3,415,000
Net Change	-229,880	-177,880	70,120	31,120	-7,880	-314,400
Ending Balance	100,469	-77,411	-7,291	23,829	15,949	15,949

General Obligation Fund

General Obligation Fund (16)	2023	2024	2025	2026	2027	TOTAL
Beginning Balance	471,674	471,674	471,674	471,674	471,674	471,674
Revenues	621,000	621,000	621,000	881,000	881,000	3,625,000
Expenditures	-621,000	-621,000	-621,000	-881,000	-881,000	-3,625,000
Net Change	0	0	0	0	0	0
Ending Balance	471,674	471,674	471,674	471,674	471,674	471,674

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Chapter 3: Revenue Details

Revenue Projections

Township revenues comprise tax collections, assessments, 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 revenue growth is expected to be flat as the state is concerned about lower gas sales due to electric vehicles. The state is unlikely to make any changes in the law to offset this reduction under current circumstances. The Hydrant and Street Light Funds revenues are adjusted following expenditures to maintain a positive fund balance, considering the spending out of those funds.

Fund Group Summary	2023	2024	2025	2026	2027	TOTAL
General Fund (01)	12,974,106	13,224,354	13,479,999	13,741,167	14,007,990	67,427,615
Capital Projects Funds	3,365,561	4,205,001	5,712,687	5,826,434	2,870,629	21,980,312
Special Revenue Funds	2,120,824	2,076,665	2,082,681	2,088,878	2,095,261	10,464,309
General Obligation Fund (16)	621,000	621,000	621,000	881,000	881,000	3,625,000
Total	19,081,491	20,127,020	21,896,367	22,537,479	19,854,879	103,497,236
Group change %	7.2%	5.5%	8.8%	12.0%	-9.3%	
General Fund change %	2.6%	1.9%	1.9%	3.9%	3.9%	
Other General Fund Revenue	2,423,765	2,496,478	2,571,373	2,648,514	2,727,969	12,868,100
Capital Projects Funds Summary	2023	2024	2025	2026	2027	TOTAL
Ag Preservation (19)						0
Capital Reserve (30)	984,600	1,243,578	3,834,600	1,169,479	984,600	8,216,857
Regional Capital Rec Projects (31)	0	0	0	0	0	0
Transportation Improvement (32)	1,680,761	2,401,223	1,477,887	4,256,755	1,485,829	11,302,455
Pine Grove Mills Street Lights (33)	200	200	200	200	200	1,000
Park Improvement (34)	700,000	560,000	400,000	400,000	400,000	2,460,000
Total	3,365,561	4,205,001	5,712,687	5,826,434	2,870,629	21,980,312
Special Revenue Funds	2023	2024	2025	2026	2027	TOTAL
Street Light (02)	26,704	27,505	28,330	29,180	30,055	141,774
Hydrant (03)	168,000	173,040	178,231	183,578	189,085	891,935
Stormwater Fund (20)	1,266,000	1,266,000	1,266,000	1,266,000	1,266,000	6,330,000
Liquid Fuels (35)	660,120	610,120	610,120	610,120	610,120	3,100,600
Total	2,120,824	2,076,665	2,082,681	2,088,878	2,095,261	10,464,309
Grant/Loan Summary by Fund	2023	2024	2025	2026	2027	TOTAL
General Fund (01)	77,649	77,649	77,649	77,649	77,649	388,245
GOA Fund (16)	0	0	0	0	0	0
Stormwater Fund (20)	0	0	0	0	0	0
Capital Reserve Fund (30)	9,600	268,578	2,859,600	194,479	9,600	3,341,857
Regional Capital Rec Projects (31)	0	0	0	0	0	0
Transportation Improvement Fund (32)	116,000	1,071,000	132,000	2,895,000	108,000	4,322,000
Park Improvement Fund (34)	300,000	160,000	0	0	0	460,000
Liquid Fuels Fund (35)	660,120	610,120	610,120	610,120	610,120	3,100,600
Total	1,163,369	2,187,347	3,679,369	3,777,248	805,369	11,612,702

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

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. Whether mandated or not, these transfers directly impact the General Fund balance and the associated capital funds. The following table details the projected transfers during the term of the CIP.

Interfund Transfers In (from GF)	2023	2024	2025	2026	2027	TOTAL
General Obligation Fund (16)	621,000	621,000	621,000	881,000	881,000	3,625,000
Ag Preservation (19)	25,000	0	25,000	0	25,000	75,000
Stormwater Fund (20)	0	0	0	0	0	0
Capital Reserve (30)	975,000	975,000	975,000	975,000	975,000	4,875,000
Transportation Improvement Fund (32)	1,564,761	1,330,223	1,345,887	1,361,755	1,377,829	6,980,455
Park Improvement Fund (34)	400,000	400,000	400,000	400,000	400,000	2,000,000
Liquid Fuels (35)	0	0	0	0	0	0
Total	3,585,761	3,326,223	3,366,887	3,617,755	3,658,829	17,555,455

Tax Revenue Projections

The tax revenues make up some 65% of the total Township revenue on average, depending on if there are any loan proceeds.

The General Fund revenue projections include annual increases based on revenue source. Each source has a different projected growth. Earned income taxes are expected to increase by 2.0%, Real Estate, and Local Services taxes by 1.0%, and Transfer taxes with 1% projected increases.

Tax Revenue	2023	2024	2025	2026	2027	TOTAL
Real Estate Taxes	1,488,813	1,503,701	1,518,738	1,533,925	1,549,264	7,594,441
Earned Income Taxes	7,203,128	7,347,190	7,494,134	7,644,017	7,796,897	37,485,366
Transfer Taxes	1,515,000	1,530,150	1,545,452	1,560,906	1,576,515	7,728,023
Local Services Taxes	343,400	346,834	350,302	353,805	357,343	1,751,685
Total	10,550,341	10,727,875	10,908,626	11,092,653	11,280,020	54,559,515
Average EIT per Resident	367.79	371.43	375.10	378.81	382.56	
Average Total Tax per Resident	538.69	542.33	546.00	549.71	553.46	
Percentage of Total Revenue	55.3%	53.3%	49.8%	49.2%	56.8%	

2023-2027 Capital Improvement Plan

Tax Considerations

The Township works to maintain a fiscally responsible approach to budgeting. Increases in tax rates have not occurred on any frequent basis. Instead, the Township relies on annual revenue increases from a growing tax base. Given the implementation of the stormwater fee, there is no tax increase included in the CIP. The local economic conditions continue to be positive, leading to increased Earned Income Tax and Transfer Tax revenues. The Township is also actively pursuing state and federal grant funding. Such grant revenue has been very beneficial to the Township's finances. Combined with fiscal restraint, the Township maintains a solid financial footing.

Grant Revenue Projections

Grant revenue assists the Township in many ways. It is one way to provide additional revenue for projects without raising taxes or cutting expenditures elsewhere. Many federal grants are administered by the state and doled out to local governments under federal mandates. One such grant is the DUI grant that police receive to offset the costs of checkpoints and DUI enforcement.

The state provides special funding from its tax collections, such as the Liquid Fuels grants or DCNR recycling grants. Additionally, the state provides funding for parks and open space and to preserve farmland from development.

The Township works hard to take advantage of grant money available 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 yearly.

Other contributions include loan proceeds, developer payments for the Regional Capital Recreation Projects, and several Right of Way agreements.

Other Grant Funding Efforts

As allowed by the funding agency, either annually, bi-annually, or as announced, staff seeks 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 \$50,000, to assist with a capital paving project. The grant is generally awarded every other year.

Automated Red Light Enforcement Grant: ARLE funding is uncertain for the current CIP. In 2022, the Township should complete the installation of new hardware and software through an ARLE grant that will allow traffic signal performance to be monitored and optimized more frequently.

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. When grants are available, the Township will apply to reduce taxpayers' public works equipment costs. Applicants can use it every other year; the fund match is typically 90 percent state and 10 percent local.

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

GRANT/LOAN TABLE								
Grant/Loan/Contributions Detail	Fund	Type	2023	2024	2025	2026	2027	TOTAL
ARLE Grant	TIF	G		247,000				247,000
Buckle Up Program	GF	G	4,500	4,500	4,500	4,500	4,500	22,500
Cecil Irvin Park Improvements	PI	G		160,000				160,000
CR Codes Rent of Fire Trailer	CR	C	9,600	9,600	9,600	9,600	9,600	48,000
Drive Safe Program	GF	G	3,000	3,000	3,000	3,000	3,000	15,000
DUI Enforcement	GF	G	43,435	43,435	43,435	43,435	43,435	217,175
Green Light Go Green grant	TIF	G	116,000	124,000	132,000	142,000	108,000	622,000
Liquid Fuels	LF	G	565,000	565,000	565,000	565,000	565,000	2,825,000
Liquid Fuels Turnback	LF	G	45,120	45,120	45,120	45,120	45,120	225,600
Loan Proceeds for new fire station	CR	L			2,850,000			2,850,000
One time loan Infusion for PW equipment	CR	L						0
TASA grant	TIF	G		700,000				700,000
DEP State grant for one-person leaf collector (90%)	CR	G		258,978				258,978
DEP State grant for rear steer brush collector (90%)	CR	G				184,879		184,879
County Liquid Fuels Grant	LF	G	50,000					50,000
Veterans Memorial @ Louis E Silvi Field	PI	G	50,000					50,000
Northern ITS Cable Right of Way	GF	C	22,144	22,144	22,144	22,144	22,144	110,720
Northland Mobility Study Grant	TIF	G				2,753,000		2,753,000
Suburban Park Improvements	PI	G	250,000					250,000
Suneyysis Right of Way	GF	C	4,570	4,570	4,570	4,570	4,570	22,850
Tudek Park Phase 3A	PI	G						0
Total			1,163,369	2,187,347	3,679,369	3,777,248	805,369	11,612,702
Grant/Loan Summary by Fund	Fund		2023	2024	2025	2026	2027	TOTAL
General Fund (01)	GF		77,649	77,649	77,649	77,649	77,649	388,245
GOA Fund (16)	GOA		0	0	0	0	0	0
Stormwater Fund (20)	SW		0	0	0	0	0	0
Capital Reserve Fund (30)	CR		9,600	268,578	2,859,600	194,479	9,600	3,341,857
Regional Capital Rec Projects (31)	RCRP		0	0	0	0	0	0
Transportation Improvement Fund (32)	TIF		116,000	1,071,000	132,000	2,895,000	108,000	4,322,000
Park Improvement Fund (34)	PI		300,000	160,000	0	0	0	460,000
Liquid Fuels Fund (35)	LF		660,120	610,120	610,120	610,120	610,120	3,100,600
Total			1,163,369	2,187,347	3,679,369	3,777,248	805,369	11,612,702
Grant/Loan Summary by Type	Type		2023	2024	2025	2026	2027	TOTAL
Grants	G		1,127,055	2,151,033	793,055	3,740,934	769,055	8,581,132
Contributions	C		36,314	36,314	36,314	36,314	36,314	181,570
Loans	L		0	0	2,850,000	0	0	2,850,000
Total			1,163,369	2,187,347	3,679,369	3,777,248	805,369	11,612,702

2023-2027 Capital Improvement Plan

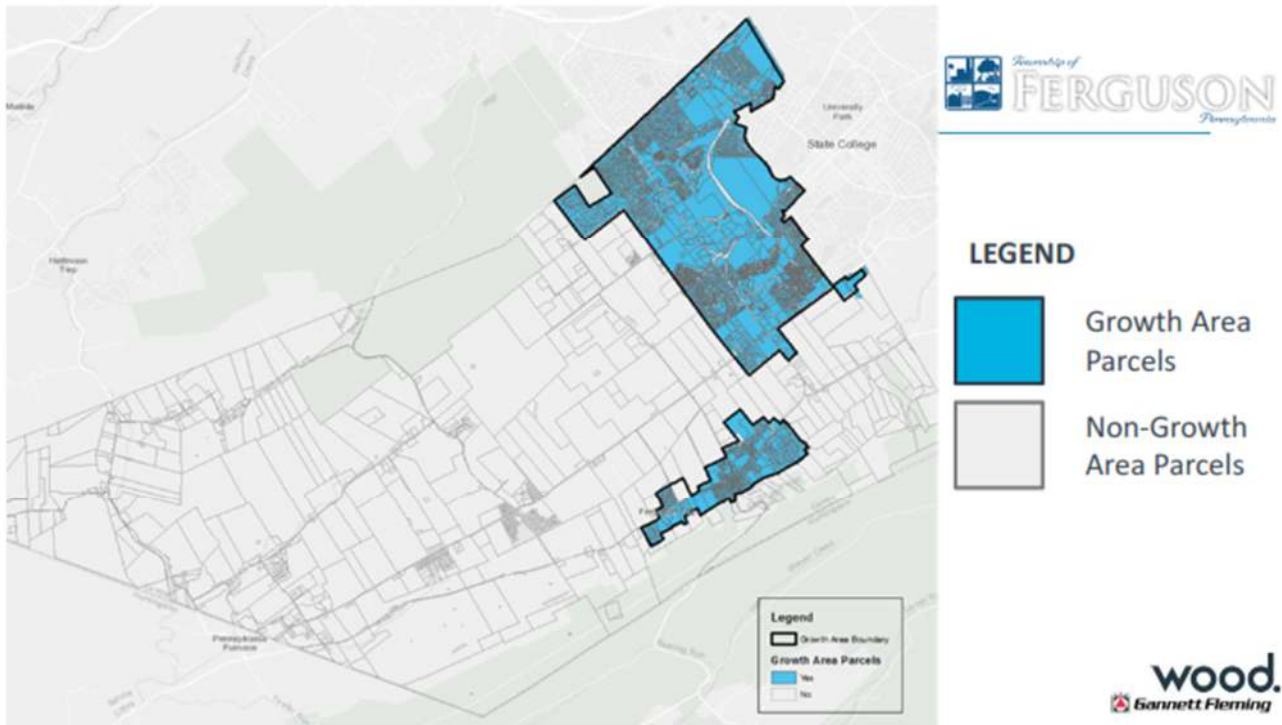
Stormwater Fee

Ferguson Township's stormwater liabilities are substantial, equating to approximately \$1.5 million per year for capital projects, maintenance obligations, compliance with state and federal permit requirements, and more. Beginning in 2022, the Township established a Stormwater Management Utility Fee to provide a stable revenue stream to fund these obligations and stabilize the Township's financial position for the foreseeable future. The fee is equitable and assessed to all property owners in the Township. It is segregated from other cost centers of the Township to properly account for the revenue and provide transparency and accountability to our residents.

The fee is based on ERU (equivalent residential unit) methodology. All residential properties are assessed with one ERU. An ERU is equal to 3,097 square feet. Other properties are assessed based on their impervious area and converted to ERUs for billing. Property owners are charged, regardless of property use or taxable status, based on their impervious area and the level of service in which they reside. For example, properties outside the Regional Growth Boundary, which typically have a reduced level of service related to stormwater management, are assessed at a lower rate than other properties within the Regional Growth Boundary. Programs exist that allow property owners to apply for credits or exemptions. Approval of credits and exemptions is based on meeting specific criteria.

The standard fee for 2022 is \$119 per ERU for the growth area and \$75 per ERU for the non-growth areas. Each property has a fee based on the location and the number of ERUs less any credits or exemptions.

Credits help the township at large with the reduction in stormwater entering the system as residents and businesses implement beneficial projects that reduce the demand on the stormwater system



2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Chapter 4: Expenditure Details

Expenditure Projections Summary

Fund Group	2023	2024	2025	2026	2027	TOTAL
General Fund (01)	13,257,959	13,290,373	13,716,343	14,280,082	14,721,817	69,266,574
Capital Projects Funds	4,041,772	4,206,743	4,837,495	9,151,944	3,151,447	25,389,400
Special Revenue Funds	3,570,609	2,067,053	1,821,151	1,673,303	1,854,517	10,986,633
Debt Service (16)	621,000	621,000	621,000	881,000	881,000	3,625,000
Total	21,491,339	20,185,169	20,995,988	25,986,329	20,608,781	109,267,607

Capital Projects	2023	2024	2025	2026	2027	TOTAL
Ag Preservation (19)						0
Capital Reserve (30)	1,486,772	1,285,743	1,347,495	4,168,944	861,447	9,150,400
Regional Capital Rec Projects (31)	120,000	120,000	120,000	120,000	120,000	600,000
Transportation Improvement (32)	1,489,000	2,236,000	2,990,000	4,793,000	2,160,000	13,668,000
Pine Grove Mills Street Lights (33)	0	0	0	0	0	0
Park Improvement (34)	946,000	565,000	380,000	70,000	10,000	1,971,000
Total	4,041,772	4,206,743	4,837,495	9,151,944	3,151,447	25,389,400

Capital Reserve Fund (30)	2023	2024	2025	2026	2027	TOTAL
Administration	110,500	0	0	30,000	0	140,500
Finance	40,690	27,250	27,250	27,250	27,250	149,690
IT	158,570	130,270	88,789	111,358	39,858	528,845
Buildings New	140,927	153,615	494,761	2,859,293	9,415	3,658,011
Buildings Replacements	103,804	31,697	18,232	4,558	106,782	265,073
Police Vehicles	161,000	195,000	180,000	135,000	130,000	801,000
Police Equipment	104,795	92,295	97,895	117,895	92,295	505,175
Planning	0	0	75,000	100,000	0	175,000
Public Works New Equipment	84,798	19,504	111,760	41,550	32,551	290,163
Public Works Replacements	288,855	591,051	205,363	690,044	367,570	2,142,883
Arborist	31,833	34,061	36,445	38,996	41,726	183,060
Total	1,225,772	1,274,743	1,335,495	4,155,944	847,447	8,839,400

Roads & Other	2023	2024	2025	2026	2027	TOTAL
Liquid Fuels (35)	890,000	788,000	540,000	579,000	618,000	3,415,000
Capital Reserve (30)	261,000	11,000	12,000	13,000	14,000	311,000
Transportation Improvement (32)	1,489,000	2,236,000	2,990,000	4,793,000	2,160,000	13,668,000
Total	2,640,000	3,035,000	3,542,000	5,385,000	2,792,000	17,394,000

Stormwater Fund Detail (20)	2023	2024	2025	2026	2027	TOTAL
Salaries & Benefits						0
New Staffing & Benefits	148,190	153,491	158,997	164,717	170,659	796,055
Total	148,190	153,491	158,997	164,717	170,659	796,055

Special Revenue	2023	2024	2025	2026	2027	TOTAL
Street Light (02)	20,475	21,499	22,574	23,702	24,887	113,137
Hydrant (03)	143,623	150,804	158,345	166,262	174,575	793,609
Stormwater Fund (20)	2,516,511	1,106,750	1,100,232	904,339	1,037,054	6,664,887
Liquid Fuels (35)	890,000	788,000	540,000	579,000	618,000	3,415,000
Total	3,570,609	2,067,053	1,821,151	1,673,303	1,854,517	10,986,633

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Department Capital Requests

Each department request represents individual department forecasted needs for equipment or projects. The scope or the timing of the requests may change as more current information is obtained, the technology changes, or the direction of the plan changes. These requests are the best estimates of the future costs given available information at the time of the printing.

General Fund Expenditures

The following table represents the expenditure details for the general fund. The General Fund expenditures are the major operating costs in the CIP. The interfund transfers out are also displayed for your reference.

