

# Township of Ferguson Digital Budget Book



Last updated 11/05/23

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# **INTRODUCTION**

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# Proposed 2024 Budget Transmittal Letter

## Township Manager's Proposed Fiscal Year 2023 Budget Transmittal Letter

To: Ferguson Township Board of Supervisors  
From: Centrice Martin, Township Manager  
Subject: Proposed Fiscal Year 2024 Operating Budget  
Date: October 20, 2023

I am pleased to transmit the proposed 2024 operating budget in accordance with the Ferguson Township Home Rule Charter, Section 704. The proposed budget includes expenditures of \$26.2M, and revenues of \$20.2M. The General Fund budget includes expenditures of \$15.4M with recurring revenues of \$12.15. The 2024 proposed budget continues to address the goals established by the Board of Supervisors in the Strategic Plan (2017).

The proposed budget includes critical infrastructure improvements as Ferguson Township strives to responsibly take care of its assets, which include staff, parks, fleet, infrastructure such as 33 miles of stormwater pipes within 55 square-miles of roads owned by the Township. Multi-year plans flow from policy decisions such as the Strategic Plan and master plan documents that guide our Township's capital planning, resource and programmatic prioritization, operational focus, and strategic decision-making process. Project improvements include continuing to construct the Park Hills Drainageway Improvements, installation of traffic signals at Sandy Drive and Science Park Road, completing Suburban Park - Phase 1 construction, constructing Cecil Irvin Park - Phase 2, and constructing pedestrian and mobility safety improvements in Pine Grove Mills.

The 2024 proposed budget is responsive to elected officials' 2017 Strategic Plan Goal 1: Financial Resiliency with funds appropriated for participation in the Strategic Management Planning Program established by the Pennsylvania Department of Community and Economic Development. Also included is an appropriation to achieve 2017 Strategic Plan Goal 2: Economic Development through the development of an Economic Development, Growth, and Innovation Strategic Master Plan through a participatory process that defines priority areas such as developing and growing business and community, expanding housing and workforce opportunities with built connectivity, and economic health and resiliency for the Township to focus on in the next three to five years in support of regional efforts that aim to increase economic opportunities and revenue diversification locally, regionally, and within the County.

The 2024 proposed budget continues to focus on the Township's environmental stewardship work with progress on the Township's Pollutant Reduction Plan, agricultural preservation program, and more. An AmeriCorp position is proposed to assist with advancing the Township's climate action plan.

Through your leadership, staff completed a number of initiatives established as goals for the fiscal year 2023. Notably, the administration increased transparency with the implementation of ClearGov Budget Book, implemented CivicClerk Agenda Management software, replaced the Township telecommunications system, completed the Recreation Parks and Open Space Plan (RPOS) along with two park master plans, overhauled the board and authorities, boards and commissions onboarding programs, and submitted applications for grants supporting economic development. The Finance Department made a significant shift towards a secure and modern, digital workflow by migrating to Springbrook Cirrus, a cloud-based financial software, streamlined payroll system, and utilized all features of the ClearGov Digital Budget Book software for increased transparency and ease of budget development. Planning and Zoning continued revision of multiple ordinances including workforce housing, steered the Terrace Streetscape District rewrite, and fully began using T2 Parking Enforcement Management software. In the Spring of 2023, the Public Works Maintenance Facility was recognized as a LEED Gold Certified building, which was celebrated with a ceremony and plaque presentation. Police implemented a number of community engagement and policing initiatives that will have the exemplary service and protection residents expect.

Although this budget is not structurally balanced, there are ample fund reserves to fund the budget without fee increases or a tax increase. It is recognized that long-term projections reflect the need to close the funding gap over the next few years for future budgets to balance. The 2024 proposed budget includes construction costs of \$2.5M for Park Hills Drainageway and \$2.6M in contributions to the Centre Region Council of Governments, making up \$5.1M, or 18% of the total proposed budget. Cost increases in projects such as Park Hills Drainage and Cecil Irvin Park Phase 2 construction, although partially offset with grants, represent one-time project costs. However, the CRCOG contributions increased over 10 percent above the 2023 contribution, a trend that continues to rise annually.

# Ferguson Township History



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.