General Fund Detail (01)	2023	2024	2025	2026	2027	TOTAL
Salaries & Benefits	5,638,513	5,807,668	5,981,898	6,161,355	6,346,196	29,935,631
New Staffing & Benefits	367,355	380,162	477,948	494,674	590,305	2,310,444
COG Programs	2,054,752	2,116,395	2,179,886	2,245,283	2,312,641	10,908,957
Other Expenses	1,611,578	1,659,925	1,709,723	1,761,015	1,813,845	8,556,086
Transfers Out	3,585,761	3,326,223	3,366,887	3,617,755	3,658,829	17,555,455
Total	13,257,959	13,290,373	13,716,343	14,280,082	14,721,817	69,266,574

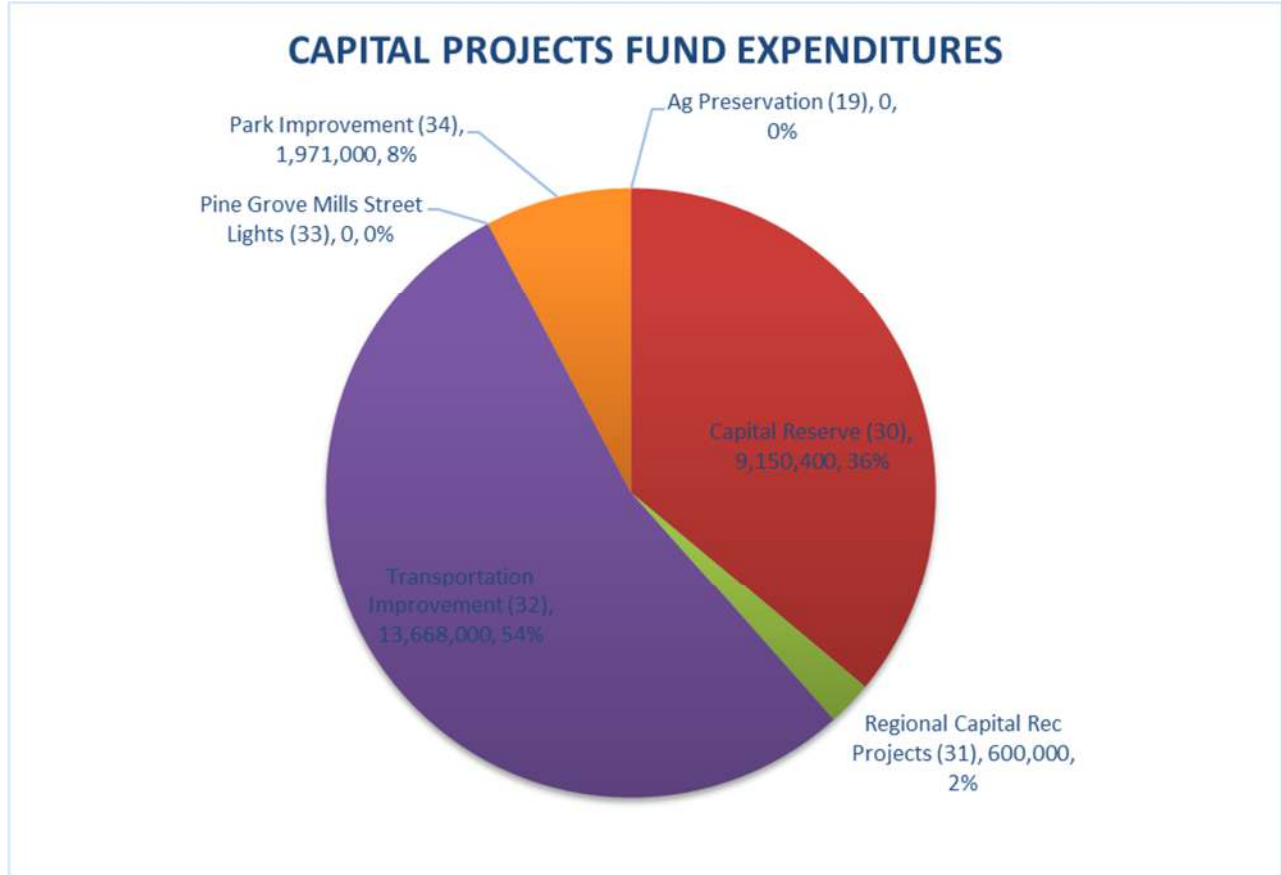
Interfund Transfers

General Fund Transfers Out (01)	2023	2024	2025	2026	2027	TOTAL
General Obligation Fund (16)	621,000	621,000	621,000	881,000	881,000	3,625,000
Ag Preservation (19)	25,000		25,000		25,000	75,000
Stormwater Fund (20)						0
Capital Reserve (30)	975,000	975,000	975,000	975,000	975,000	4,875,000
Transportation Improvement Fund (32)	1,564,761	1,330,223	1,345,887	1,361,755	1,377,829	6,980,455
Park Improvement Fund (34)	400,000	400,000	400,000	400,000	400,000	2,000,000
Liquid Fuels (35)						0
Total	3,585,761	3,326,223	3,366,887	3,617,755	3,658,829	17,555,455

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

As mentioned previously, the **Capital Projects Funds** are reserved for projects restricted for specific purposes. Some funds have external restrictions, such as the Pine Grove Mills Street Light Fund, while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund, and the Transportation Improvement Fund

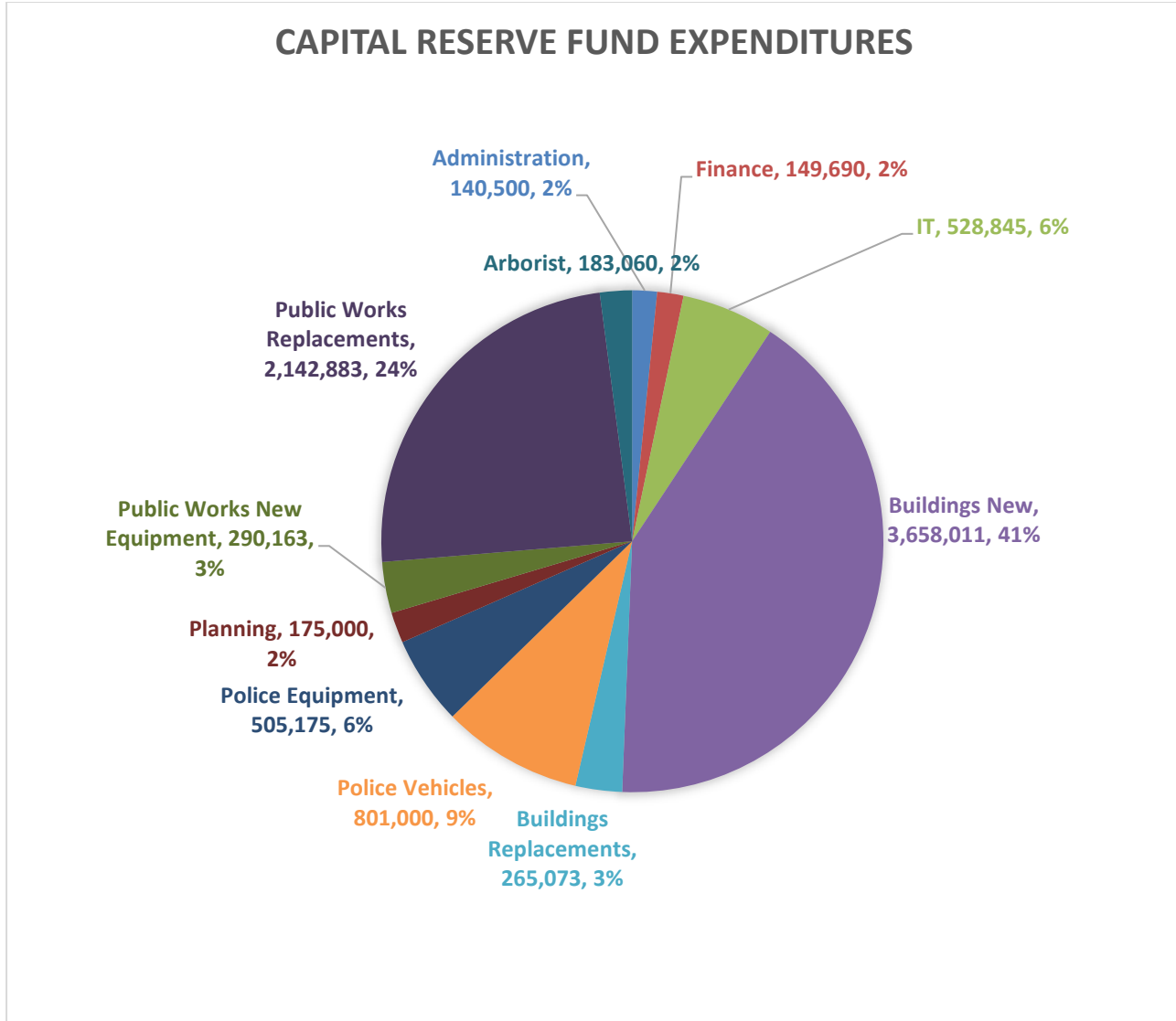


2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Capital Reserve Fund Expenditures

The Capital Reserve Fund represents the proposed Capital Equipment Expenditures over the five years of the Capital Improvement plan broken down by department.



2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Staffing

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 on 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	2023	2024	2025	2026	2027
Population	19,585	19,781	19,979	20,179	20,381
FTES (including new staff)					
Elected Officials	2.50	2.50	2.50	2.50	2.50
Administration	4.00	4.00	4.00	4.00	4.00
Finance	4.00	4.00	4.00	4.00	4.00
Buildings & Grounds	3.00	3.00	3.00	3.00	3.00
Engineering	6.00	6.00	6.00	6.00	6.00
Police	25.00	25.00	25.00	25.00	25.00
Police OT	1.00	1.00	1.00	1.00	1.00
Planning & Zoning	5.50	5.50	5.50	5.50	5.50
Public Works/Arborists	21.00	21.00	21.00	21.00	21.00
Public Works OT	0.50	0.50	0.50	0.50	0.50
Stormwater	1.00	1.00	1.00	1.00	1.00
New Employees	6.00	7.00	8.00	8.00	9.00
Total	79.50	80.50	81.50	81.50	82.50
NEW STAFF					
Administration	2.00				
Police					1.00
Planning		1.00			
Public Works	2.00		1.00		
Stormwater	2.00				
Total	6.00	1.00	1.00	-	1.00
Residents per Employee	246	246	245	248	247

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

CIP New Personnel Summary						
New Personnel General Fund	2023	2024	2025	2026	2027	TOTAL
Administration	195,463	202,182	209,149	216,373	223,865	1,047,031
Finance & IT	0	0	0	0	0	0
Police	0	0	0	0	78,276	78,276
Planning	100,678	104,201	111,602	115,417	119,372	551,269
Public Works	71,215	73,779	157,197	162,884	168,794	633,868
Total	367,355	380,162	477,948	494,674	590,305	2,310,444
New Personnel Stormwater Fund	2023	2024	2025	2026	2027	TOTAL
Stormwater	148,190	153,491	158,997	164,717	170,659	796,055

Changes in the number of personnel are included in the budget due to the cost of additional staffing. Not only does salary to be considered, but also payroll taxes, health-related costs, other insurances, and pensions. Only additional positions are specifically mentioned. Current staffing is included in the operational projections. Staffing also includes new part-time staffing 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 know that overtime indicates additional staffing needs, usually insufficient to merit an additional position.

This section consolidates the various personnel requests of the various departments in one location.

Since personnel costs are technically operating expenses rather than capital, it makes sense to exclude them from the capital section and include them elsewhere. By having them included in one place, the cost estimates can be more consistent, and total costs are easier to identify.

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

ADMINISTRATION

Executive Administrator

The administration department requests to return the Executive Administrative position to the organization in 2023 to continue such functions after the Human Resources Administrator position was created. Current staff moved to the HR position leaving an opening in this position.

Information Technology Specialist

The IT specialist is a new position in 2023 responsible for analyzing, troubleshooting, and evaluating technology issues for all departments. This role will support and assist users of the Township email accounts, a virtual private network (VPN), "software as a service" (SAAS), and help improve employee productivity. Additionally, this role will maintain IT inventory and Laserfiche form modules and assist with maintenance contracts as the liaison between staff and Hinton and Associates.

FERGUSON TOWNSHIP						
2023 – 2027 CIP STAFFING						
ADMINISTRATION NEW STAFFING						
Direct Costs Estimate	2023	2024	2025	2026	2027	Total
Salary	125,000	128,750	132,613	136,591	140,689	663,642
Health	46,000	48,300	50,715	53,251	55,913	254,179
Dental	1,200	1,200	1,200	1,200	1,200	6,000
Vision	400	400	400	400	400	2,000
Life/ADD	250	250	250	250	250	1,250
Short Term Disability	300	300	300	300	300	1,500
Pension	12,500	12,875	13,261	13,659	14,069	66,364
Employer Taxes	9,563	9,849	10,145	10,449	10,763	50,769
Workers Comp	250	258	265	273	281	1,327
Total	195,463	202,182	209,149	216,373	223,865	1,047,031

POLICE

The police department is estimating that an additional administrative assistant may be needed near the end of this CIP due to the demands of data input and recordkeeping.

FERGUSON TOWNSHIP						
2023 – 2027 CIP STAFFING						
POLICE NEW STAFFING						
Direct Costs Estimate	2023	2024	2025	2026	2027	Total
Salary					40,000	40,000
Health					27,957	27,957
Dental					600	600
Vision					200	200
Life/ADD					125	125
Short Term Disability					150	150
Pension					4,000	4,000
Employer Taxes					3,060	3,060
Workers Comp					2,184	2,184
Total	0	0	0	0	78,276	78,276

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

2023 - 2027	
If an officer retires or leaves the department for other employment, we seek funding to send a replacement candidate to the police academy. The budget 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. This line item is to maintain the department's current staffing level.	\$25,000
Total	\$25,000

PLANNING

FERGUSON TOWNSHIP						
2023 – 2027 CIP STAFFING						
PLANNING NEW STAFFING						
Direct Costs Estimate	2023	2024	2025	2026	2027	Total
Salary	65,000	66,950	68,959	71,027	73,158	345,094
Health	23,000	24,150	25,358	26,625	27,957	127,090
Dental	600	400	400	400	400	2,200
Vision	200	200	400	400	400	1,600
Life/ADD	125	250	250	250	250	1,125
Short Term Disability	150	300	300	300	300	1,350
Pension	6,500	6,695	6,896	7,103	7,316	34,509
Employer Taxes	4,973	5,122	5,275	5,434	5,597	26,400
Workers Comp	130	134	3,765	3,878	3,994	11,902
Total	100,678	104,201	111,602	115,417	119,372	551,269

The Department of Planning & Zoning would suggest adding staff consistent with the 2017 Strategic Plan. To follow the Board of Supervisors' lead in implementing the Ferguson Township Strategic Plan through the CIP Process, under the Goal of Economic Development, establish a Township Economic Advisory Group.

Community Development Planner (2023)

Effective community development planning takes a comprehensive approach to meeting community needs—an approach that recognizes the interrelationship of economic, physical, and social development. The purpose of the Community Development Planner is to support the mission and goals identified in the Pine Grove Mills Small Area Plan, Regional Housing Plan, Long-Range Growth Management Plan, and the Township's Strategic Plan by assisting in the management of the Township's economic, housing, recreation, and other initiatives. This person will assist in enhancing existing and developing new programs; interact with the business community, local non-profit organizations, and State College Area School District. They will assist in developing, coordinating, implementing, and supporting new and existing neighborhood partnerships, associations, and collaborations.

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

PUBLIC WORKS

FERGUSON TOWNSHIP						
2023 – 2027 CIP STAFFING						
PUBLIC WORKS NEW STAFFING						
Direct Costs Estimate	2023	2024	2025	2026	2027	Total
Salary	40,000	41,200	82,436	84,909	87,456	336,001
Health	23,000	24,150	51,795	54,385	57,104	210,435
Dental	600	600	1,200	1,200	1,200	4,800
Vision	200	200	400	400	400	1,600
Life/ADD	125	125	250	250	250	1,000
Short Term Disability	150	150	300	300	300	1,200
Pension	4,000	4,120	8,244	8,491	8,746	33,600
Employer Taxes	3,060	3,152	6,306	6,496	6,690	25,704
Workers Comp	80	82	6,265	6,453	6,647	19,527
Total	71,215	73,779	157,197	162,884	168,794	633,868

The Public Works Department requests consideration for the following staff positions in the next five years:

2023 – Administrative Assistant This position is expected to support the public works staff, specifically the Director, Road Superintendent, Arborist, Building and Asset Superintendent, and work on special tasks and projects. Duties will include data entry related to time sheets for work orders and asset management in TRAISR, tracking expenses related to uniforms, clothing allowances, purchasing functions, assisting with correspondence, setting up meetings, phone calls, and department email. The current administrative assistant position will continue to support the front desk staff, including supporting the finance department and planning department, assisting with walk-ins, supporting the engineering section including filing, contract administrative duties, correspondence/mailings, and setting up capital projects in Laserfiche, a document management system, and updating the public works portion of the web page.

2023 - Tree Trimmer, or municipal tree specialist, was approved in the 2020 operating budget. Due to COVID, limited selection pool, and turnover of Township Arborist, the position (while funded) was not filled. It is expected the job will be filled in 2023. The tree trimmer assists the arborist in maintaining the assets of our urban forest. The municipal tree specialist will spend their time in the field pruning trees, caring for street tree cares, performing tree injections, removals, stump grinding, and inventory and assessment

2025 – Tree Trimmer - A second tree specialist is requested at this time to make the tree crew more self-sufficient and productive as the urban forest continues to grow. Some contracted services may then be performed in-house.

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

FERGUSON TOWNSHIP						
2023 – 2027 CIP STAFFING						
STORMWATER NEW STAFFING						
Direct Costs Estimate	2023	2024	2025	2026	2027	Total
Part Time Wages		0	0	0	0	0
Full Time Salary	80,000	82,400	84,872	87,418	90,041	424,731
Health	46,000	48,300	50,715	53,251	55,913	254,179
Dental	1,200	1,200	1,200	1,200	1,200	6,000
Vision	400	400	400	400	400	2,000
Life/ADD	250	250	250	250	250	1,250
Short Term Disability	300	300	300	300	300	1,500
Pension	8,000	8,240	8,487	8,742	9,004	42,473
Employer Taxes	6,120	6,304	6,493	6,687	6,888	32,492
Workers Comp	5,920	6,098	6,281	6,469	6,663	31,430
Total	148,190	153,491	158,997	164,717	170,659	796,055

2023 – Stormwater laborer/operator As outlined in the cost of service summary for the stormwater fee program, two stormwater workers are programmed to augment the current public works labor force to address immediate and ongoing maintenance needs of the stormwater system, including inlet repairs and stormpipe repairs. These individuals' primary responsibility will be the day-to-day maintenance of the stormwater system and capital projects as approved in the budget.

Departmental Expenditures

ADMINISTRATION DEPARTMENT

The Administration Department proposes to spend **\$140,500 or 1.6% of the Capital Reserve Fund Requests** during the term of this capital plan.

Following is the proposed Organizational Chart for the department.



Department Activities

The Administration Department provides support, guidance, and direction for the Township's governmental and operational responsibilities. Coordinating the various long-range plans with the Capital Improvement Program Budget is a critical function of the Department.

The Administration Department's mission is 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. We aim 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 residents' and businesses' basic service needs. Federal and state mandates often affect the Township, requiring the Township to absorb additional costs while maintaining current staffing levels. The Township must deliver services that many residents, businesses, and visitors have come to expect.

2022 Accomplishments

- Accepted the appointment of and successfully transitioned to the leadership of Township Manager Centrice Martin.
- Successfully negotiated collective bargaining agreement with Public Works Teamsters Union.
- Concluded implementation of the first Stormwater Management Utility fee billing cycle.
- Conducted a Vulnerability Assessment addressing cyber security and informing strategic technological planning.
- Improved cyber security measures with the adoption of a Multi-Factor Authentication policy
- Began rewrite to the Terraced Streetscape District plan

2023 COMPREHENSIVE BUDGET

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- Facilitated the on-boarding of two new staff in Administration, two staff members in Public Works, and one in Planning and Zoning
- Initiated an Organizational Assessment in the Administrative Department
- Continued Recreation, Parks, and Open Space Plan with new master plans for two Township Parks
- Continued recovery efforts from the COVID-19 pandemic and reconstitution of Township services and operations
- “Flipped the switch” to generate solar power at the Public Works LEED Certified facility
- Hosted the first Authorities, Boards, and Commissions picnic since 2019

Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps outlined in the Ferguson Township Strategic Plan. While every goal presented in the 2017 Strategic Plan will be promoted through the investments established in this document, the following Goals are directly connected to developing a five-year Capital Improvement Program Plan.

Goal 1 – Financial Stability

b. Regularly compare the cost of providing services in-house with prices 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						
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
ADMINISTRATION						
30.400.401.750						
Description	2023	2024	2025	2026	2027	Total
						0
Strategic Communications Plan - Consultant Services	40,000					40,000
Administration Vehicle	30,000			30,000		60,000
Disaster Recovery Test	10,000					10,000
Update to Personnel Policy Manual	25,000					25,000
Fireproof Cabinet	5,500					5,500
						0
	110,500	0	0	30,000	0	140,500

2023 & 2026	
Administration Vehicle	\$30,000
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	

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current fleet vehicles, it is recommended that this replacement is based on a five-year cycle. An all-electric vehicle will be purchased for the Administration vehicle.	
Disaster Recovery Test	\$10,000
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. In previous years, staff has conducted a series of tabletop exercises and training simulations to test the plan's implementation and train on its use; however, these exercises have taken place entirely in-house with the resources available to the Township. A cyber-security test is also recommended to evaluate the Township's data backup and recovery effectiveness.	
Strategic Communications Plan	\$40,000
The adopted 2017 Strategic Plan recognized increased participatory government by utilizing two-way communication and promoting municipal identity with a developed marketing strategy and sense of place. Over the years, staff has creatively evolved communications and community engagement; however, communication as a fundamental obligation of local government is transforming, and digital communications are becoming an essential service with expectations and diverse audiences on the rise. A written strategic communications plan is proposed to establish consistency and continuity for communication practices, set expectations for interacting with internal and external audiences and provide a process for assessing communication priorities, developing goals, and allocating limited resources with templates.	
Update to the Personnel Policy Manual and Redesign of Onboarding Hiring Process	\$25,000
Staff recommends updating the personnel policy handbook to ensure compliance with ever-evolving federal and state laws. The employee handbook introduces new employees to the policies, practices, and workplace expectations and procedures. Formalizing the Township's onboarding practices with a formal orientation and up-to-date policies will aim to reduce the turnover rate, initiate the first step in succession planning, and establish performance measures.	
Fireproof Cabinet	\$5,500
The Human Resources Administrator requires a fireproof cabinet to store sensitive personnel information in a secure and protected manner. A fireproof cabinet is necessary to accommodate this need.	

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FINANCE DEPARTMENT

The Finance Department includes the Township and school real estate tax collection. The Finance Department requests a total of **\$149.7 Thousand, or 1.7% of the Capital Reserve Fund Requests** for this capital plan.

The finance department provides the billing and cash receipts for the Township and collection of school real estate taxes, payment of vendors and employee payroll, cash management, and investments as part of the daily activities. Furthermore, the finance department works with staff to prepare the five-year capital improvement plan and the annual budget.

The goals of the Finance Department include:

- To maintain the long-term financial sustainability of the Township.
- To collect real estate taxes, revenues, and grant funds
- To make payments to vendors, suppliers, and employee payroll
- To provide the Board of Supervisors, management, and the public with independent reports of the Township finances for planning purposes.
- To follow generally accepted accounting guidelines and best practices
- To promote internal controls to reduce the risk of financial loss or errors in reporting.
- To assist with information technology needs as appropriate
- To continue Government Finance Officers Association awards submissions for reporting.
- To manage the taxpayer monies with care and invest wisely.
- To maintain Township debt within acceptable levels according to best practices.

Strategic Plan Alignment

The Finance Department's 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.

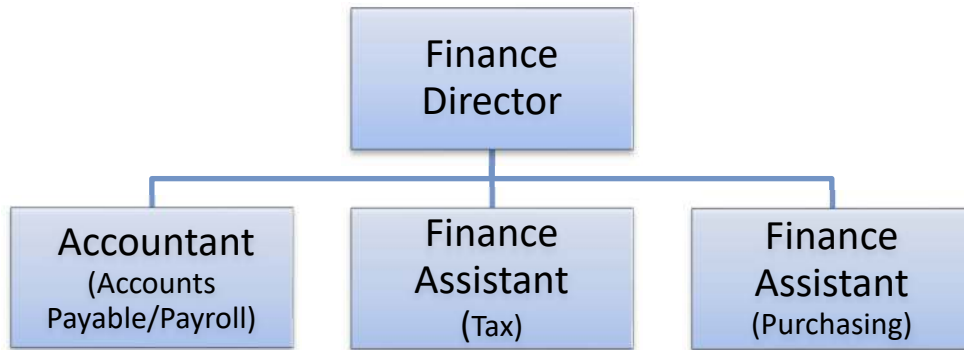
Goal 4.0 Service Delivery

Ensure service delivery in Ferguson Township is sufficient to accommodate growth, address new community concerns, 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 include 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 \$26 million in real estate taxes annually.

The Finance Department works with the Township staff and other related agencies, the GFOA (Government Finance Officers Association), GASB (Governmental Accounting Standards Board), the Commonwealth of PA, the Centre Region Council of Government (CRCOG), and regional municipalities to obtain valuable information on the financial health of the Township.

Thankfully, the Township tax mix provides for increasing revenues due to the increasing income tax collections. The combination of taxes has allowed the Township to grow without raising general taxes for more than ten years. Occasionally, it is necessary to raise property taxes to make up the difference between revenue growth and the cost of providing services.

One of the best ways to improve revenues is to obtain grant funding. The administration works closely with local agencies, developers, and PA state agencies to locate and secure grant funding where possible. Grants supplement the tax revenues and reduce 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. With the use of 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. The remote scanner saves significant time by nearly eliminating the need to drive to the bank to make deposits. The bank provides a courier weekly at no cost to the Township for cash deposits and miscellaneous items.

TECHNOLOGY

The finance department continues to look at methods and means to improve the performance of daily activities using technologies. Improvements include using technology to save staff time using the Laserfiche document management system and the ClearGov Budgeting system. The Government Finance Officers Association recommends Cleargov. The Borough of State College is also implementing this software.

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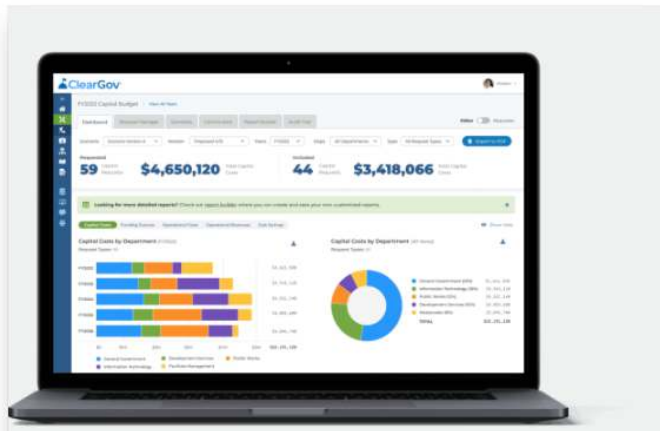
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FERGUSON TOWNSHIP						
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
FINANCE						
30.400.402.750						
Description	2023	2024	2025	2026	2027	TOTAL
ClearGov GFOA Budget Book Cloud Software	7,000	7,000	7,000	7,000	7,000	35,000
ClearGov Capital Budgeting	6,690	5,250	5,250	5,250	5,250	27,690
Move Springbrook Accounting system to the Cloud	27,000	15,000	15,000	15,000	15,000	87,000
						0
	40,690	27,250	27,250	27,250	27,250	149,690

Electronic Capital Budget Suite

The Finance Department has more than a year of experience with the ClearGov budgeting system and thus far is very pleased with the design and capabilities of the system for the future. This system will improve transparency with the public by allowing the budget to be presented in an easy-to-read and navigate platform. For 2023, the finance department is requesting to add the capital budgeting suite to the current system. This will improve the township budgeting by reducing or eliminating the existing CIP spreadsheets that need to be updated annually. This would also include the personnel component and obtain significant discounts over individual modules. It also allows staff to submit capital requests on customizable forms rather than the current system of paper and email. It is promoted by the Government Finance Officers Association as well. It has a dashboard that provides summary data at a glance as well. A snippet is included below

Capital Budgeting Features



Capital Budgeting Dashboard

The Capital Budgeting dashboard centralizes everything you need to build your budget and provide deeper insight into capital requests. Use filters to visualize the data from multiple angles while you review capital costs, funding sources, operational costs, cost savings, and project revenue – by department per year and across all years. Easily click on a request to drill down into the details to see pictures, attachments and a cost breakdown.

Move Springbrook Accounting System to the Cloud

The Finance Department implemented the Springbrook accounting system in 2013. It has been through a couple of ownership changes and still exists, proving the quality and acceptance in the industry. Currently, the software is maintained on the township servers. Given the changes in the software industry, most companies are investing in cloud versions commonly known as “software as a service” SAS. The same is true for Springbrook. Another township similar to Ferguson, Pine Township, moved to the cloud version in 2015 and responded to my inquiry with, “Springbrook Cloud is wonderful. We’ve been on the cloud since 2015 and love it”.

2023 COMPREHENSIVE BUDGET

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There are substantial benefits to moving to the cloud. Such benefits are:

- It brings us to the current version and does not require Hinton to update the software. Typically this is done monthly. The cloud will be dated automatically.
- It offers features that are not currently available. Springbrook is investing in cloud software and moving away from investing in traditional on-premises systems.
- It allows access from anywhere. No VPN access is required to login into the township servers
- Since the software is located elsewhere, it reduces the risk of unauthorized access to the township servers.
- It reduces the cost of 3rd party IT support. Hinton is no longer required to maintain the software or issues related to the servers.

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DEBT SERVICE



Proposed and current debt service costs a total of **\$3.63 Million or 3.3% of Total Expenditures** (including interfund transfers) in this capital plan. Part of the long-term planning for capital items must include debt service considerations. Given the Township strategic plans' scope, many proposals require significant funding to be completed in a reasonable time. Due to currently available Township resources, financing such projects with cash may not be possible. Best practices recommend restricting debt to capital needs and not being used for ongoing operations.

FERGUSON TOWNSHIP											
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS											
DEBT SERVICE PROJECTIONS											
TOWNSHIP DEBT	Payments Begin	Loan Amount	Rate	Term (Years)	Expires	2022	2023	2024	2025	2026	2027
COG Pools Debt	2021	827,828	1.23%	7	2028	120,000	120,000	120,000	120,000	120,000	120,000
COG Parks Debt	2021	1,674,172	1.33%	13	2034	125,000	125,000	125,000	125,000	125,000	125,000
Ferguson Township Maintenance Facility	2019	6,845,000	2.60%	25	2044	376,000	376,000	376,000	376,000	376,000	376,000
Township Fire Station	2026	2,850,000	4.00%	15	2041					260,000	260,000
Total		12,197,000				621,000	621,000	621,000	621,000	881,000	881,000

The proposed debt service for the new five years is listed in the following chart. The debt service includes a new fire station, the public works facility, CRCOG pools, and parks.

It is important to understand that debt is spending beyond the current ability to pay. It should be reserved for capital needs and used as an investment to reduce future operating costs. Debt reduces the Township's ability to pay for other activities. Some experts believe debt service payments should be kept below 10% of annual operating expenditures. Debt can be thought of as a drag on operations. It limits the township's ability to use funds for unexpected opportunities when they occur. Staff believes this is a reasonable limit for long-term sustainability

The Township's portion of the regional debt is also included. COG refinanced the debt in 2021, reducing the cost of debt service and increasing the amount of funding available for the parks projects. The debt payment for COG assumes no change in the COG formula for the pool's loan, for which the municipal contributions are recomputed after ten years. The regional pools and parks currently have long-term debt service requirements, as listed in the table above.

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INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology department requests **\$528.8 Thousand or 6.0% of the Capital Reserve Fund Requests** for this capital plan.

A third party, Hinton & Associates, currently manages the information technology department. The Manager, Assistant Manager, and the Finance Director work closely with Township staff and Hinton to manage the computer systems and software, perform updates, plan future needs of the

Township and assist with helpdesk tickets.

Desktop computers, laptops, and software maintenance fall under the operating budget based on not meeting the \$2,500 threshold for capital expenditures.

FERGUSON TOWNSHIP								
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS								
INFORMATION TECHNOLOGY								
30.400.407.750								
Description	Department	Age at Replacement	2023	2024	2025	2026	2027	Total
Microsoft Office Licenses (operating cost)	IT							0
Replacement Server	IT			30,000				30,000
RMS maintenance fees (existing system)	Police	see police	35,770	20,370	21,389	22,458	22,458	122,445
RMS replacement (consultant and new system)	Police	see police	16,000		50,000			166,000
Replace Copiers	IT			10,000		10,000		20,000
Ethernet Switch	IT					9,000		9,000
Server OS replacements (end of life)	IT		20,000					20,000
Replacement UPS	IT			2,500		2,500		5,000
Replace Firewalls (2)	IT							0
Replace Plotter/scanner	Engineering		12,000					12,000
Phone system replacement	IT		25,000					25,000
Move Springbrook Accounting to the Cloud	Finance	see finance						0
Move Laserfiche to the Cloud	IT		24,800	17,400	17,400	17,400	17,400	94,400
Keystone Payroll Time & Labor	Admin		25,000					25,000
Total			158,570	130,270	88,789	111,358	39,858	528,845

Security and Training

Internet security is a dynamic and ever-changing challenge. It requires constant improvements in security measures. Such measure includes state-of-the-art internet firewalls, email protection from spoofing, ransomware attacks, phishing and spearphishing protection, and ongoing staff training to prevent becoming victims.

One primary way for unauthorized accessing the system is using human behavior weakness. Hackers use social engineering to convince potential victims to click on malicious email links. There is even one known as whaling, where the attack is aimed at senior executives. Ongoing training of staff is a vital deterrent from these attacks. Such training includes the PII system provided by our 3rd party IT service. This keeps staff up to date on various threats and offers quizzes to test the employee's understanding.

Another recent prevention method for ransomware attacks is software that continuously examines the operation of the servers looking for potential attacks. The township is looking to implement such as system to stay even or ahead of potential attackers.

Microsoft Windows Updates and Architecture

The township relies on the Microsoft platform for its operating system. Servers are currently using older operating system versions that must be updated every five to seven years.

For hardware, the Township uses virtual servers (sharing hardware to operate multiple operating systems on one piece of hardware) to save the cost of server hardware. Given the power of current equipment and improvements to operating systems, it is standard practice these days to have multiple applications on one

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physical server. Virtual servers require redundancy since if a server fails, it will affect several systems. For the 2023-2027 CIP, the township will need to replace one server.

This typically requires a backup server. Yet the total cost of hardware is significantly less than traditional architecture. The Township is using server virtualization is cost-effective and beneficial relative to conventional systems.

In addition, the township standardizes on the Microsoft Office platform for word processing, spreadsheets, and presentations, among other applications

New Internet Provider

The township entered into a regional agreement with CentreWisp in 2022 for high-speed internet service. This agreement provides a five-fold increase in speeds from 200MB to 1GB up and down. The contract is 60 months and requires no upfront payments. Increasing the speed of the internet opens doors as well. High-speed Internet allows for increased use of cloud computing, faster backups, and better quality video and telephone communications.

Cloud Computing, Subscription-based services, and Backups

Many software companies are moving to a subscription-based model for software licensing. Such models are consistently more expensive than the past's traditional "on-premises" systems. The township is anticipating the increase in costs related to this change

Online cloud backups are a secondary but necessary choice, with the first remaining to be an onsite backup for fast recovery. By having a secondary backup on the cloud, it is protected from onsite disasters and is portable if Township operations need to be relocated temporarily.

Move Laserfiche to the Cloud

Laserfiche is the document management and workflow system for the township. It was implemented in 2016, and its use has expanded. The staff is requesting to move the software to the cloud. There are several reasons for this, including:

- Currently, the forms system must be on two independent servers for security purposes. Having two servers at different sites communicating with each other has caused issues with the system being down for weeks (at least twice). Moving to the cloud eliminates the need to have two servers, preventing such situations from occurring in the future.
- Reduces staff time by not requiring duplicating forms and eliminating the need for intermediate workflows to move data from one server to another.
- Provides for the most current version as Laserfiche is investing in the cloud versions and moving away from on-premises systems.
- It allows access from anywhere as VPN access is not required.
- Reduces the risk of unauthorized access to the township servers since the software will be hosted elsewhere.
- It eliminates the cost of hosting the second server since two servers will no longer be needed.
- It reduces the cost of the 3rd party IT since Hinton will not have to update or maintain the software on the township servers.

Phone System Replacement

The current phone system was purchased in December 2013. Given the technological changes over the past decade, the phone system is nearing the end of its life. The township is reviewing options for a new

2023 COMPREHENSIVE BUDGET

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platform for 2023. Many new designs are internet-based and offer many features not available to older systems.

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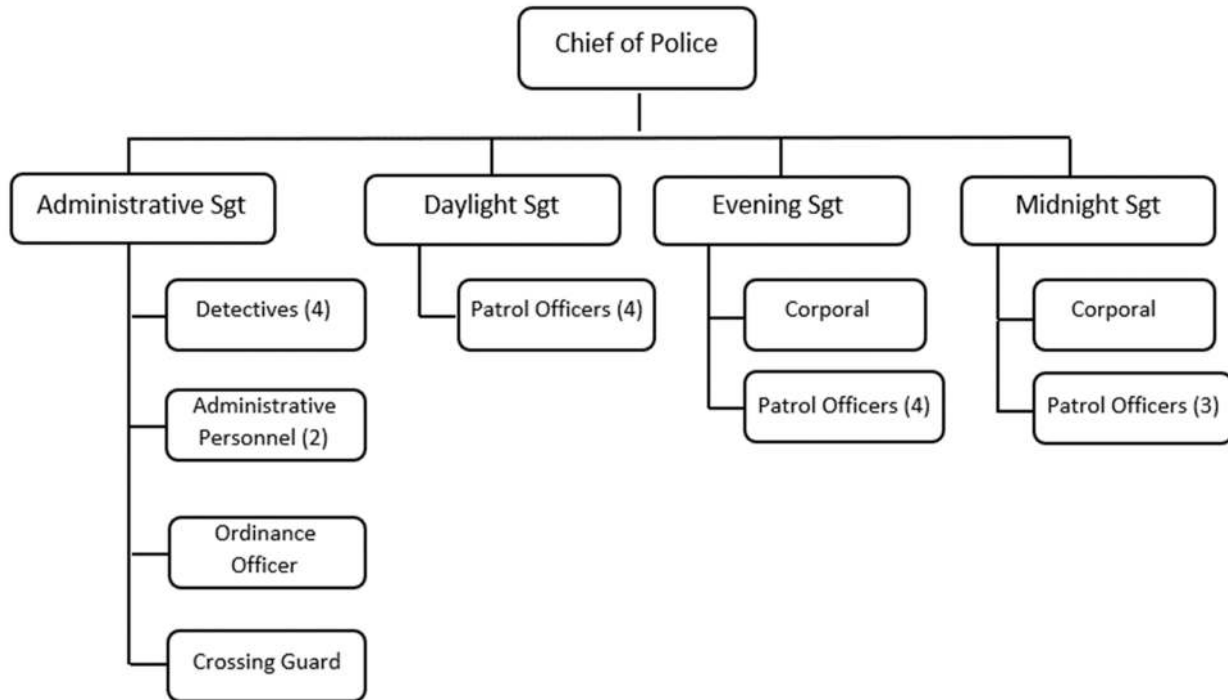
2023-2027 Capital Improvement Plan

POLICE DEPARTMENT

The Police Department is proposing to spend **\$1.31 Million or 14.8% 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 22 officers, the Chief, two records assistants, a part-time ordinance enforcement officer, and one part-time crossing guard.



Ferguson Township Police Department

The Police Department delivers a full range of services to the community 24 hours a day, 365 days a year. The services include 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 23 full-time sworn personnel, two full-time civilian office assistants, a part-time Ordinance Enforcement Officer shared with Planning and Zoning, and a part-time school crossing guard. The Department will continue participation in the regional Drug Task Force, Crisis Intervention, Tactical Response Team, and Crisis Negotiation.

Summary of Requests

The Capital Improvement Plan provides a framework to project costs associated with higher-cost items such as equipment and staffing changes. Here is a summary of the department's requests:

- Fleet – Maintain existing fleet of vehicles. We continue to explore the use of Hybrid vehicles as well as fully electric-powered vehicles.
- Regional Records Management System – Ferguson Township, Patton Township, State College Borough, and Penn State Police Departments share a records management system. Our current system was implemented in January 2019. The agencies have been working with the vendor to

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refine system deficiencies; however, the corrective process has been slow. The consortium is withholding final payment until the vendor's system meets expectations.

If the vendor cannot fulfill their obligation, funding may be necessary to purchase a replacement system. Conversely, we will have an annual maintenance fee if the vendor can correct the deficiencies.

- Technology Driven Investigations – Electronic devices often contain information related to criminal investigations. The Department seeks to improve forensic analysis capabilities. As the Capital Improvement Plan is being developed, Ferguson Township and Patton Township Police Departments collaborate to establish a framework for sharing software and hardware investigative tools. An electronic device can only be analyzed through owner consent or a search warrant.
- Body / Car Camera System – The Department began using the Axon body/car camera system. The videos generated by the devices have proven valuable for court prosecution, training, and quality assurance. Our current contract expires in 2023.
- Miscellaneous – This category includes speed trailer, Taser, AEDs, and other first-aid supplies

Police Department Vehicle Requests

The total proposed police department capital items for the 2023-2027 Capital Improvement Plan are described in the following requests. The proposed five-year CIP expenditures are based on available information and coordinated with the Township's strategic plan. It includes fleet rotation based on a five-year or more cycle of two or three vehicles per year, depending on the vehicle's condition. 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. The department purchased two Ford hybrid SUV patrol vehicles in 2020. The technology reduces idling time by managing the electrical needs of the vehicle. At idle, the engine only runs when the batteries are low.

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 often a concern. Four-wheel drive SUVs offer more equipment storage, operator comfort, and operability in inclement conditions. The smaller Ford SUVs provide a better fuel economy than our current fleet of Tahoes. As mentioned earlier, the new hybrid vehicles will offer greater fuel savings.

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Police Vehicle Fleet Map

The current police vehicle fleet map is included for your reference. It includes ten Patrol vehicles and administrative, detective, and training vehicles. The Mobile Command Vehicle, jointly owned but maintained by FT, is listed on the map. The replacement dates are included in the chart.

Vehicle#	FT-1	FT-2	FT-3	FT-4	FT-5	FT-6	FT-8	FT-9	FT-10	FT-11	FT-12	FT-13	FT-14	FT-16	FT-17	FT-18	FT-20	FT-21	EVOG	
Year / Make	2019 Ford F-350	2020 Ford Interceptor SUV	2017 Ford Interceptor SUV	2019 Ford Taurus	2022 Ford SUV	2019 Ford Taurus	2021 Ford Interceptor SUV	2018 Ford Fusion	2016 Chevy Equinox	2020 Ford Interceptor SUV	2014 Chev Caprice	2017 Ford Interceptor SUV	2019 Ford Fusion	2008 Chev Impala	2012 Chev 1500 MCV	2011 Chev Caprice				
Type ID	20004	20008	20000	20001		20065		101005	101001	20007	100251	100260	100254	100123	100315	100255				
In Service	May-19	Sep-20	May-18	Mar-19	May-21	Mar-19	May-21	May-18	May-16	Sep-20	Apr-15	Aug-17	Jan-19	Mar-10	May-12	Jun-08				
Assignmt	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Patrol	Chief	Det	Patrol	All	Det	Patrol	Det	Training	Spec				
Radio	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	XTL2500	APX6500		XTL2500	XTL2500	APX4500	XTL2500	XTL2500	XTL2500	N/A	N/A				
In Service	2013	2013	2013	2013	2013	2013	2015	2018	2013	2009	2015	2015	2013	2020	2013	Multiple				
MCT Model / In service	GETAC Tablet (2017)	Zebra Tablet (2017)	GETAC Tablet (2017)	GETAC Tablet (2017)	GETAC Tablet (2022)	GETAC Tablet (2017)	GETAC Tablet (2021)	None	None	Zebra 2020	GETAC Tablet (2015)	None	GETAC Tablet (2017)	None	None	None				2013
VASCAR/VSPEC	Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	VASCAR Plus III (2015)	N/A	N/A	VASCAR Plus IIC (2015)	VASCAR Plus IIC (2015)	N/A	N/A	N/A	N/A	N/A				None
Replacement Date	2025	2025	2023	2024	2027	2024	2027	2026	2026	2026	2024	2030	2023	2029	2025	N/A	N/A	N/A	N/A	Feb or 14 in 2023
Mileage	32,106	30,754	89,936	40,583	Not in service yet	70,711	4,253	32,461	29,387	24,102	53,312	44,141	76,357	3,670	69,798	85,788	7,272	188,991	131,981	
Special	AWD	AWD	AWD	Sedan	AWD	Sedan	Hybrid	Sedan	AWD	Hybrid	Sedan	Sedan	SUV	Hybrid	Sedan	4WD				

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

FERGUSON TOWNSHIP								
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS								
POLICE VEHICLES								
30.400.410.750								
Description	Current Mileage	Age @ Replacement	2023	2024	2025	2026	2027	Total
Replace 2016 Ford SUV (FT3)(Including equipment)	89,936	7	65,000					65,000
Replace 2017 SUV (FT14) (Including equipment)	76,367	6	65,000					65,000
Zero DSRP ZF14.4 Electric Motorcycle with equipment	N/A		31,000					31,000
Replace 2017 Sedan (FT4) (Including equipment)	40,583	6		65,000				65,000
Replace 2017 Sedan (FT6) (Including equipment)	70,711	6		65,000				65,000
Replace 2014 Caprice (FT12) (Including equipment)	53,312	10		65,000				65,000
Replace 2020 Ford SUV (FT2) (Including equipment)	30,754	5			65,000			65,000
Replace 2019 Pick-up (FT1) (Including equipment)	32,106	6			65,000			65,000
Replace 2012 Pick-up (OEO)(Including equipment)	85,788	13			50,000			50,000
Replace 2016 Equinox (FT10) (Including equipment)	29,387	10				35,000		35,000
Replace 2018 Fusion (FT9) (Including equipment)	32,461	8				35,000		35,000
Replace 2020 Ford SUV (FT11) (Including equipment)	24,102	6				65,000		65,000
Replace 2021 Ford SUV (FT8)(Including equipment)	4,253	6					65,000	65,000
Replace 2022 Ford SUV (FT5) (Including equipment)	N/A	5					65,000	65,000
Total			161,000	195,000	180,000	135,000	130,000	801,000

2023

Police Vehicles and Equipment			\$161,000
Replace 2016 Ford SUV (FT-3) with Ford SUV	89,936 miles (5/22)	\$40,000	
Equipment and Installation (New tablet and VASCAR)		\$25,000	
Subtotal		\$65,000	
Zero Motorcycle, DSRPZF14.4 Electric Motorcycle		\$25,000	
Equipment and gear		\$6,000	
Eligible for PA Alternative Fuel Incentives			
Subtotal		\$31,000	
Replace 2017 Ford SUV (FT14) with Ford SUV	76,367 miles (5/22)	\$40,000	
Equipment and Installation (New tablet and VASCAR)		\$25,000	
Subtotal		\$65,000	
Total		\$161,000	

2024

Police Vehicles and Equipment			\$195,000
Replace 2017 sedan (FT-4) with Ford Hybrid SUV	40,583 miles (5/22)	\$40,000	
Equipment and Installation (New tablet and VASCAR)		\$25,000	
Subtotal		\$65,000	

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Replace 2017 sedan (FT-6) with Ford Hybrid SUV	70,711 miles (5/22)	\$40,000	
Equipment and Installation (New tablet and VASCAR)		\$25,000	
Subtotal		\$65,000	
Replace 2014 Caprice (FT-12) with Ford Hybrid SUV	53,312 miles (5/22)	\$40,000	
Equipment and Installation		\$25,000	
Subtotal		\$65,000	
Total		\$195,000	
2025			
Police Vehicles and Equipment			\$180,000
Replace 2020 Ford Hybrid SUV (FT-2) with Hybrid SUV	30,754 miles (5/22)	\$40,000	
Equipment and Installation (New tablet and VASCAR)		\$25,000	
Subtotal		\$65,000	
Replace 2012 OEO Pick-up (FT-18) with electric Ford 150 Pick-up	85,788 miles (5/22)	\$43,000	
Equipment and Installation		\$7,000	
Subtotal		\$50,000	
Replace 2019 F-150 (FT-1) with similar vehicle Hybrid or electric	32,106 miles (5/22)	\$40,000	
Equipment and Installation (New tablet and VASCAR)		\$25,000	
Subtotal		\$65,000	
Total		\$180,000	

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

2026			
Police Vehicles & Equipment			\$135,000
Replace 2020 Ford Hybrid SUV (FT-11) with Ford Hybrid SUV	24,102 miles (5/22)	\$40,000	
Equipment and Installation (New tablet and VASCAR)		\$25,000	
Subtotal		\$65,000	
Replace 2018 Ford Hybrid sedan (FT-9) with Hybrid sedan	32,461 miles (5/22)	\$27,000	
Equipment and Installation		\$8,000	
Subtotal		\$35,000	
Replace 2016 Equinox (FT-10) with Hybrid SUV	29,387 miles (5/22)	\$27,000	
Equipment and Installation		\$8,000	
Subtotal		\$35,000	
Total		\$135,000	
2027			
Police Vehicles and Equipment			\$130,000
Replace 2022 Ford SUV (FT-5) with Ford SUV	0 miles (5/22)	\$40,000	
Equipment and Installation (New tablet, VASCAR)		\$25,000	
Subtotal		\$65,000	
Replace 2021 Ford Hybrid SUV (FT-8) with Ford Hybrid SUV	4,253 miles (5/22)	\$40,000	
Equipment and Installation (New Tablet and VASCAR)		\$25,000	
Subtotal		\$65,000	
Total		\$130,000	

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Police Equipment

FERGUSON TOWNSHIP						
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
POLICE SOFTWARE & EQUIPMENT						
30.400.410.750						
Description	2023	2024	2025	2026	2027	Total
Records Management System	see IT					0
Replacement rifles / shotgun optics	12,500					12,500
Power DMS Document Management Program	6,200	6,200	6,200	6,200	6,200	31,000
Cellebrite	6,100	6,100	6,100	6,100	6,100	30,500
Graykey	9,995	9,995	9,995	9,995	9,995	49,975
Body Camera / MVR / Interview Room / Tasers	70,000	70,000	70,000	70,000	70,000	350,000
Medical Equipment / Supplies			5,600	5,600		11,200
Automated External Defibrillator (AED) (10)				20,000		20,000
Total	104,795	92,295	97,895	117,895	92,295	505,175

2023

Police Software and Equipment	\$	\$156,565
Body Camera / Car Camera / Interview Room Camera System Renewal – Our contract with Axon expires in 2023. This expenditure will include a new vendor or upgrading existing equipment with the current vendor. Package to include Taser replacement.	\$70,000	
Records Management – The new regional records management system went live in 2019. The project has experienced technical difficulties with the vendor. The participating agencies have not paid the remaining balance because unresolved issues remain. There is a chance that the vendor may not be able to meet contractual obligations, and a need vendor may be sought. (Remaining unpaid balance \$16,363 / Maintenance fee \$19,400). If necessary, the regional consortium wants to hire a consultant/project manager to help select a replacement system. (\$16,000)	\$51,770	
Power DMS – Document Management System utilized for accreditation. The system consolidates records, tracks policies and changes, and tracks training tasks and testing.	\$6,200	
GrayKey - Forensic access tool extracts encrypted or inaccessible data from mobile devices.	\$9,995	
Cellebrite – Annual membership renewal electronic forensics	\$6,100	
Replacement Rifles, Shotgun Optics, and Miscellaneous Parts – The funding will be used to replace two 1960's rifles and purchase optics for department shotguns	\$12,500	

2024

Police Software and Equipment	\$	\$162,665
Records Management – The current regional records management system went live in 2019. The project has experienced technical difficulties with the vendor. The participating agencies have not paid the remaining balance because unresolved issues remain. There is a chance that the vendor may not be able to meet contractual obligations, and a need vendor may be sought.	\$50,000	

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Records Management Maintenance Fee – The fee is used to maintain the existing regional records management system. This line item may be unnecessary if the vendor cannot resolve system deficiencies.	\$20,370	
Power DMS – Document Management System utilized for accreditation. The system consolidates records, tracks policies and changes, and tracks training tasks and testing.	\$6,200	
Body / Car / Interview Room Camera System – Agreement to be a determined vendor. Package to include Taser replacement.	\$70,000	
Graykey - Forensic access tool extracts encrypted or inaccessible data from mobile devices.	\$9,995	
Cellebrite – Annual membership renewal	\$6,100	
2025		
Police Software and Equipment		\$169,284
Records Management – The new regional records management system went live in 2019. The project has experienced technical difficulties with the vendor. The participating agencies have not paid the remaining balance because unresolved issues remain. There is a chance that the vendor may not be able to meet contractual obligations, and a need vendor may be sought.	\$50,000	
Records Management Maintenance Fee – The fee is used to maintain the existing regional records management system. This line item may be unnecessary if the vendor cannot resolve system deficiencies.	\$21,389	
Body / Car / Interview Room Camera System – Agreement to be a determined vendor. Package to include Taser replacement.	\$70,000	
Power DMS - Document Management System utilized for accreditation. The system consolidates records, tracks policies and changes, and tracks training tasks and testing.	\$6,200	
Cellebrite – Annual membership renewal	\$6,100	
GrayKey - Forensic access tool extracts encrypted or inaccessible data from mobile devices.	\$9,995	
Medical Equipment / Supplies – Some of our medical supplies have a five-year shelf life. The first items replaced will be Quikclot hemostatic trauma dressings and chest seals.	\$5,600	
2026		
Police Software and Equipment		\$190,353
Records Management – The new regional records management system went live in 2019. The project has experienced technical difficulties with the vendor. The participating agencies have not paid the remaining balance because unresolved issues remain. There is a chance that the vendor may not be able to meet contractual obligations, and a need vendor may be sought.	\$50,000	
Records Management Maintenance Fee – The fee is used to maintain the regional records management system.	\$22,458	
Body / Car / Interview Room Camera System – Agreement to be a determined vendor. Package to include Taser replacement.	\$70,000	

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

Power DMS - Document Management System utilized for accreditation. The system consolidates records, tracks policies and changes, and tracks training tasks and testing.	\$6,200	
Cellebrite – Annual membership renewal.	\$6,100	
GrayKey - Forensic access tool extracts encrypted or inaccessible data from mobile devices.	\$9,995	
Medical Equipment / Supplies – Some of our medical supplies have a five-year shelf life. The first items replaced will be Quikclot hemostatic trauma dressings and chest seals.	\$5,600	
Automated External Defibrillator (AED) – Replace 10 AED units. Existing units will be eight years old and at their end-of-life rating.	\$20,000	
2027		
Police Software and Equipment		\$115,868
Records Management Maintenance Fee – The fee is used to maintain the regional records management system.	\$23,573	
Body / Car / Interview Room Camera System – Agreement to be a determined vendor. Package to include Taser replacement.	\$70,000	
Power DMS – Document Management System utilized for accreditation. The system consolidates records, tracks policies and changes, and tracks training tasks and testing.	\$6,200	
Cellebrite – Annual membership renewal.	\$6,100	
GrayKey - Forensic access tool extracts encrypted or inaccessible data from mobile devices.	\$9,995	

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2023-2027 Capital Improvement Plan

PLANNING AND ZONING DEPARTMENT

The proposed capital costs for the Planning and Zoning Department total **\$175 Thousand or 2.0% of the Capital Reserve Fund Requests** for the five years.

Organizational Chart



Department Activities

The Department of Planning & Zoning regulates land use activity in the Township, including all subdivisions and land development activities. Staff reviews plan submissions for 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 enforcing Township ordinances relating to items such as snow removal, abandoned vehicles, lawn maintenance, and more.

The Planning Department has recently worked on several large projects, including the Toll Brothers Cottages, Pine Hall development, the Harner Farm subdivision, West College Student Housing Land Development Plan, 1004 & 1006 West College Avenue Land Development Plan, adoption of the Official Map Ordinance, Telecommunications Tower amendments, as well as tracking potential COVID-19 amendments and comprehensive amendments that resulted in errors after the 2019 comprehensive Zoning and SALDO update. Planning & Zoning Staff are also the primary support for the Planning Commission, Pine Grove Mills Small Area Plan Advisory Committee, and Zoning Hearing Board, as well as representing the Township on the Centre County Housing & Land Trust (CCHLT) Board.

Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps outlined in the Ferguson Township Strategic Plan. Over the next five years, several Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

Mobility Study Implementation (2023-2027)

1) Financial

Make realistic estimates of program costs (Staff)

Permitting Software (2022) Regional Program

1) Best Management Practices

Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board)

Market Study Land Use and Housing Needs

3) Growth Management

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2023-2027 Capital Improvement Plan

- a. Identify and complete (develop) plans for specific small areas. (Board, Staff, Planning Commission)
- b. Develop a Long-Range Growth Management Plan. (Staff, Planning Commission, Board)
- c. Develop a Regional Housing Plan to identify and provide for low, moderately, and attainably priced housing in the Township. (Staff, Consultant, Regional input)

A Regional Housing Study and Needs Assessment is the first step in the strategic planning process for Ferguson Township's Affordable Housing Initiatives. This analysis will inform the second step of the process, which is to recommend housing strategies for each municipality and region that will address key issues impacting housing affordability. A single solution targeted at a specific issue or population is no longer a good strategy to advance an affordable housing agenda, and many approaches must be considered. This Study will draw on internal resources, consultants, housing industry representatives, and observations from the community.

- d. Coordinate with CCHLT and administer the Township's Workforce Housing Program. (Board, Staff)

Regional Housing Study and Needs Assessment will identify objectives and strategies to pursue by each municipality:

- Develop a plan for listening to residents in need of better housing;
- Create a holistic regional approach;
- Strengthen the relationship between localities;
- Connect housing efforts to transportation and workforce development;
- Create a formal means for sharing information; and
- Advocate for the integration of housing into decision-making.

The Study will provide the Township with:

- Household demographics;
- Housing supply and market conditions;
- Housing affordability and the gap not being addressed by the private market; and
- Key issues are impacting affordable housing outline the key issues as the basis for future strategy formulation (housing supply, land development policies, transportation, funding, incomes, discrimination).

4) Environmental Stewardship

Make sure that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board)

9) Partnerships and Regional Thinking

Work towards regional cooperation on issues affecting the Centre Region, i.e., attainable housing, affordable housing, and sustainable growth.

8) 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)

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

FERGUSON TOWNSHIP						
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
PLANNING						
30.400.414.750						
Description	2023	2024	2025	2026	2027	TOTAL
Northland Mobility Study Implementation		see transportation improvement fund				-
Terraced Streetscape District						-
Regional Housing Study			75,000			75,000
Long Range Management Plan				100,000		100,000
Total	0	0	75,000	100,000	0	175,000

2023 - 2026	
Northland Area Mobility Study Implementation	\$250,000/yr.
<p>Public Works Department concluded the Northland Area Mobility Study in 2019. The Board of Supervisors accepted the final report on May 19, 2019. The report identified specific safety and mobility improvements. This fund was established to allow for engineering, utility acquisition, right-of-way acquisition, and construction of future projects, specified in the report.</p> <p>***See Transportation Improvement Fund for costs.</p>	
2025	
Municipal or Regional Housing Study	\$75,000
<p>Housing is a regional issue, like transportation and environmental quality. A lack of a regional approach to affordable housing exacerbates income and racial inequality throughout the region. We are fortunate to live in a prosperous location with a wealth of opportunities that can support individual and family economic well-being and success. Consequently, we are better positioned than many other places to create regional tools to expand housing options, mainly if we take an incremental and results-driven approach.</p> <p>This study should be completed as a regional approach. However, if there is a lack of regional interest in this study, the Township will be prepared to conduct this study alone. This housing study provides decision-makers, stakeholders, and community members with a comprehensive understanding of key housing issues in the region. The study will assess unmet housing demand in the next five, ten, and fifteen years. This study will also offer community leaders and stakeholders a basis for formulating housing priorities, policies, and intervention strategies that can be achieved within two, five, ten, and fifteen years.</p> <p>The Township needs to build a comprehensive analysis of housing needs and implement a housing plan and a set of corresponding policies to improve housing choice and opportunities for attainable and affordable housing within the Township.</p>	
2026	
Long-Range Growth Management Plan (LRGMP)	\$100,000
<p>Great communities don't just happen. They require a guiding vision for the future and a sustained set of strategies for bringing that vision to reality. This plan aims to determine what the grown-up, built-out Ferguson Township should look like. The LRGMP should be a strategic roadmap for the Township to</p>	

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

follow as it grows and matures over the next 25 years. Proper planning results in tangible benefits for the community and efficient use of tax dollars. This plan will be a detailed and wide-ranging effort that reaches beyond the typical 10-year planning horizon and looks ahead 25 years to ensure a sustainable future for the next generation. This plan will establish strategies to guide the future growth and development of the community, assess existing conditions and trends, and provide recommendations for the use and development of land. The plan also establishes strategies for extending and improving transportation services and infrastructure, constructing community facilities, and expanding the Township's economic base. It will identify protections for natural resources and open space.

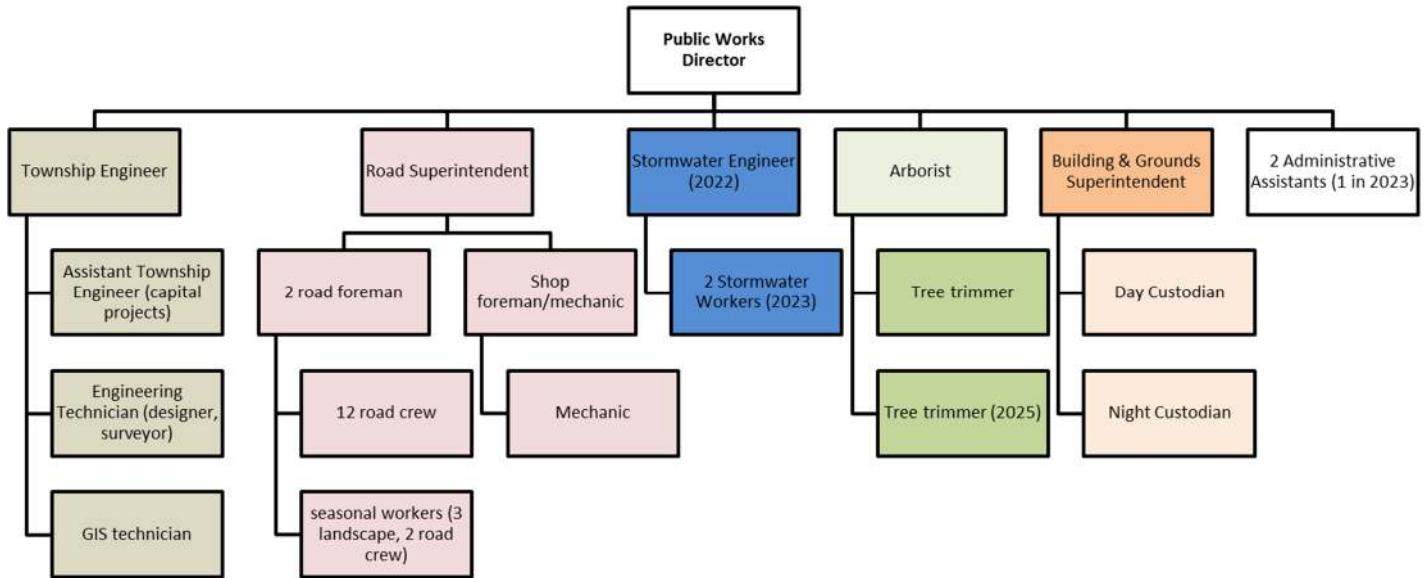
2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

PUBLIC WORKS DEPARTMENT

PUBLIC WORKS STAFFING

The Public Works Department organizational chart is depicted below. The organizational chart reflects current and proposed staffing.



The Public Works Department consists of 5 sections, as shown in the organizational chart. These include Engineering, Stormwater, Road/Fleet Maintenance, Arbor Care, Buildings, and Asset Management.

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

BUILDINGS AND ASSET MANAGEMENT SECTION

The proposed capital cost for the Buildings Section totals **\$3.92 Million or 44.4% of the Capital Reserve Fund Requests** for the five years.

The Public Works Capital Building Fund Appropriation for building systems saves the future replacement of building systems such as HVAC, roofs, doors, windows, flooring, light fixtures, fire system and panels, and fixtures.

TRAISSR is used as the Township's asset management and work order system to assist with managing buildings and assets. The asset management system is being built in 2022. It is expected to be used to collect condition assessment data on building components, traffic signals, signs, stormwater infrastructure, equipment, trees, and other infrastructure assets.

Buildings include:

Administration Building (Admin, Finance, Planning, PW Engineering, Police, all conditioned spaces)

FTPW/FTPD Building 1 (mostly FTPD equipment storage, used for training, heated)

FTPW Building 2 (old salt shed, used for equipment storage, not heated)

FTPW Building 3 (equipment storage, sign shop, welding shop, heated)

FTPW Building 4 (equipment storage, wood shop, partially heated)

FTPW Building 5 (high arch gambrell salt shed, not heated)

FTPW Building 6 (LEED Gold pending maintenance garage heated, offices conditioned, wash bay, fueling station)

FTPW Building 7 (Fire training equipment storage, not heated)

A Building Automation System is used to help manage the heating, ventilation, and cooling systems for the admin building and FTPW building 6.

An interactive touch screen in FTPW building six will display information on green initiatives, LEED education, and electric and gas consumption compared to solar generation. The roof of the building contains a 108KWh solar array.

Green stormwater infrastructure on-site includes traditional BMPs (best management practices) such as stormwater infiltration basins and innovative bio-swales, reforestation, lawn areas converted to pollinator habitat, pervious pavement, rain gardens, hydrodynamic stormwater separator, capture tank for any fuel leaks.

These initiatives are consistent with goal numbers 4) Environmental Stewardship, 5) Best Management Practices, and 7) Promotion of Clean Renewable Energy of the Strategic Plan.

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

The Public Works Department requests the following building items for this planning period.

FERGUSON TOWNSHIP							
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS							
BUILDINGS & GROUNDS							
30.400.409.750							
Description	Department	2023	2024	2025	2026	2027	TOTAL
Fitness Equipment	ALL	2,000	2,000	2,000	2,000	2,000	10,000
Ventilation Control for Police Accreditation	PW	15,225					15,225
Pave PW laydown area	PW	110,250					110,250
Door Fobs	PW	4,200	2,205	2,315	2,431	2,553	13,704
Exterior Lighting per Manager request	PW	45,000					45,000
Additional DVR for police security cameras	PW	2,100					2,100
Additional Building cameras	PW	4,200	4,410	4,631	4,862	4,862	22,965
Structural Pallet Racks PW Bldg 4	PW	2,952					2,952
Precast concrete walls to store stone & materials	PW			58,315			58,315
New Fire Station Land Acquisition	Admin		100,000				100,000
New Fire Station Design & Engineering	Admin			427,500			427,500
New Fire Station Construction	Admin				2,850,000		2,850,000
	Total	185,927	108,615	494,761	2,859,293	9,415	3,658,011

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The Township established a Buildings sinking fund for the replacement of major equipment. The proposed sinking fund activity is included in the following chart. The sinking fund was set up after the Township building was renovated in 2007 to save for the future replacement of building systems such as HVAC, roof, doors, and fixtures.

FERGUSON TOWNSHIP						
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS						
BUILDING EQUIPMENT SINKING FUND						
30.400.409.760						
* YOP=Year of Purchase, YOR=Year of Replacement						
Description	YOP	AGE	YOR	Additions	Deductions	Balance
Beginning Balance 12/31/2021						288,770
Annual Sinking Fund Contribution			2022	30,000		318,770
Annual Sinking Fund Contribution			2023	30,000		348,770
Repaint Exterior Admin Bldg	1997	26	2023		36,000	312,770
Replace 2 steel entry doors	1997	26	2023		2,100	310,670
Replace Admin Building Carpet tiles	2007	16	2023		39,900	270,770
Replace Partial Rubber Roof on Admin Bldg	2005	18	2023		13,466	257,304
Replace Security Camera			2023		1,838	255,466
Salt Shed Roof Repairs			2023		10,500	244,966
Annual Sinking Fund Contribution			2024	30,000		274,966
Replace 2 steel entry doors	1997	27	2024		2,205	272,761
Replace door security system			2024		16,538	256,223
Replace Security Camera			2024		1,929	254,294
Replace Simplex Fire System	2007	17	2024		11,025	243,269
Annual Sinking Fund Contribution			2025	30,000		273,269
Replace 2 steel entry doors	1997	28	2025		2,315	270,954
Replace HVAC system in computer room			2025		11,576	259,378
Replace Security camera			2025		2,026	257,352
Replace Small Water Heater			2025		2,315	255,037
Annual Sinking Fund Contribution			2026	30,000		285,037
Replace 2 steel entry doors	1997	29	2026		2,431	282,606
Replace Security camera			2026		2,127	280,479
Annual Sinking Fund Contribution			2027	30,000		310,479
Replace 2 steel entry doors	1997	30	2027		2,553	307,926
Replace HVAC through wall units (20)			2027		63,814	244,112
Replace light fixtures all buildings			2027		38,288	205,824
Replace Security Camera			2027		2,127	203,697
						203,697
						203,697
Total				180,000	265,073	

EXPENDITURES	
2023	103,804
2024	31,697
2025	18,232
2026	4,558
2027	106,782
Total	265,073

2023-2027 Capital Improvement Plan

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 **\$17.4 Million, or 68.5% of the Capital Expenditures for All Funds.**

Roadway Improvements

Each year a roadway assessment is conducted of approximately half of the Township's 95 miles of roadway. PAVER software generates a pavement condition index based on data collection from visual field observations (boots on the ground inspection). Before 2021, candidate road projects were selected on a "worst first" basis, meaning roads with the lowest PCI were considered first for paving. The pavement condition index was also evaluated in conjunction with geographic considerations and traffic volumes, with input from staff and elected officials to develop the plan of road improvements. At the request of the Board of Supervisors, and after deferring paving projects in 2021, staff investigated the use of PAVER to more scientifically develop the five-year plan of road improvements based on input criteria rather than use the "worst first" approach, which has served us in the past. The road improvements plan represents a budget-constrained approach of approximately 1.0MM/year for hot mix paving and 700K/year for microsurfacing. Using this road improvement approach, the area-weighted average condition of our roads decreases slightly steady, starting at 82.57 after 2023 paving and microsurfacing is complete and ending at 80.62 after 2027 paving and microsurfacing is complete. To make the best use of available funds, PAVER selects road projects for paving and microsurfacing based on the specific condition and distresses for each road segment. PAVER tries to keep roads above or near the critical PCI for the road family. It is most cost-effective to pave roads before they go below critical, and if not enough funds are available, PAVER will ignore roads with the lowest PCIs and allocate funding to roads with the "biggest bang for the buck." However, it becomes apparent that more road sections are in fair, poor, very poor, and even failed condition. A backlog elimination scenario was run that eliminated the backlog of paving work within five years while maintaining the condition of the roadways. This scenario showed an increase in PCI after five years from 84.07 to 87.28, and all but six road sections were in good and satisfactory condition. The cost of this program averaged approximately 3.5MM/year. Both scenarios emphasized microsurfacing, bolstering the importance of our microsurfacing program. Given the cost of microsurfacing per SY rising more than the cost of hot mix paving per SY, staff will begin investigating the merits of thin lift asphalt overlays vs. microsurfacing.

Candidates for paving are listed as line items in the CIP road improvement table. Due to the specialized equipment used in paving operations, large paving projects are competitively bid. Base repair is performed in-house more cost-effectively than by contract. The road crew will continue to focus on maintenance such as crack sealing, potholes, road patches, and base repair.

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 all cases, the existing asphalt surface will then be overlaid. As the average area-weighted PCI is maintained above critical, cost-effective treatments such as thin lift asphalt overlay become feasible.

A cost-effective method to preserve pavement life is microsurfacing, a cold-mix paving system. It is not a hot-mix pavement. The material consists of small aggregate, asphalt emulsion, water, and mineral fillers and is generally applied in two lifts that total 3/8" in thickness. A durable asphalt seal is applied to roads with signs of aging and minor distress. By retarding the surface's natural breakdown, this process extends the pavement's lifespan to 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. Typically microsurfacing is placed in 2 lifts, back to back. Based on historical pricing and translated to an average price per linear foot of 26-foot wide roadway, microsurfacing can be placed for approximately \$16/linear foot of the road.

Based on historical Township pricing data and a condition rating of approximately 80, an existing rural road can be repaved for approximately \$45/linear foot of roadway. An urban road can be repaved for

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2023-2027 Capital Improvement Plan

approximately \$65/linear foot of roadway (excluding any concrete curb, handicap ramps, storm inlets, or pipes estimated separately). The Public Works Department Engineering Section maintains a historical paving pricing cost database. This cost data was converted to SF unit pricing for PAVER. Should a new concrete curb be required, depending on the type of curb and quantity, it adds approx. \$30/linear foot per side (\$60/linear foot for both sides) to the project cost. Needed stormwater system repairs could double the cost of a road project. Again, depending on the pipe's quantity and size, it costs an average of \$150/linear foot to line an 18" diameter storm pipe. When preparing the budget, a certain amount of funding is set aside to replace or reline existing corrugated metal pipe (CMP) under a road to be paved. Before repaving, pipe systems will be cleaned and video assessed to determine the extent of pipe system replacement and repair. Inlet tops are considered for repair or replacement when roads are paved and can be repaired in-house or new tops installed for \$2,000/each.

2023-2027 Capital Improvement Plan

Comprehensive Township-Wide Traffic Study

This study is requested to help the Township understand the effects of development over the past years on the road network. It will forecast growth over the next 20 years and, using modeling software, predict impacts on the roadway network. The study results will provide information to help staff and elected officials plan and program funding for future capital improvements to the roadway system.

Background: In 1998, the Township completed a comprehensive transportation study that forecasted a 20-year horizon (2018) traffic condition based upon assumptions in development within the Township over those 20 years. Development was rapidly occurring, and an understanding of the cumulative effects of the development was not known, nor how to fund improvements to maintain an efficient street network. Based on that study, specific improvements were identified, and a funding source known as the Transportation Improvement Fund (TIF) was created to fund the projects. This study, which was started in the early 90s, had not only assumptions about development patterns over the 20 years, but it also modeled changes in traffic patterns with the then-future completion of significant missing links in the network, such as Blue Course Drive from North Atherton Street to West College Avenue, Old Gatesburg Road from Science Park Road to Blue Course Drive, and Bristol Avenue from West College Avenue to Blue Course Drive.

Ten years later, development within the growth area occurred, zoning changes occurred, and Blue Course Drive was completed. In 2009 an update to the study was initiated to consider these changes to land use and the street network. That study again evaluated a 20-year horizon with a future condition of 2030. Based upon that study, a list of updated projects was created for consideration for funding to maintain network efficiency.

Staff recommends the Township update the study sometime in this 5-year CIP. Changes in zoning and land use will be considered as well as the actual effects of the completion of links such as Old Gatesburg Road and Bristol Avenue. When the Township becomes more linear or even static in development trends, an update to the study may not be warranted.

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FERGUSON TOWNSHIP								
2023 – 2027 CIP CAPITAL PROJECTS DETAIL-CASH BASIS								
PUBLIC WORKS ROAD PROJECTS								
FUND	CAT	DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
R=road, D=stormwater, M=mobility, O=operating								
CR	R	18 LED street lights Pine Grove Mills	250,000					250,000
CR	R	Sealcoat Township Parking Lots	11,000	11,000	12,000	13,000	14,000	61,000
LF	O	Pavement Marking Eradication	43,000	46,000	49,000	52,000	56,000	246,000
LF	O	Pavement Markings	150,000	160,000	172,000	184,000	196,000	862,000
LF	O	Road Materials & Supplies	54,000	57,000	61,000	66,000	70,000	308,000
LF	O	Road Salt	119,000	139,000	148,000	159,000	170,000	735,000
LF	R	ADA Curb Ramp Replacements	96,000	103,000	110,000	118,000	126,000	553,000
LF	R	Mill & Fill in advance of microsurfacing						0
LF	R	Design & Construction Traffic Signal Science Park & Sandy Drive	0	54,000				54,000
TIF	D	Reline/Line CMP pipes for current years projects	46,000	298,000	105,000	85,000	367,000	901,000
TIF	D	Repair Stormwater inlets & replace tops for current years projects			74,000	79,000	84,000	237,000
TIF	M	Audible Pedestrian signals at West College & Bristol						0
TIF	M	Engineering & Construction for Pine Grove Mills TASA (Grant)	820,000					820,000
TIF	M	Level of Service projections for intersections (with planning dept)						0
TIF	M	Northland Mobility Study Implementation (Grant)	0		451,000	2,813,000		3,264,000
TIF	M	Pedestrian Improvements at Blue Course Drive & Martin Street (Grant)		137,000				137,000
TIF	M	Pine Grove Mills Mobility for SR26/SR45/Nixon Road			368,000			368,000
TIF	M	Sealcoat & Pavement Repairs for Bike Paths	32,000	34,000	37,000	39,000	42,000	184,000
TIF	M	Shingletown Road & College Ave Pedestrian Accommodations						0
TIF	R	Comprehensive township-wide traffic study			245,000			245,000
TIF	R	ADA Handicap Ramps for current years projects	15,000	16,000	30,000	14,000	133,000	208,000
TIF	R	Aaron Drive		189,000				189,000
TIF	R	Ashburton Court					26,000	26,000
TIF	R	Autumnwood Drive		0				0
TIF	R	Bachman Lane				26,000		26,000
TIF	R	Birch Court		65,000				65,000
TIF	R	Blue Course Drive	283,000	34,000		433,000		750,000
TIF	R	Bristol Ave		127,000	192,000			319,000
TIF	R	Cato Ave					100,000	100,000
TIF	R	Cherry Hill Road				142,000		142,000
TIF	R	Clinton Ave				143,000		143,000
TIF	R	Cromer Drive					58,000	58,000
TIF	R	Design & Construction school zone flashing lights Cherry Lane	19,000	158,000				177,000
TIF	R	Design & Construction Traffic Signal Science Park & Sandy Drive		508,000				508,000
TIF	R	Denton Drive					72,000	72,000
TIF	R	East Park Hills Avenue				159,000		159,000
TIF	R	Glenwood Circle				60,000		60,000
TIF	R	Koebner Circle			26,000			26,000
TIF	R	Lighting design for 18 LED lights Pine Grove Mills	16,000					16,000
TIF	R	Marjorie May Street					31,000	31,000
TIF	R	Martin Street			48,000			48,000
LF	R	Microsurfacing Liquid Fuels	428,000	229,000	0	0	0	657,000
TIF	R	Microsurfacing TIF	0	229,000	490,000	524,000	561,000	1,804,000
TIF	R	Middle Street	21,000					21,000
TIF	R	Pine Grove Mills parking consultant	15,000					15,000
TIF	R	Park Center Boulevard	78,000					78,000
TIF	R	Plainfield Road			279,000			279,000
TIF	R	Potential Green Light Go intersection improvements (Grant)	144,000	155,000	165,000	177,000	135,000	776,000
TIF	R	Princeton Drive		136,000				136,000
TIF	R	Replace concrete curb for this years road projects				66,000	70,000	136,000
TIF	R	Revendale Road					99,000	99,000
TIF	R	Rosemont Drive		69,000				69,000
TIF	R	Saratoga Drive		24,000				24,000
TIF	R	Stonebridge Drive			0		291,000	291,000
TIF	R	Summersweet Lane					33,000	33,000
TIF	R	Vairo Boulevard			281,000			281,000
TIF	R	Val Verda Drive			199,000			199,000
TIF	R	West Gatesburg Road		57,000		33,000		90,000
TIF	R	Woodberry Circle					58,000	58,000
Total			2,640,000	3,035,000	3,542,000	5,385,000	2,792,000	17,394,000

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PUBLIC WORKS EXPENDITURES BY TYPE								
	D	Drainage Projects	46,000	298,000	179,000	164,000	451,000	1,138,000
	R	Road Projects	1,376,000	2,164,000	2,077,000	1,908,000	1,807,000	9,332,000
	M	MultiModal Projects	852,000	171,000	856,000	2,852,000	42,000	4,773,000
	O	Operating Expenses	366,000	402,000	430,000	461,000	492,000	2,151,000
Total			2,640,000	3,035,000	3,542,000	5,385,000	2,792,000	17,394,000

PUBLIC WORKS EXPENDITURES BY FUND AND TYPE								
CR	D	Drainage Projects-Capital Reserve	0	0	0	0	0	0
CR	R	Road Projects-Capital Reserve	261,000	11,000	12,000	13,000	14,000	311,000
TIF	M	MultiModal Projects-Transportation Improvement	852,000	171,000	856,000	2,852,000	42,000	4,773,000
TIF	D	Drainage Projects-Transportation Improvement	46,000	298,000	179,000	164,000	451,000	1,138,000
TIF	R	Road Projects-Transportation Improvements	591,000	1,767,000	1,955,000	1,777,000	1,667,000	7,757,000
LF	R	Road Projects-Liquid Fuels	524,000	386,000	110,000	118,000	126,000	1,264,000
LF	O	Operating Expenses	366,000	402,000	430,000	461,000	492,000	2,151,000
Total			2,640,000	3,035,000	3,542,000	5,385,000	2,792,000	17,394,000

Americans with Disability Act (ADA) Handicap Accessibility Sidewalk Intersection Ramp Improvements

Per federal and state regulations, sidewalk intersection ramps are upgraded to current ADA standards. If upgrades are required, they are made whenever a road is paved or microsurfaced.

For roads to be paved or microsurfaced, the concrete work is included in the CIP as a line item. The cost varies for each ramp depending on the existing grades and the 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.

Traffic Signals and Transportation Studies:

Automated Red Light Enforcement (ARLE) Grant – Traffic Signal Optimization Project

Through ARLE, the Township is expected to receive grant funding in 2022 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. This project, contract number 2016-C11, went into construction in 2022. Future grant funding is possible through either ARLE or GLG, or both.

ARLE grant applications could also be submitted to request funding assistance for rectangular rapid flashing beacons (RRFB) on Blue Cours Drive and Martin Street.

Green Light Go (GLG) Grant – Traffic signal vehicle detection upgrade

The Township has consistently awarded funding through the GLG program to upgrade several traffic signals yearly to digital radar vehicle detection. This technology replaces ground loops or video detection making the signal operations more reliable. Staff will continue to apply for these grants.

SR26/SR45/Nixon Road (aka flashing light in Pine Grove Mills) - The Pine Grove Mills Mobility Study identified this intersection for improvements via either a round-a-bout or stop control with geometric enhancements to improve pedestrian mobility and safety. The public works department acknowledges advancing engineering design for this project in this CIP via fund 30.414.750 ARPA (\$80,000). Right of way and utility relocation could occur in 2024, with construction in 2025. The advancement of the project may depend on the complexity of the project.

Science Park Road/Sandy Drive intersection (North)

This intersection warrants a traffic signal. Staff expected to complete the design for this project in-house in 2022. However, given staffing shortages and an aggressive capital improvement plan, this project was

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not designed for 2022. Staff should complete the design of this project in 2022/2023 with an anticipated 2023 construction start.

Pine Grove Mills Mobility Study – pedestrian and bicycle improvements

Grant funding totaling \$700,000 has been secured for the construction and inspection of improvements to include bike lane shoulder widening on SR45 west of Pine Grove Mills to near Harold Drive, sharrows in town to Nixon Road, an RRFB on Nixon Road at the bike path crossing near Sunday Drive, and sidewalk replacement on the west side of Water Street from the flashing light to Chestnut Street. Engineering for this project (funded locally) is expected to be completed in 2023, with construction beginning as soon as late 2023.

Consider funding the design of other projects suggested by the Pine Grove Mills Mobility Study in future years.

Northland Area Mobility Study Implementation

Refer to the Planning and Zoning section for any set-aside funding for potential projects identified in the Northland Area Mobility Study completed in 2019. Many worthwhile projects were identified, including pedestrian crossing upgrades, lighting and safety improvements, bike path improvements, and transit improvements. Tier 1 projects range in estimated cost from \$25,000 to \$500,000. The public works department suggests moving forward with engineering for pedestrian improvements such as an RRFB (rectangular rapid flashing beacon) and overhead lighting to be installed on Blue Course Drive near Martin Street and two RRFBs and overhead lighting on Martin Street. ARP funds are committed to this project. Consider advancing engineering design for the bike path connectivity project from Teaberry Lane to the McKee Street bike path in 2023. Utility work can be considered for 2024, with construction anticipated in 2025.

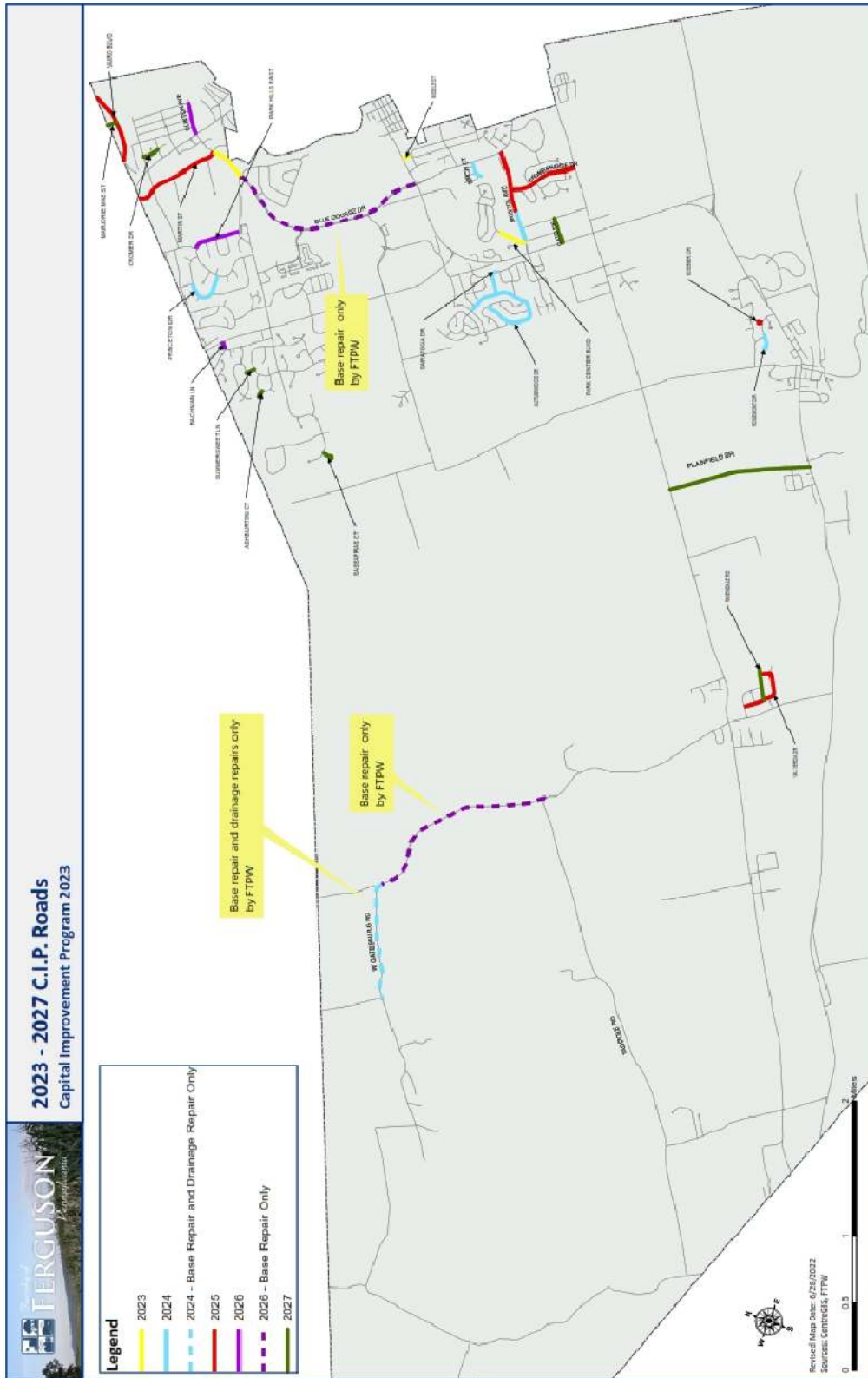
Storm Pipe Improvements associated with Road Projects

Before paving a road, the conditions of any inlets are assessed visually, and a remote-controlled camera is used to assess the conditions of any storm pipes. Repairs to pipes under roads are conducted before paving. In addition, utility companies are notified of the road paving and asked to inspect their facilities and perform any needed repairs. Since a newly paved road can last 20 to 30 years before repaving, it is important to ensure the underground infrastructure is in good order to lessen the number of paving cuts in a newly paved road. Pave cuts seriously degrade the road condition. This CIP reflects anticipated inlet and storm pipe replacement costs associated with road paving projects. Entire new inlets set in place can cost \$3,000 to \$4,000 each. It is sometimes possible for FTPW to repair inlets and tops, which do not need to be entirely 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 with installation will add about \$125/ linear foot to the project cost plus roadway and curb restoration (say \$30/LF). The structural lining of an old corrugated 18-inch diameter pipe could cost \$150/linear foot for long runs and more for small quantities.

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ROADS 2023-2027



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PAVER PCI INDEX 2023-2027



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STORMWATER PROJECTS FUND 20

The Stormwater Projects Fund represents the program's cost during the term of the capital plan. The stormwater fee is expected to provide funding for this program. The total proposed expenditures are **\$6.67 Million**, including salaries. Beginning in 2022, the stormwater fund has been reclassified as a Special Revenue Fund since it has a separate revenue source.

FERGUSON TOWNSHIP						
2023 – 2027 CIP CAPITAL PROJECTS DETAIL-CASH BASIS						
STORMWATER FUND PROJECTS						
DESCRIPTION	2023	2024	2025	2026	2027	TOTAL
MS4 Chesapeake Bay Pollutant Reduction Program	250,000	250,000	250,000		75,000	825,000
Park Hills drainage improvement	1,500,000					1,500,000
Line CMP pipes	401,250	429,338	459,391	491,549	525,957	2,307,485
Video assess and clean CMP pipes	132,951	142,257	152,216	162,871	174,272	764,567
New storm inlets	16,050	17,174	18,376	19,662	21,038	92,300
Community Partnership Program	53,500	57,245	61,252	65,540	70,128	307,665
Johnson Road Drainage Redesign & Metzger's Easement	14,570					14,570
Deerfield Drive roadside swale program		57,245				57,245
						0
	2,368,321	953,259	941,235	739,622	866,395	5,868,832

Stormwater Fee

In 2021 the Board of Supervisors adopted a stormwater fee ordinance after years of study and deliberation. Starting in 2022, a dedicated funding source is utilized for stormwater repairs and projects not directly attributed to a road paving project. Stormwater improvement costs associated with a road paving project are included under TIF or LF expenses. The Stormwater fee will also be used for costs related to compliance with Municipal Separate Storm Sewer System (MS4) requirements, replacing failing stormwater infrastructure not directly attributed to a road paving project, addressing flooding, labor and equipment expenses for stormwater maintenance, public/private partnerships to address maintenance issues such as stormwater basin repairs due to mostly public stormwater. In addition, the fee is to pay for storm pipe video assessment and cleaning. This is necessary to understand the condition of our underground infrastructure and determine which pipes need to be repaired, replaced, or lined.

Implementation of projects related to the Chesapeake Bay Pollutant Protection Plan (CBPRP) and implementation of the stormwater fee are consistent with goals 1) Financial Stability, 4) Environmental Stewardship, 5) Best Management Practices for Operations, 6) Increase Participatory Government, and 9) Partnerships and Regional Thinking of the Strategic Plan.

Storm Pipe Video Assessment Program

Funding is set aside each year to video assess the condition of our stormpipes. The Township owns and maintains 174,200 linear feet (or 33 miles) of stormwater pipe. Sixteen miles of this pipe are constructed of corrugated metal, some as old as 40 years. Additionally, there are 22 miles of privately owned stormwater pipes. Video assessment, preceded by pipe cleaning, is the first step in the asset management plan for stormwater pipes. Pipe sections are then rated on a NASSCO scale.

Storm Pipe and Inlet Improvements

After stormpipes are assessed by video, they are prioritized for replacement and repair. Sometimes, spot repairs are necessary due to compromised integrity by rusting, collapse, or penetration. In some cases, the pipe failure is more significant, and sections of the pipe require repair. The NASSCO (National Association Of Sewer Service Companies) pipe rating system assigns priorities to pipe repair and helps

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guide the type of repair. The two most common repairs for long pipe sections are pipe replacement and lining. Pipe replacement includes opening cutting the ground surface, replacing the pipe, and restoring the surface. Pipe lining involves inserting a pipe liner material into the pipe and curing it with ultraviolet light.

The Township owns 2,352 storm inlets (aka catch basins). Private property owners own another 408 inlets. The stormwater cost of service model includes the services of part-time interns to help collect data, the first step in the asset management process. Inlets in need of repair, not associated with a specific road paving project, are funded through the stormwater fee.

Pollution Reduction Plan (CBPRP)

A condition of the Township's National Pollutant Discharge and Elimination System (NPDES) Municipal Separate Storm System (MS4) permit is the completion and implementation of a Chesapeake Bay Pollutant Reduction Plan, often now referred to as PRP. A specific plan was developed, showing how particular projects will reduce pollutant loads to the Chesapeake Bay. The program offers 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 each year to design, acquire the right of way, and construct stream channel restoration projects as required.

Park Hills Drainageway

Design work continues on this drainageway improvement project in Park Hills, located between Devonshire Drive at the north end and Circleville Road at the south. This incised waterway (dry most of the year but handling a lot of stormwater during heavy rain events) is designed to provide a natural restoration using step pools. The project also includes utility coordination and relocation. The Township Arborist is involved in preparing a tree protection plan. Some trees will be impacted to construct the project. Steps were taken during design to mitigate the impact on trees. Some private property stormwater easements will be required. Design requires submissions and approvals by PaDEP and FEMA since work is planned in a floodplain. Funding for construction is included in this 5-year CIP.

Community Partnership Program

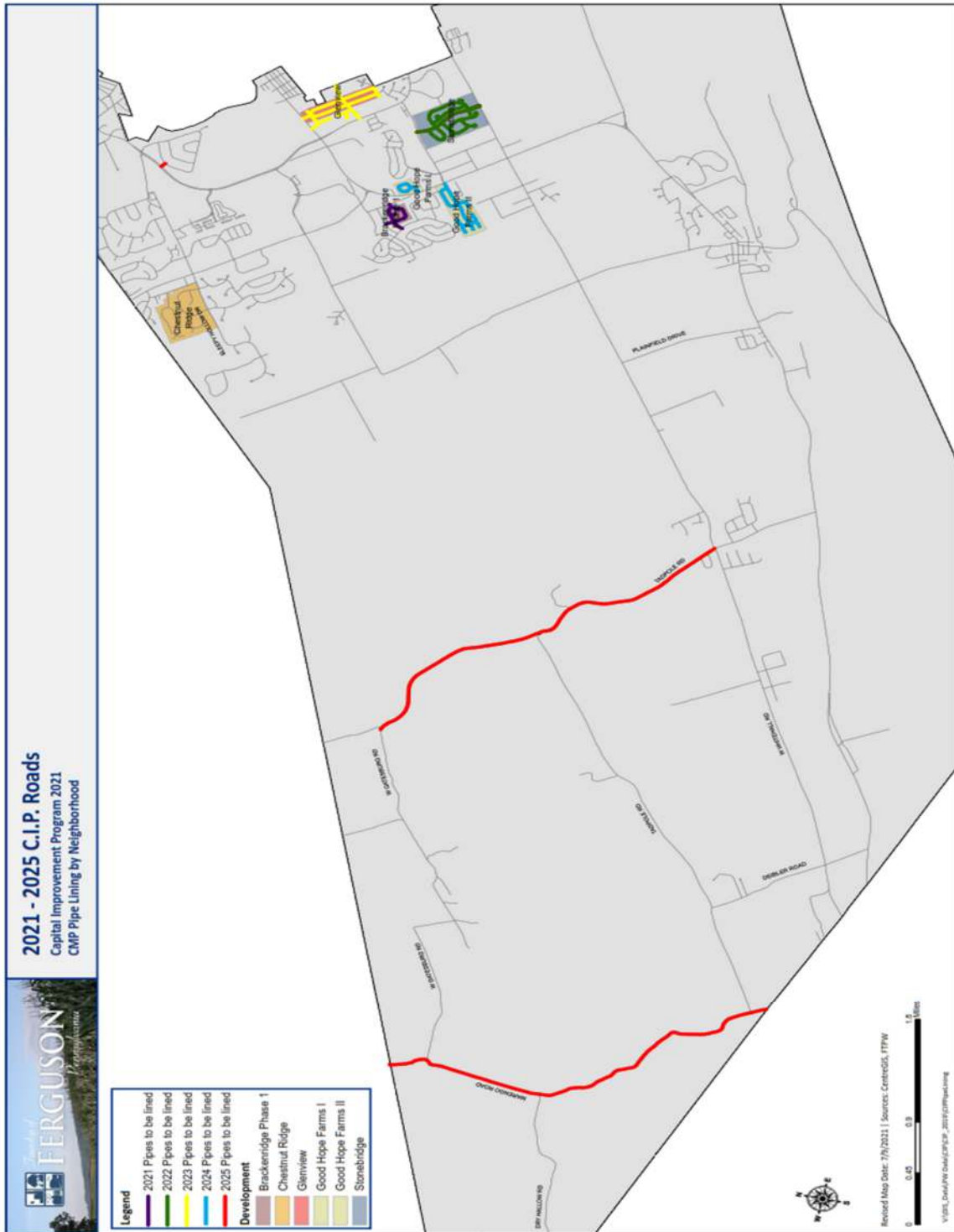
Property owners needing assistance repairing stormwater infrastructure can request funding from the Township through this program. Candidate projects must show a need for improvement and demonstrate that public stormwater is commingling with private stormwater. Since 2022 is the program's first year, ranking criteria will be developed to prioritize projects requesting funding. Cost-sharing will be based on the ratio of public to private stormwater determined by either the size of the contributing drainage area or the quantity of estimated runoff.

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PIPELINING 2023-2027

No change to the 2021-2025 map



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ARBORIST SECTION – PUBLIC TREE MAINTENANCE

Most arborist requests and Tree Commission initiatives are funded through the operating budget, including contracted tree trimming, removal, and injections. This CIP includes purchasing battery-powered electric mowers for roadside mowing. An electric truck for use by the arborist and fleet use is proposed. A modular heavy-duty truck for urban forestry operations is also requested, with a preference for electric if available or hybrid.

Since 2020 tree planting is considered a capital expense, funding is requested for this activity each year of the 5-year CIP.

A full-time municipal tree specialist was requested, and the position was approved in 2020. Due to the pandemic, postponement of the purchase of a new bucket truck, and hiring conditions, the position has remained unfilled. It is anticipated this position will be filled in 2023.

FERGUSON TOWNSHIP							
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS							
NEW ITEMS ARBORIST							
30.400.455.375							
Description	FUND	2023	2024	2025	2026	2027	Total
Street Tree Planting	CR	31,833	34,061	36,445	38,996	41,726	183,060
							0
							0
Total		31,833	34,061	36,445	38,996	41,726	183,060

Street tree planting 70 Balled and Burlaped and 30 bare root trees each year with a 7% price escalation annually

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PARKS AND RECREATION

The proposed five-year Capital Improvement Program Budget for Parks and Recreation (not including CRCOG) totals **\$1.92 Million or 7.0% of the Capital Projects Requests**. The following projects are recommended in the upcoming five years.

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 parks. The Township's portion of the repayment is now incorporated into the Township's annual operating costs.

The 2023-2027 CIP includes Suburban Park phase A improvements, Cecil Irvin Park improvements, Tudek Park Phase IIIA, and restroom facilities at Haymarket Park.

The CIP also includes two park master plan updates, Fairbrook and Greenbriar/Saybrook Parks, which may be included in the Recreation, Parks, and Open Space Plan update scope of work.

FERGUSON TOWNSHIP							
2023 – 2027 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS							
PARK IMPROVEMENT FUND 34							
34,400,452,750							
Description	Loan/Grant Amount	2023	2024	2025	2026	2027	TOTAL
Playground Safety & Updates		10,000	10,000	10,000	10,000	10,000	50,000
Community Orchard Program			10,000				10,000
Park Surveying Program		10,000	10,000	10,000	10,000		40,000
Recreation, Parks, Open Space Plan		10,000					10,000
Suburban Park Phase 1A Construction	250,000	750,000					750,000
Greenbriar/Saybrook playground equipment replacement		100,000					100,000
GaGa Pit		5,000					5,000
Cecil Irvin Park Phase II	160,000		320,000				320,000
Fairbrook Park Natural Landscape Areas		6,000					6,000
Restroom outside sewer service area in Township Park					50,000		50,000
Haymarket Restroom Facilities		-	165,000				165,000
Veterans Memorial @ Louis E Silvi Baseball Field	50,000	50,000					50,000
Compost Facility at Meadows Park				5,000			5,000
Tudek Park Phase IIIA				355,000			355,000
Tudek Park Butterfly Garden Observation Deck		5,000	50,000				55,000
Total	460,000	946,000	565,000	380,000	70,000	10,000	1,971,000

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Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps outlined in the Ferguson Township Strategic Plan. Over the next five years, several 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.

2023	
Playground Safety and Contingency Program	\$10,000
This item provides funding for equipment upgrades and replacements to meet playground safety standards.	
Recreation, Parks, and Open Space Plan (carry over)	\$10,000
The Recreation, Parks, and Open Space (RPOS Plan) provides a long-term outlook and vision for Ferguson Township parks, recreation facilities, and open space. The update will drive near-term and long-range planning, ensure Township parks provide recreational opportunities for all community members and direct decision-making and resources toward a defined vision for the future.	
Suburban Park Construction of Phase 1A (carried over)	\$750,000
The BOS approved the Suburban Park Master Plan Update in May 2019. Staff recommends the Township initiate park improvements by budgeting for Phase A1 to allow for the drainage improvements, which will create a free-flowing drainage channel through the park. Also, this phase will include stormwater Best Management Practices (BMPs) associated with the channel and the bridge/boardwalk crossings. The Township was awarded a DCNR C2P2 \$250,000 grant award. The Township's obligation will be 50 percent of the budgeted amount if awarded the grant.	
Saybrook/Greenbriar Park Playground Equipment Replacement	\$100,000
Park play equipment is near the end of its useful life and is considered outdated. This project will replace the main piece of play equipment with a new structure that is safe and designed for age-appropriate play. The estimate assumes the required site work will be completed by staff.	
Fairbrook Park Natural Landscape Areas	\$6,000
The Board of Supervisors approved a Grow Zone and two designated native landscape areas at Fairbrook Park. This appropriation will support the removal of the existing brush, purchasing seed mix, and signage.	
Park Surveying Program	\$10,000
This is a continuation of the park surveying program mentioned in 2021. Parks that will be surveyed in 2023 have yet to be identified and will depend on priorities and the ability of staff to complete any work in-house.	
Tudek Butterfly Gardens Observation Deck Design	\$5,000
This is at the request of the board of supervisors to design and install an observation deck at the Tudek Park butterfly gardens. Design is scheduled for 2023 and construction in 2024.	
Veterans Memorial at Louis E. Silvi Baseball Field	\$50,000

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

<p>This appropriation is to install a memorial to honor military veterans at the Louis E. Silvi Baseball Complex. The request was submitted by the Louis E. Silvi Foundation to honor Mr. Silvi's service and commitment to remembering veterans' sacrifices from all branches. The funding for this installation is planned to come from the Louis E. Silvi Foundation.</p>	
GaGa Ball Pit	\$5,000
<p>Residents requested a GaGa Ball pit in Ferguson Township. GaGa Ball is a dodgeball-type game accessible to all ages and physical abilities and growing in popularity. The permanent installation of a Gaga Ball pit is unique to the Centre Region.</p>	
2024	
Tudek Butterfly Gardens Observation Deck Design	\$50,000
<p>This is at the request of the board of supervisors to design and install an observation deck at the Tudek Park butterfly gardens. Design is scheduled for 2023 and construction in 2024.</p>	
Haymarket Park Restroom Facilities	\$165,000
<p>The master plan for Haymarket Park includes the construction of restroom facilities. This park is a highly-used, centralized park. Currently, the only Township park where permanent restroom facilities are constructed is Tom Tudek Memorial Park. This estimate represents the cost of a two-stall turnkey restroom.</p>	
Cecil Irvin Park Phase II	\$320,000
<p>The Township plans to submit a grant application to the Department of Conservation and Natural Resources Community Conservation Partnerships Program in 2022 to continue the development of Cecil Irvin Park. Planned Improvements include an amphitheater, a porous pavement parking area off of Nixon Road, a pavilion, and a connecting shared use path to the existing developed area of the park. The amount budgeted reflects the project's total cost, and a 50 percent grant match will be requested.</p>	
Community Orchard Program	\$10,000
<p>Residents have requested in prior years that the Township install a community orchard at a local park. Several concerns accompany this request, and the staff requires additional time to research and plan for this installation appropriately. This is budgeted as a placeholder for 2024.</p>	
Park Surveying Program	\$10,000
<p>This is a continuation of the park surveying program mentioned in 2021. Parks that will be surveyed in 2024 have yet to be identified and will depend on priorities and the ability of staff to complete any work in-house.</p>	
Playground Safety & Update Program	\$10,000
<p>This item provides funding for equipment upgrades and replacements to meet playground safety standards.</p>	
2025	
Compost Facility at Meadows Park	\$5,000
<p>In collaboration with residents, staff recommends the Township designate a compost facility at Meadows Park.</p>	
Park Surveying Program	\$10,000

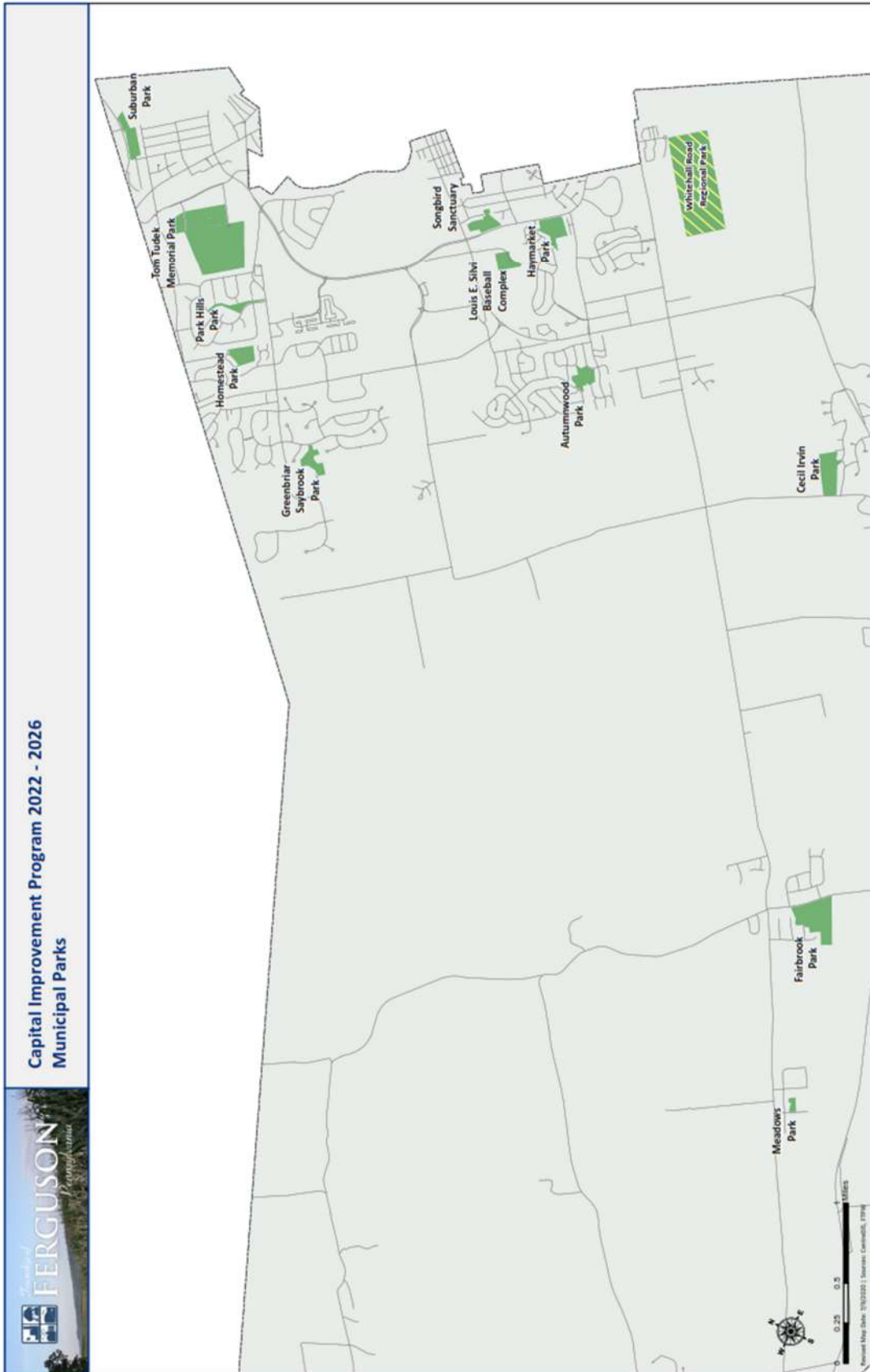
2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

This is a continuation of the park surveying program mentioned in 2021. Parks that will be surveyed in 2025 have yet to be identified and will depend on priorities and the ability of staff to complete any work in-house.	
Playground Safety and Contingency Program	\$10,000
This is a continuation of the park surveying program mentioned in 2021. Parks that will be surveyed in 2025 have yet to be identified and will depend on priorities and the ability of staff to complete any work in-house.	
Tom Tudek Memorial Park Phase IIIA	\$355,000
Completion of Tudek Park Phase 3a includes the construction of two pickleball 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.	
2026	
Park Restroom – Outside Sewer Service Area	\$50,000
This item is to install restroom facility services by a conventional or unconventional treatment system for a park to be designated outside the Centre Region Sewer Service Area.	
Park Surveying Program	\$10,000
This is a continuation of the park surveying program mentioned in 2021. Parks that will be surveyed in 2026 have yet to be identified and will depend on priorities and the ability of staff to complete any work in-house.	
Playground Safety & Update Program	\$10,000
This item provides funding for equipment upgrades and replacements to meet playground safety standards.	
2027	
Playground Safety & Update Program	\$10,000
This item provides funding for equipment upgrades and replacements to meet playground safety standards.	

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan



2023 COMPREHENSIVE BUDGET

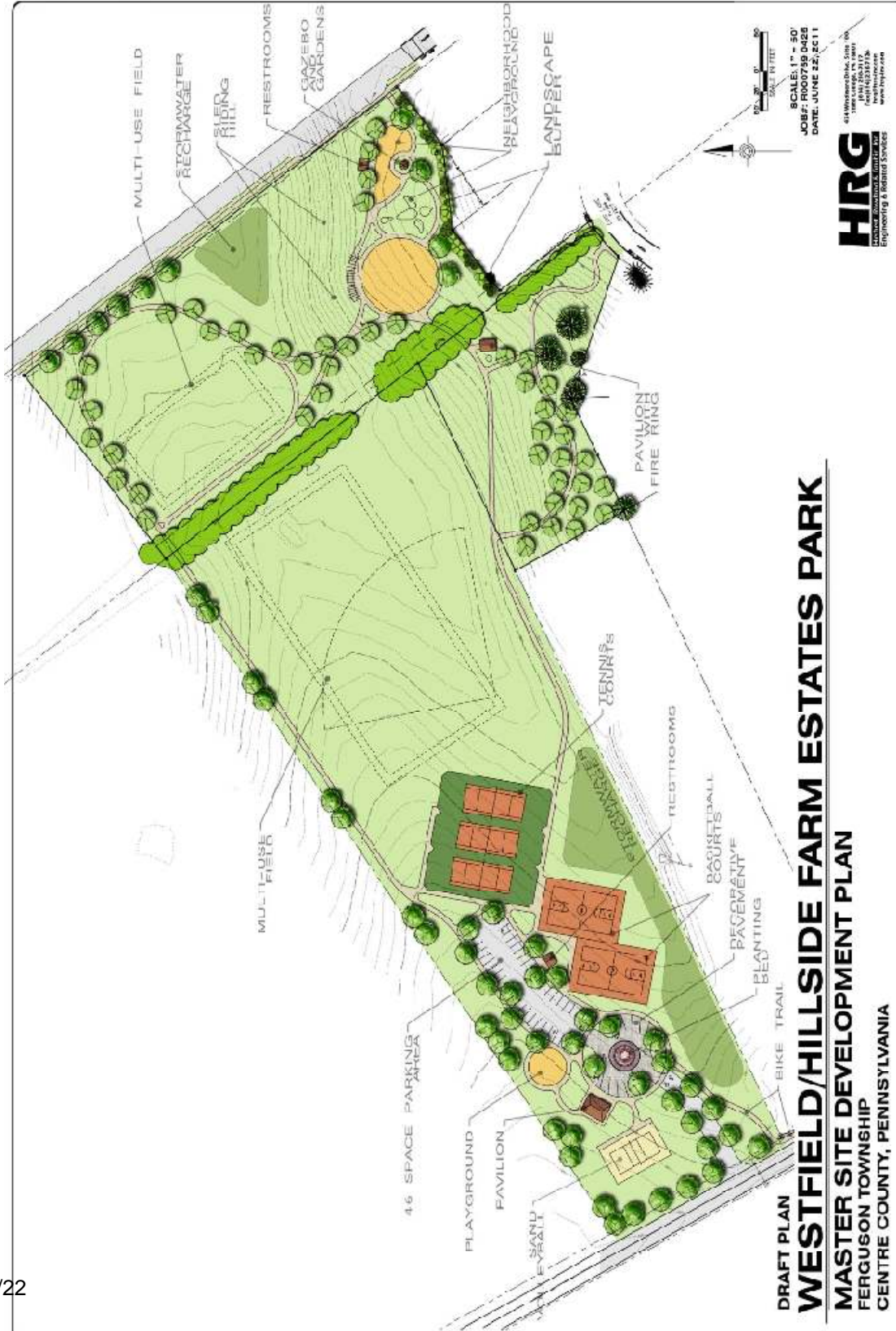
2023-2027 Capital Improvement Plan



Prepared For: **FERGUSON** Pennsylvania

Prepared By: **YSM**

Suburban Park Master Plan
 Fergusson Township, Centre County, Pennsylvania
 May 2019



2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan

2023 COMPREHENSIVE BUDGET

2023-2027 Capital Improvement Plan



FUND 31
*REGIONAL CAPITAL RECREATION
PROJECTS FUND*

2023 COMPREHENSIVE BUDGET

31 REGIONAL CAPITAL RECREATION PROJECTS FUND

This fund was initially created to account for the transactions related to the sales agreement for the land sale between Ferguson Township, Lezzer Haubert, and Penn State University for the Whitehall Regional Park. It is used to account for regional park projects.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$16,069	\$12,000	\$15,000	\$15,000

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

387 PRIVATE CONTRIBUTIONS

387.000 Developer Contributions	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This account represents revenue related to developer contributions toward regional park and recreation projects.

392 INTERFUND TRANSFERS IN

392.001 Transfers from the General Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$278,990	\$0	\$0	\$0

This account represents miscellaneous transfers from the general fund.

EXPENDITURES

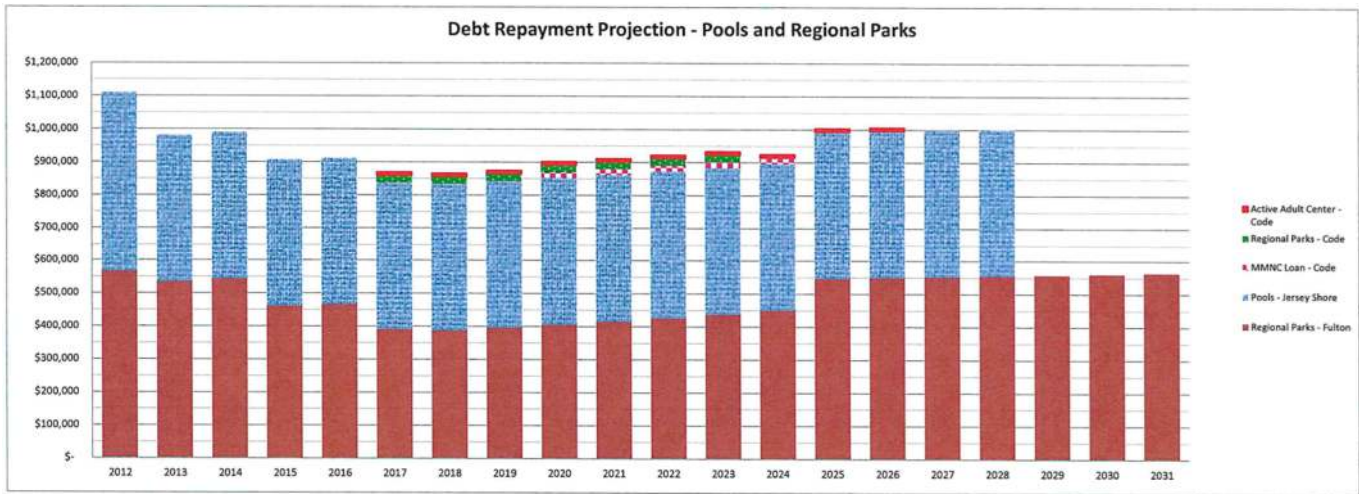
452 REGIONAL PARKS CAPITAL PROJECTS

452.535 CRPR Regional Parks Capital	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$106,459	\$129,688	\$129,688	\$129,574

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 under the resolution establishing the fund.

The COG Parks & Rec contribution is computed using the modified COG formula for Parks & Rec. Below is the debt schedule provided by CRPR for the pools and the park's debt.

2023 COMPREHENSIVE BUDGET



452.750 Regional Park – Capital Improvements	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

The Board established this account in 2019 for funding commitments to regional park projects outside of debt service.

492 INTERFUND OPERATING TRANSFERS OUT

492.034 Transfers to Park Improvement Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This line item represents interfund transfers to the Park Improvement Fund (34) for local parks.

FUND 32
*TRANSPORTATION IMPROVEMENT
FUND*

2023 COMPREHENSIVE BUDGET

32 TRANSPORTATION IMPROVEMENT FUND

The Transportation Improvement Fund was created in 2001 to secure sufficient funding for major road projects. In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and increasing the real estate tax. The Board further directed a specific fund to account for the taxes collected from these increased tax rates. The Transportation Improvement Fund has been established under Resolution 2001-25. Later it was expanded further to include all road projects and related bike paths and drainage projects. In 2022, stormwater projects are included in a separate stormwater fund 20.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$27,898	\$30,000	\$53,000	\$53,000

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

351 FEDERAL GRANT REVENUES

351.030 Federal Grant	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

No federal funding is budgeted for the current year.

354 STATE GRANT REVENUES

354.030 PTCI Grant	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$160,000	\$605,000	\$0	\$816,000

Grant funding is budgeted for Green Light Go for 2023 as well as the TASA grant (\$700,000).

387 PRIVATE CONTRIBUTIONS

387.000 Developer Contributions	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This line item provides for the developer's contributions.

392 INTERFUND TRANSFERS IN

392.001 Transfers from General Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,352,335	\$1,289,400	\$1,302,705	\$1,308,233

2023 COMPREHENSIVE BUDGET

Beginning in 2022, the township increases the allocation amount to 50% from 40% to stabilize the Transportation Improvement Fund balance.

Tax	Rate
Real Estate	21.88%
Real Estate Transfer	50.00%
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 each tax's projected tax basis).

2023 BUDGET			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,503,628	21.88%	\$328,994
Real Estate Transfer Tax	\$1,500,000	50.00%	\$750,000
Earned Income Tax	\$7,132,508	3.214%	\$229,239
Total			\$1,308,233
2022 PROJECTED			
DESCRIPTION	AMOUNT	RATE	EXTENDED
Real Estate Tax	\$1,488,740	21.88%	\$325,736
Real Estate Transfer Tax	\$1,500,000	50.00%	\$750,000
Earned Income Tax	\$7,061,890	3.214%	\$226,969
Total			\$1,302,705

EXPENDITURES

408 PUBLIC WORKS-ENGINEERING

408.314 Engineering Design	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$60,739	\$234,000	\$114,000	\$215,000

This account represents the costs of engineering and design for various road and road-related projects, including carryover from 2022.

Advance engineering design for a mid-block crossing on Blue Course Drive between Martin Street and Circleville Road with a RRFB (rectangular rapid flashing beacon), overhead lighting, median refuge, raised concrete median, and possible transit waiting/boarding areas on both sides of Blue Course Drive. Coordinate with CATA regarding amenities to be designed. Construction may include a concrete slab but construction of any bus stop amenities is to be funded by CATA. Design in-house	\$0
Based on a consultant selection process in 2022, McCormick Taylor will design pedestrian and bicycle improvements in Pine Grove Mills in accord with the scope of a TASA grant for construction. Improvements include a sidewalk on the west side of SR26 up Pine Grove Mountain from SR45 to Chestnut Street, widen shoulders on	\$200,000

2023 COMPREHENSIVE BUDGET

SR45 west of the school toward Ross Street, sharrows in Pine Grove Mills, a RRFB on Nixon Road at the bike crossing near Sunday Drive.	
Consultant lighting design assistance for 18 new lights in Pine Grove Mills west of Nixon Road (carryover from 2022)	removed
Design school zone flashing lights on Cherry Lane re Radio Park Elementary School. Design in-house	\$0
Overhead lighting design at Cherry and Martin (assume WPP cobra light on existing pole)	\$0
Pine Grove Mills Parking Study (to be done in-house, however contingency funding is provided if consultant work is needed)	\$15,000

434 STREET LIGHTS

434.361 Street Light Construction	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$6,840	\$250,000	\$0	\$300,000

This item provides funding for capital expenses related to the Pine Grove Mills street light project to rewire and install 2700K LED retrofit fixtures on 25 ornamental street lights on Pine Grove Road and 10 ornamental street lights on Nixon Road. The existing HPS lights will be removed from the WPP tariff. Cutoffs will be installed to allow FTPW to maintain the lights (\$300,000).

435 SIDEWALKS & CROSSWALKS

435.610 Mobility Study Implementation	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$611,000

Funding is requested to implement the Northland Area & Pine Grove Mills Mobility Studies to reach sufficient funding for the projects. This allocation includes committed fund balances.

\$30,000 is being carried from 2022 to 2023 for the Terraced Streetscape Zoning rewrite.

PINE GROVE MILLS MOBILITY COMMITTED FUND	ADDITIONS	DEDUCTIONS	BALANCE
Beginning Balance			\$300,000
2023 Commitment	removed		\$300,000
Engineering design for SR26/SR45 and Nixon Road		160,000	\$140,000
Ending Balance			\$140,000

NORTHLAND MOBILITY COMMITTED FUND (goal \$1,000,000)	ADDITIONS	DEDUCTIONS	BALANCE
Beginning Balance			\$500,000
2023 Commitment	removed		\$500,000
Blue Course Mobility crossing		451,000	\$49,000

2023 COMPREHENSIVE BUDGET

Ending Balance			\$49,000
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439 ROAD CAPITAL CONSTRUCTION

439.310 Professional Services- ROW Appraisal & Consultation	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$41,000

This item provides funding for any necessary appraisal fees for capital road projects. In 2023 right of way services are needed related to the Pine Grove Mills pedestrian and bicycle improvement project to include the acquisition of temporary construction easements along SR26 on Pine Grove Mountain to install new sidewalks (\$21,000) plus (\$20,000) for consultation services.

439.313 Right of Way Acquisition Costs	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$26,000	\$0	\$38,000

This item provides funding for any necessary easements required for capital road projects. Included in 2023 is the cost to acquire temporary construction easements along SR26 on Pine Grove Mountain to install new sidewalks (\$12,000). In addition, funding is requested for right of way or easement acquisition related to the future construction of the traffic signal at Science Park Road and Sandy Drive (north) (\$26,000).

439.360 Utility Relocation Costs	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This fund will be utilized for any utility relocation costs for capital road improvement projects currently under design. Impacts on utilities will be minimized, and known effects will be discussed with utility providers in advance; however, not all impacts have been identified.

439.610 Capital Construction	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$244,948	\$4,175,000	\$2,747,056	\$1,587,000

Project Description	Amount
Middle Street (moved to microsurfacing) base repair and crack sealing by FTPW	\$0
Park Center Boulevard from Bristol Ave to Hawknest Road (moved to microsurfacing) base repair and crack sealing by FTPW	\$0
Blue Course Drive from Martin Street to Circleville Road – this project includes base repair and surface profiling to address ponding water and a new asphalt overlay. Included in the Northland Mobility committed funds are, improvements outlined in the Northland Mobility Study are proposed including constructing a mid-block crossing on Blue Course Drive with a RRFB (rectangular rapid flashing beacon), overhead lighting, median refuge, raised concrete median, and transit waiting/boarding areas on both sides of Blue Course Drive (transit amenities and funding to be	\$443,000

2023 COMPREHENSIVE BUDGET

coordinated with CATA). Limits of paving may be extended to Atherton Street.	
Reline/Repair/Replace CMP storm pipes for this year's road paving projects	\$0
ADA Compliant Curb Ramp Replacement Program for paving	\$35,000
Sealcoat and pavement repairs for bikepaths	\$32,000
Possible start of construction of PGM bike and ped safety per TASA grant including widening shoulder/bike land on SR45, sharrows on Pine Grove Road, RRFB on Nixon Road, and sidewalk on west side of SR 26 on Pine Grove Mountain to Chestnut Street (includes inspection fees). If construction does not start in 2023 then funding should be moved to 2024	\$700,000
Green Light Go funded intersection improvement project (nothing planned for 2023)	\$0
Overhead lighting at Cherry and Martin (assume WPP cobra light on existing pole, move to fund 2)	\$0
Construct school zone flashing lights on Cherry Lane at Radio Park Elementary School	\$145,000
Carryover from 2022 - Final completion of contract 2016-C11 ARLE Performance Metrics/GLG Radar Detectors	\$43,000
Carryover from 2022 – install audible push buttons for ADA accessibility at traffic signals at the intersections of College/Bristol and College/Blue Course	\$157,000
Carryover from 2022 – pedestrian accommodations at new traffic signal under construction by PennDOT at Shinglestown Road SR45/26	\$32,000

492 INTERFUND OPERATING TRANSFERS OUT

492.020 Transfers to Stormwater Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$100,000	\$0	\$0

This line item represents transfers to the Stormwater Fund (20).

FUND 33
PINE GROVE MILLS
STREET LIGHT FUND

2023 COMPREHENSIVE BUDGET

33 PINE GROVE MILLS STREET LIGHT FUND

The Pine Grove Mills Streetlight Fund was created to accumulate funding for installing decorative street lights in western Pine Grove Mills. The desire is to leverage local funding with state or federal funding

REVENUES

341 INTEREST REVENUE

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
341.000 Interest Revenue	\$199	\$200	\$265	\$265

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

387 DEVELOPER CONTRIBUTIONS

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
387.020 Private Contributions	\$0	\$0	\$0	\$0

This line item accounts for the contributions for the Pine Grove Mills street light project

EXPENDITURES

439 CAPITAL CONSTRUCTION

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
439.610 Capital Construction	\$0	\$0	\$0	\$0

This line item accounts for the costs of the construction of the Pine Grove Mills street lights.

FUND 34
PARK IMPROVEMENT FUND

2023 COMPREHENSIVE BUDGET

34 PARK IMPROVEMENT FUND

The Park Improvement Fund was established to account for fee-in-lieu related to township parks. In 2020, it was expanded to include all township park projects.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$1,503	\$2,000	\$2,600	\$2,600

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

354 STATE GRANT REVENUE

354.010 DCNR Grant Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$250,000	\$0	\$636,066

The township applied and was approved for a grant for Suburban Park construction. The grant money is expected to be received in 2022. Additional grant is applied for and expected from DCNR for Cecil Irvin Park (\$386,066)

359 LOCAL PAYMENTS IN LIEU OF TAX

359.080 Fee In-Lieu	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$298,704	\$0	\$0	\$0

This account represents revenue from developers in lieu of tax for certain developments.

387 PARK DONATIONS

387.000 Park Donations	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$387	\$126,000	\$0	\$126,000

This account reflects contributions from the public and other private entities. For 2023, the budget includes contributions for Suburban Park drainage, UAJA will contribute funding for design (\$50,000) and construction (\$76,000).

392 INTERFUND OPERATING TRANSFERS IN

392.001 Transfers from General Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$25,000	\$25,000	\$900,000

Beginning in 2020, the Township park's capital projects are included in this Fund. This line item represents interfund transfers from the General Fund.

392.031 Transfers from Regional Parks Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

2023 COMPREHENSIVE BUDGET

This line item represents transfers from the Regional Capital Recreation Projects Fund (31) to maintain sufficient funding for park projects.

EXPENDITURES

454 PARK IMPROVEMENTS

454.000 Undesignated Park Projects	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$39,821	\$54,000	\$30,000	\$41,000

Playground safety and Contingency program	\$10,000
Park Surveying Program	\$10,000
Recreation, Park and Open Space Plan (from 2021)	\$20,000
Bike Racks for Spin Bike Program	\$1,000

454.010 Homestead Park Projects	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$35,515	\$75,000	\$2,000	\$0

No items are budgeted for 2023 for Homestead Park

454.020 Suburban Park Projects	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$39,729	\$711,100	\$32,151	\$881,600

Phase 1 Engineering	\$8,600
Offsite Trail Connection	removed
Phase 1a construction (\$250,000 grant & \$126,000 contribution from UAJA)	\$873,000

454.030 Greenbriar/Saybrook Park Projects	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$94	\$7,500	\$2,000	\$100,000

Playground equipment installation.	\$100,000
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454.040 Haymarket Park Projects	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$2,520	\$0	\$4,071	\$0

454.080 Tudek Park Projects	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$188	\$0	\$0	\$0

No projects for the current year	\$0
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454.090 Cecil Irvin Park Projects	2021 Actual	2022 Budget	2022 Projected	2023 Budget
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2023 COMPREHENSIVE BUDGET

\$0 \$0 \$0 \$772,096

Second phase of development and construction of Cecil Irvin Park. Phase 2.1 work to include entrance drive and pervious parking spaces, ADA walking path, ADA benches, pavilion, water fountain, native plantings and stormwater recharge areas, landscape buffer, project acknowledgement sign and educational signage, and connection to existing shared-use facilities.

Construction of Phase 2.1. (Grant award for \$386,066)	\$772,096
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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
454.100 Fairbrook Park Projects				
	\$17,043	\$7,500	\$0	\$0

Master Plan Update	\$0
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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
454.110 Songbird Sanctuary Park Projects				
	\$0	\$50,000	\$0	\$50,000

In accordance with the master plan, phase 2 of park development will be constructed.	\$50,000
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	2021 Actual	2022 Budget	2022 Projected	2023 Budget
454.120 Louis E. Silvi Baseball Complex Projects				
	\$9,764	\$6,400	\$0	\$6,400

Fence Installation	\$6,200
Tree replacement	\$200

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
454.750 Undesignated Parks Capital				
	\$0	\$0	\$0	\$0

This account represents capital expenditures not identified with a specific park.

FUND 60
POLICE PENSION FUND

2023 COMPREHENSIVE BUDGET

60 POLICE PENSION TRUST FUND

The Police Pension Trust Fund was established to account for the benefit of township police bargaining unit members and retirees. It is a defined benefit plan where investments are grouped and managed by the pension committee and the third-party administrator. The plan determines the retirement benefits.

REVENUES

341 INTEREST REVENUE

			2022	
341.000 Interest Revenue	2021 Actual	2022 Budget	Projected	2023 Budget
	\$181,318	\$100,000	\$10,000	\$10,000

This account represents the interest income revenue for the pension plan.

			2022	
341.010 Realized Gains/Losses	2021 Actual	2022 Budget	Projected	2023 Budget
	\$139,146	\$0	\$0	\$0

This account represents the realized gains/losses on the sales of securities in the plan.

			2022	
341.020 Unrealized Gains/Losses	2021 Actual	2022 Budget	Projected	2023 Budget
	\$338,851	\$0	\$-1,000,000	\$0

This account represents the unrealized gains/losses of securities not sold in the plan.

355 STATE SHARED PAYMENTS

			2022	
355.050 Act 205 State Funding	2021 Actual	2022 Budget	Projected	2023 Budget
	\$361,367	\$345,585	\$345,585	\$379,487

This account reflects the expected State funding for the police pension. This budget is based on the 2023 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

FERGUSON TOWNSHIP		
ACT205 FUNDING		
Description	2022	2023
Police MMO	345,585	379,487
Non-Uniform MMO	280,100	232,097
Gross Pension Expense Subtotal	625,685	611,584
Less State Funding-Police	(345,585)	(379,487)
Less State Funding-Non Uniform	(57,387)	(34,949)
Net Township Pension Cost	222,713	197,148
Total State Funding	402,972	414,436

2023 COMPREHENSIVE BUDGET

389 MISCELLANEOUS REVENUE

389.000 Miscellaneous Revenue	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$189	\$0	\$0	\$0

389.020 Employee Contributions	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$90,988	\$97,600	\$60,000	\$60,000

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).

Beginning in 2022 and budgeting for 2023, the members are required to contribute 3% of base pay towards the plan.

389.030 Military Buyback	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$18,172	\$0	\$0	\$0

This line item represents specific team member contributions for members who served in the military.

EXPENDITURES

410 PUBLIC SAFETY

410.197 Retired Payroll	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$309,777	\$288,000	\$331,772	\$386,184

This amount is being budgeted to cover the costs associated with 14 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

2023 COMPREHENSIVE BUDGET

Timothy Stringer	25,116
Andy Ettaro	42,708
Chris Albright	55,476
Total	\$386,184

410.229 Meeting Expenses	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$75	\$350	\$250	\$350

This account provides quarterly meeting expenses related to the police Pension plan's administration and any ad hoc meetings called.

410.310 Actuarial Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$6,500	\$0	\$6,500	\$6,500

This account represents actuarial pension fees. Actuarial studies are required every two years. The most recent study was completed in 2021. The next study is due in 2023.

410.311 Payroll Processing Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$957	\$700	\$700	\$700

This account represents the cost of providing pension payroll for the retired officers through a 3rd party payroll processor.

410.312 Broker Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$45,270	\$37,500	\$42,000	\$42,000

This account provides the broker's fees and expenses related to the investment accounts, typically a percentage of the investment balances' value. PNC has a tiered fee structure. .75% annually based on the account's value up to \$5M, falling to .45% annually on amounts over \$5M and less than \$10M. On a portfolio of \$6M, the annual fee would be \$42,000

481 PAYROLL TAXES

481.192 Payroll Taxes	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This line item represents payroll taxes related to police pension payments.

FUND 65
NON-UNIFORM PENSION FUND

2023 COMPREHENSIVE BUDGET

65 NON-UNIFORMED PENSION TRUST FUND

This fund was established to account for the non-uniform full-time employees' pension plan. It is a defined contribution plan where each member has an individual account, and members can select the plan's investments as they desire. The balance in each member's account determines the retirement benefits.

REVENUES

341 INTEREST REVENUE

341.000 Interest Revenue- Banks	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$41	\$25	\$100	\$100

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains the liquid funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

341.010 Retirement Plan- Investment Income	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$593,887	\$0	-\$900,000	\$0

These funds are maintained with the VOYA investment trust under individual accounts for each team member. This account reflects investment earnings on these accounts.

341.020 Health Savings Investment Income	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$8,542	\$0	\$0	\$0

This account represents the investment and earnings in the VOYA Retirement Health Savings Account.

355 STATE SHARED PAYMENTS

355.050 Act 205 Funding	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$235,243	\$57,387	\$57,387	\$34,949

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

2023 COMPREHENSIVE BUDGET

FERGUSON TOWNSHIP		
ACT205 FUNDING		
Description	2022	2023
Police MMO	345,585	379,487
Non-Uniform MMO	280,100	232,097
Gross Pension Expense Subtotal	625,685	611,584
Less State Funding-Police	(345,585)	(379,487)
Less State Funding-Non Uniform	(57,387)	(34,949)
Net Township Pension Cost	222,713	197,148
Total State Funding	402,972	414,436

389 PENSION FUNDING

			2022	
389.000 Employer Contributions	2021 Actual	2022 Budget	Projected	2023 Budget
	\$3,100	\$222,713	\$222,713	\$197,148

This account reflects the amount that the Township is required to fund the 401 (a) non-uniform pension based on the township estimate. Any contributions in excess of the estimate (including Act 205 state funding) must be reimbursed back to the general fund before the end of the year. .

			2022	
389.020 Forfeiture Revenue	2021 Actual	2022 Budget	Projected	2023 Budget
	\$13,658	\$0	\$45,000	\$0

This account reflects reimbursement of expenditures to the plan for employees separating from service before fully vested.

			2022	
389.030 Employer Retirement Health Savings Contributions	2021 Actual	2022 Budget	Projected	2023 Budget
	\$9,500	\$6,000	\$6,000	\$6,000

This line item reflects the contributions made by the Township to the VOYA-TASC retirement health savings account.

EXPENDITURES

401 EXECUTIVE

			2022	
401.310 Retirement Health Savings Fees	2021 Actual	2022 Budget	Projected	2023 Budget
	\$1,615	\$0	\$0	\$0

This account reflects the brokerage fees related to the VOYA retirement health savings plan.

483 EMPLOYER PAID BENEFITS

2023 COMPREHENSIVE BUDGET

483.300 Retirement Plan Distributions	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$229,618	\$0	\$48,544	\$0

This account is for the estimated total of benefits 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. The program is set up such that vesting occurs on a graduated scale beginning in year 3, which results in full vesting at the end of year 7.

492 INTERFUND OPERATING TRANSFERS OUT

492.001 Refund of Employers Contributions	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$0	\$0

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund preliminary funding of the plan due to State Aid. A portion of Act 205 is historically available to reimburse the Township minimum pension obligation. This refund will be made before the end of the year and is typically made in mid-December.

FUND 93

TOM TUDEK MEMORIAL PARK FUND

93 TOM TUDEK MEMORIAL PARK TRUST FUND

The Tom Tudek Memorial Park Trust was established by the park's acquisition and donation of land. The Tom Tudek Memorial Park Trust owns approximately 28.5 acres, and the Township owns the remaining 60 acres. This fund represents the Tom Tudek Memorial Park Trust's assets, and funds are used to manage and maintain the park's assets. The park is public, and the funds are directed toward that interest.

REVENUE

341 INTEREST REVENUE

341.000 Interest Revenue-Banks	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$300	\$100	\$100	\$100

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its un-invested funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 2% annual interest.

341.010 Interest Revenue-FNB Wealth Management	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$3,450	\$1,300	\$1,300

This account reflects earnings from the FNB Wealth Management fixed-income investments net of fees. This amount is based on a balance of \$172,500 and a 2% return — net of broker fees.

341.020 Gain/Loss-FNB Wealth Management	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$0	-\$30,000	\$0

This account reflects gains and losses from the FNB Wealth Management investments.

341.030 Gain/Loss- Centre Foundation Fund	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$66,006	\$75,000	-\$74,000	\$0

This account reflects gains and losses from the Centre Foundation Fund. This estimate is based on pas performance and is dependent on the portfolio performance of the Centre Foundation.

342 RENTS & ROYALTIES

342.200 Rental Payments – Farmhouse	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$12,159	\$12,000	\$12,000	\$12,000

The Trust rents the former Dreibelbis Farmstead home to recoup expenses to maintain the home.

342.220 Horse Boarding Fees	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$3,143	\$3,600	\$3,600	\$3,600

This account reflects revenue collected by the Trust of \$100 per month per horse boarded at the facility. Until September 2021, there were four horses boarded at the Tudek Farmhouse. Since October, that number has been reduced to three, which is the basis for estimating revenue in 2023.

2023 COMPREHENSIVE BUDGET

387 PAYMENTS & CONTRIBUTIONS

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
387.000 Other Contributions	\$1,667	\$4,000	\$750	\$0

Revenue in this account comes from contributions made to the Tudek Trust on behalf of private donors. Additionally, private donations to the park's development from various donors are captured here. Proceeds received from participation in the Centre Foundation's annual Centre Gives Campaign are also captured in this account. Beginning in 2021, Centre Foundation added a fundraising page to their website to hopefully attract new donations to the Trust.

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
387.020 Butterfly Gardens Contributions	\$200	\$100	\$0	\$0

This account represents donations/contributions restricted to the Snetsinger Butterfly Garden. Since 2018, the Trust has partnered with the Township and Centre Region Parks and Recreation Authority to raise additional revenue to offset the Snetsinger Butterfly Garden's capital and operating expenses.

389 MISCELLANEOUS REVENUE

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
389.000 Miscellaneous Revenue	\$165	\$0	\$0	\$0

This account represents receipts that do not align with other accounts.

EXPENDITURES

401 ADMINISTRATION

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
401.340 Advertising, Printing & Scanning	\$30	\$500	\$500	\$500

This account is for funding to develop print and online advertising material to help the Trust raise additional financing through Centre Gives and other fundraising campaigns.

402 AUDITING SERVICES

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
402.311 Auditing Services	\$1,100	\$1,200	\$1,200	\$1,200

The Trust is required to file IRS Form 990 annually as a charitable Trust. The Township's Certified Public Accountant, Baker Tilly, LLC, has been engaged to complete this audit in 2022.

452 CAPITAL IMPROVEMENTS

	2021 Actual	2022 Budget	2022 Projected	2023 Budget
452.372 Dog Park Improvements	\$0	\$0	\$0	\$0

This account is used to fund capital improvements to the Tudek dog park. No projected expenditures have been budgeted for 2022.

2023 COMPREHENSIVE BUDGET

452.373 Rental House Improvements	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$48	\$5,000	\$0	\$5,000

This account is used for capital improvements to the farmhouse. In 2021, the roof and downspouts were replaced. While no capital improvements are planned for 2022, it is advisable to maintain a small appropriation in this account to accommodate any unforeseen expenditures.

452.376 Implement Shed	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$500	\$0	\$500

This item accounts for potential miscellaneous expenses related to the implement shed that stores equipment for the Community Gardens.

452.750 General Improvements	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$28,310	\$15,000	\$0	\$15,000

This account included a maintenance contingency and an appropriation of \$5,000 to install a native wetland mix in the stormwater basins located on the Trust property in 2021. The Township was able to complete this project with minimal costs by doing the work in-house. The only cost incurred was minimal material and funded by the Township's Park Improvement Fund. In 2022, this account reflects an appropriation of \$15,000 to install a native meadowed area adjacent to the Snetsinger Butterfly Garden. While this project's scope has yet to be developed, the appropriation assumed five acres of meadow at the cost of \$2,500 per acre. A small contingency has been included, as well, to account for any potential cost overruns

454 OPERATING EXPENSES

454.220 Park Operating Supplies	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$500	\$0	\$500

This account is used to record miscellaneous operating expenditures.

454.239 Butterfly Gardens	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$0	\$2,000	\$0	\$2,000

The Trust has funded the maintenance and plant purchases for the Butterfly Garden and other minor maintenance items as enhancements to the park. This account includes the cost of material needed to support the Butterfly Garden, including mulch, soil, and plants.

454.372 Dog Park Maintenance	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$382	\$300	\$500	\$500

This account represents expenditures for maintaining the dog park. Additionally, an annual backflow preventer inspection for water service to the dog park is reflected in this account.

454.373 Farmhouse (Rental) House	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$617	\$1,560	\$200	\$1,560

The Trust pays for refuse removal (\$100); sewage services by UAJA (University Area Joint Authority \$416), the rental housing permit (\$45); fire extinguisher inspection; backflow preventer inspection; furnace cleaning; as well as other unforeseen maintenance items (approximately \$1,000).

2023 COMPREHENSIVE BUDGET

454.375 Barn (Horse Barn)	2021 Actual	2022 Budget	2022 Projected	2023 Budget
	\$451	\$500	\$500	\$500

This account includes water service and electricity for the horse barn. These costs are payable by the Trust and not the tenant per the terms of the lease.

454.376 Implement Shed Maintenance)	2021 Actual	2021 Budget	2022 Projected	2023 Budget
	\$0	\$250	\$0	\$250

This account reflects costs related to the maintenance of the implement shed.

454.380 Stormwater Fee	2021 Actual	2021 Budget	2022 Projected	2023 Budget
	\$0	\$0	\$8,046	\$8,046

This account reflects costs related to the park stormwater fee.

454.800 Depreciation Expense	2021 Actual	2021 Budget	2022 Projected	2023 Budget
	\$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 account represents the annual cost of depreciation of the fixed assets of the Trust. Depreciation is a non-monetary amount in compliance with GAAP (generally accepted accounting principles), an expense in the financial statements.

486 INSURANCE

486.352 General Liability Insurance	2021 Actual	2021 Budget	2022 Projected	2023 Budget
	\$6,426	\$6,500	\$8,400	\$8,400

Insurance coverage for the Trust covers its property and liability exposure on the approximately 40 acres it owns. Coverage includes the owner's liability for the rental house, horse pasture, and dog park.

489 CONTINGENCY

489.240 Contingency	2021 Actual	2021 Budget	2022 Projected	2023 Budget
	\$0	\$500	\$0	\$500

This account represents unforeseen or unanticipated expenditures.

GLOSSARY

GLOSSARY

Accrual Basis

A basis of accounting in which transactions are recognized at the time incurred rather than when cash is received or spent.

ACFR

The official annual report states the financial position and the result of operations for the Township. It incorporates an opinion on the general-purpose financial statements by an independent certified public accounting firm.

Annual Budget

A financial activity plan for a specified period of time (usually a fiscal year) indicates all planned revenues and expenses for the budget period.

Appropriation

A legal authorization made by the legislative body permits officials to incur obligations against and make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are granted for one year.

Assessed Valuation

The estimated value of the County Assessor's real estate as a basis for levying property taxes.

Assessment Ratio

The ratio at which the tax rate is applied to the tax base.

Asset

Property owned by a government, which has a monetary value.

Assigned Fund Balance

Fund balances constrained by the Township's intent to be used for a specific purpose are not restricted or committed.

Available Fund Balance

Available Fund Balance refers to the funds remaining from the prior year, available for appropriation and expenditure in the current year.

Balanced Budget

A budget in which current year revenues equal or exceed operating expenses and any recurring capital expenses

Bond

A written promise to pay a specified sum of money (called principal or face value) at a specified date or future dates along with periodic interest paid at a specified percentage of the principal.

Bonded Debt

The portion of the indebtedness represented by outstanding bonds

Budget

The financial plan for maintaining the Township for one 12-month period. The budget is an estimate of the proposed expenditures and the proposed means of financing them.

Budget Calendar

The schedule of key dates, which a government follows in preparing, adopting, and budget revisions.

Budgetary Control

2023 COMPREHENSIVE BUDGET

The control or management of a government under the approved budget to ensure expenditures are within the limitations of available appropriations and resources.

Capital Asset

Assets valued at \$2,500 or more at acquisition and having an estimated useful life of more than one year. Capital assets are also called fixed assets.

Capital Budget

The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Equipment

Other than real property, tangible equipment items whose value exceeds \$2,500 and whose useful life exceeds one year.

Capital Improvement Plan

A five-year plan of proposed capital expenditures and the means of financing them. The Capital Improvement Program is usually enacted in conjunction with the annual operating budget, including 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 numbered and descriptive general ledger accounts used to designate funds, assets, liabilities, fund balances, revenues, and expenditures.

Committed Fund Balance

The highest level of decision-making authority restricts fund balances.

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 excess expenditures over revenues during a single accounting period.

Department

A unit of the Township government segregated by function. A department head manages departments that report to the Township Manager.

Disbursement

The expenditure of monies from an account.

Distinguished Budget Presentation Award Program

The Government Finance Officers Association administered a voluntary awards program to encourage governments to prepare useful 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.

Team Member Benefits

Team member benefits are supplemental to the team member's base salary, paid wholly or partly by the Township. Such items consist of the government's share of Social Security costs and the various pension, medical, and life insurance plans.

Encumbrances

2023 COMPREHENSIVE BUDGET

Financial commitments related to unperformed contracts for goods or services. Encumbrances are not GAAP expenditures or liabilities used in budgeting but represent the estimated amount of spending needed to complete unperformed contracts or those in process.

Expenditure

The use of financial resources to provide or acquire goods received or services rendered, payment of debt service, transfers, or other economic purposes.

Fiscal Year/Calendar Year

Twelve months are designated as the operating year for accounting and budgeting purposes in an organization. It is typically beginning on dates other than January 1. If such a year starts 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 is used to record revenue or expenditures, related assets, liabilities, obligations, reserves, and equities, segregated to carry on specific activities or attain particular objectives.

Fund Balance

The excess of a fund's assets over its liabilities.

General Obligation Bonds

When a government pledges its full faith and credit to repay the bonds it issues, then those bonds are general obligation bonds.

General Obligation Notes

When a government professes its full faith and credit to repay the bank loans it undertakes, 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

Outstanding bonds represent the government's total direct debt before dedicating any assets available and earmarked for retirement.

Home Rule

A Township that has authority to exercise any power and perform any function pertaining to its government and affairs, including but not limited to, the ability to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax, and to incur debt.

Infrastructure

Public domain fixed assets include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar immovable assets.

Intergovernmental Transfers

Intergovernmental Transfers may also be considered grants. They represent a contribution of assets (usually cash) by one governmental unit or another organization. Typically, these contributions are made to local governments from the state and federal governments.

Line Item Budget

2023 COMPREHENSIVE BUDGET

The Township's budget presentation in a form lists each spending unit's approved budget by specific line item of expense, along with the dollar amount budgeted.

Mill

The property tax rate, which is based on the valuation of a property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

Modified Accrual Basis

Governmental funds are accounted for by using the modified accrual basis. Under it, revenues are recognized when they become susceptible to accrual (when they become both measurable and available to finance expenditures of the current period). Available means collectible in the current period or soon enough after that to be used to pay current period liabilities

MS4

Multiple Separate Storm Sewer System. For collecting and conveying storm water

Non-Recurring Revenues

Revenues that are unique and occur at one time only or follow an irregular, unpredictable pattern.

Non-Spendable Fund Balance

Fund balances that are not in spendable form, such as inventories.

Objective

Something to be accomplished in specific, well-defined, and measurable terms is achievable within a particular period.

Open Space Fees

Fees collected from residential developers in lieu of dedicating land for recreational or free space use.

Operating Budget

The primary means by which most of the government's financing, acquisition, spending, and service delivery activities 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 Transfers

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

PRP

Pollutant Reduction Plan relating to the Chesapeake Bay Watershed.

Real Estate Transfer Tax

This tax is a levy on the value of the real property when ownership is transferred.

Recurring Revenues

Recurring revenues are receipts that are received more than one time. Tax revenues are an example of recurring revenues.

Restricted Fund Balance

Fund balances that are restricted by external parties or enabling legislation.

Revenue

The term designates an increase to a fund's assets, which does not increase a liability (e.g., proceeds from a loan), does not represent repayment of expenditures already made, does not constitute cancellation of certain liabilities, and does not constitute an increase in contributed capital.

Revenue Estimate

A formal estimate of how much revenue will be earned from a specific revenue source for some future period is typically the next fiscal year.

Special Assessment

A compulsory levy is made against specific properties to defray part or all of the cost of a particular improvement or service deemed to benefit those properties primarily.

Tax Levy

To impose taxes for the support of government activities.

Taxes

Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific fees made against particular persons or property for current or permanent use, such as special assessments.

Unassigned Fund Balance

The portion of a fund's balance is not restricted for a specific purpose and is available for general appropriation.

FINANCIAL POLICIES

Township Financial Policies

The Township maintains several written financial policies to guide staff in managing the financial affairs of the Township. The monetary policies are guidelines and not officially adopted policies of the Township. The outcomes of the policies are designed to:

1. Maintain long-term fiscal sustainability
2. Provide sufficient financial resources to fulfill service needs
3. Enhance transparency related to the financial affairs of the Township
4. Enhance Township brand and reputation in the business community
5. Enhance creditworthiness
6. Prevent fraud and improper use of Township assets

Home Rule Charter

A home rule charter rather than the state second-class Township code guides the Township. The home rule charter directs the Township activities. The Charter allows the Township more flexibility in taxation and other revenue-generating activities.

Internal Controls

The Township will implement and maintain necessary internal controls to prevent, detect, and correct accounting system weaknesses.

The Township will maintain the segregation of key duties and use the fraud diamond as a guide to preventing fraud.

Fiscal Monitoring

The Township will present cash balances to the elected officials monthly.

The Township will report actual revenues and expenditures compared to the budget quarterly to the board of supervisors.

Budgetary and Accounting Basis

The Township reports the annual operating budget and the capital improvement plan on the cash basis of accounting. The Capital budget is a plan rather than an authorization to spend. The annual operating budget is prepared on the cash basis of accounting. Financial transactions are reported based on the timing of cash receipts and disbursements, except for encumbrances, the authorization to spend lapses along with the budget.

The Township fund financial results are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

The Township will utilize best practices, including the concept of zero-based budgeting, in preparation of the budget.

Balanced Budget Policy

The Township defines a balanced budget using the following formula. The policy includes using existing fund balances to offset any deficit in the annual budget:

Beginning Fund Balance + Revenues - Expenditures.

Fund Balance Policy

The Township will maintain minimum unassigned general fund operating fund balances between 15% and 50% of annual operating expenditures.

Cash Management Policy

The Township will maintain sufficient cash reserves to sustain operations for a minimum of 60 days. It will strive to maintain minimum cash reserves of up to 6 months of operations.

2023 COMPREHENSIVE BUDGET

The Township will maintain separate bank accounts for each fund rather than centralizing cash into one account. Separate accounts minimize the chance of comingling funds.

Cash receipts will be deposited as expediently as reasonably possible to obtain interest earnings.

Investment Policy

The Township will follow Federal and State laws regarding investments, including PA Act 72. The Township reviews investment returns regularly and adjusts as necessary to obtain the highest performance within the risk models allowed by law.

Revenue Policy

The Township seeks to maintain a diversified and growing revenue base to maintain sufficient monetary reserves to fulfill current and future service needs.

The Township strives to maintain current tax rates as long as feasible without reducing essential services.

The Township will seek 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.

Debt Policy

Since debt is spending without the requisite current reserves and the danger of excessive debt obligations, it is necessary to limit debt to amounts sustainable over the long term. With this in mind, the Township advances specific policies related to debt

- The Township will maintain sufficient cash reserves for current and long-term operations.
- The Township will strive to accumulate sufficient funding in advance of projects wherever possible.
- The Township will limit the leasing of equipment since leasing is the most expensive means of obtaining equipment.
- The Township will limit long-term debt proceeds to capital projects or large equipment. Long-term debt will not be used for operating expenses.
- The Township will strive to restrict long-term debt service requirements to no greater than 15% of annual revenues to eliminate long-term debt if feasible.

Expenditure Control

The Township will implement and maintain policies to limit spending to legal budgeted levels.

The Township scrutinizes expenditures according to the most significant expenditure to the smallest and samples the smaller expenditures to get the largest return on investment.

The Township will monitor spending monthly and report actual revenues and expenditures to budgeted amounts to the elected officials quarterly.

The Township will monitor trends and take preventive and corrective action as soon as reasonably possible.

The Township will strive to stabilize or reduce unnecessary ongoing costs.

The Township will make all reasonable efforts to minimize waste.

Capital Planning

The Township will prepare a five-year capital plan annually, identifying significant revenues and capital expenditures and staffing changes needed to improve or maintain Township capital assets.

The capital plan will also include operating activities projections to forecast overall Township operations for five years.

2023 COMPREHENSIVE BUDGET

Capital assets are currently defined as assets with an expected service life of more than one year and a minimum cost of \$2,500.