# Population Overview



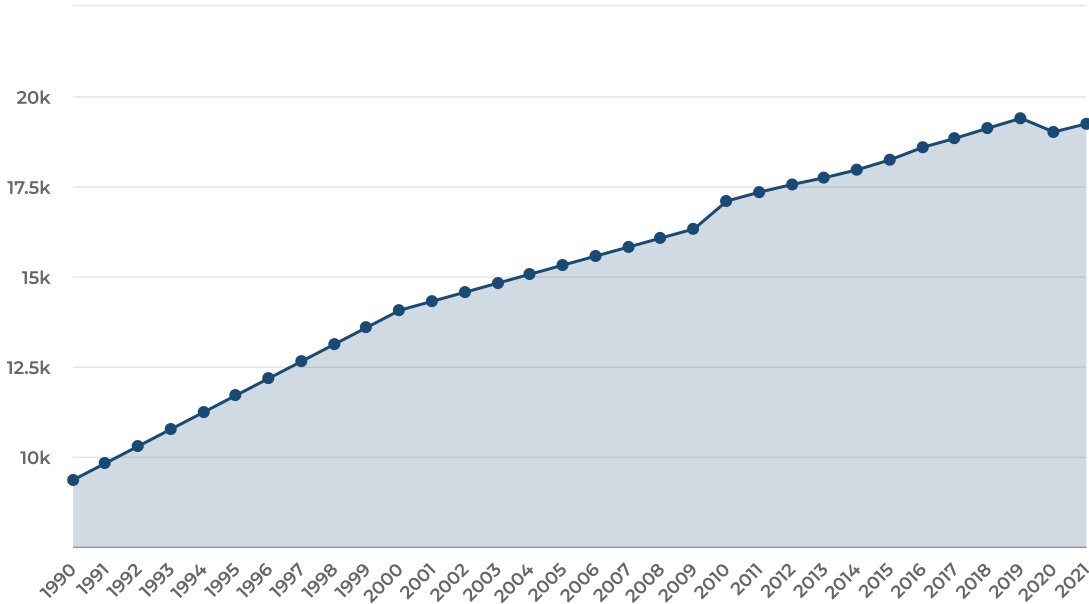
TOTAL POPULATION

**19,236**

▲ **1.2%**  
vs. 2020

GROWTH RANK

**756** out of **2562**  
Municipalities in Pennsylvania



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



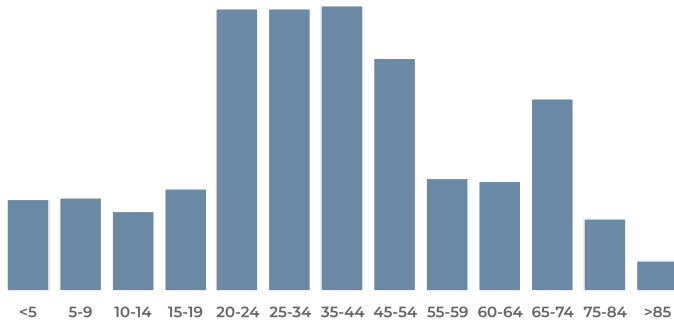
DAYTIME POPULATION

**19,089**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

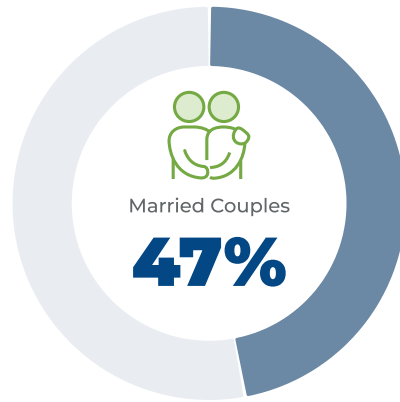
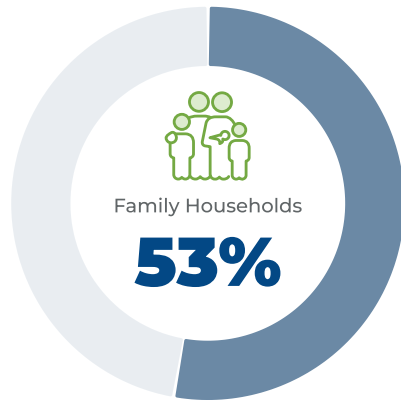
\* Data Source: American Community Survey 5-year estimates

# Household Analysis

TOTAL HOUSEHOLDS

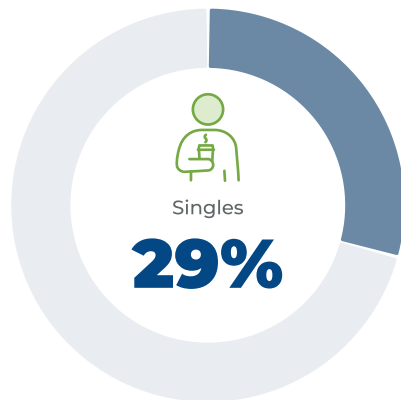
# 7,822

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ 2%

lower than state average



▼ 2%

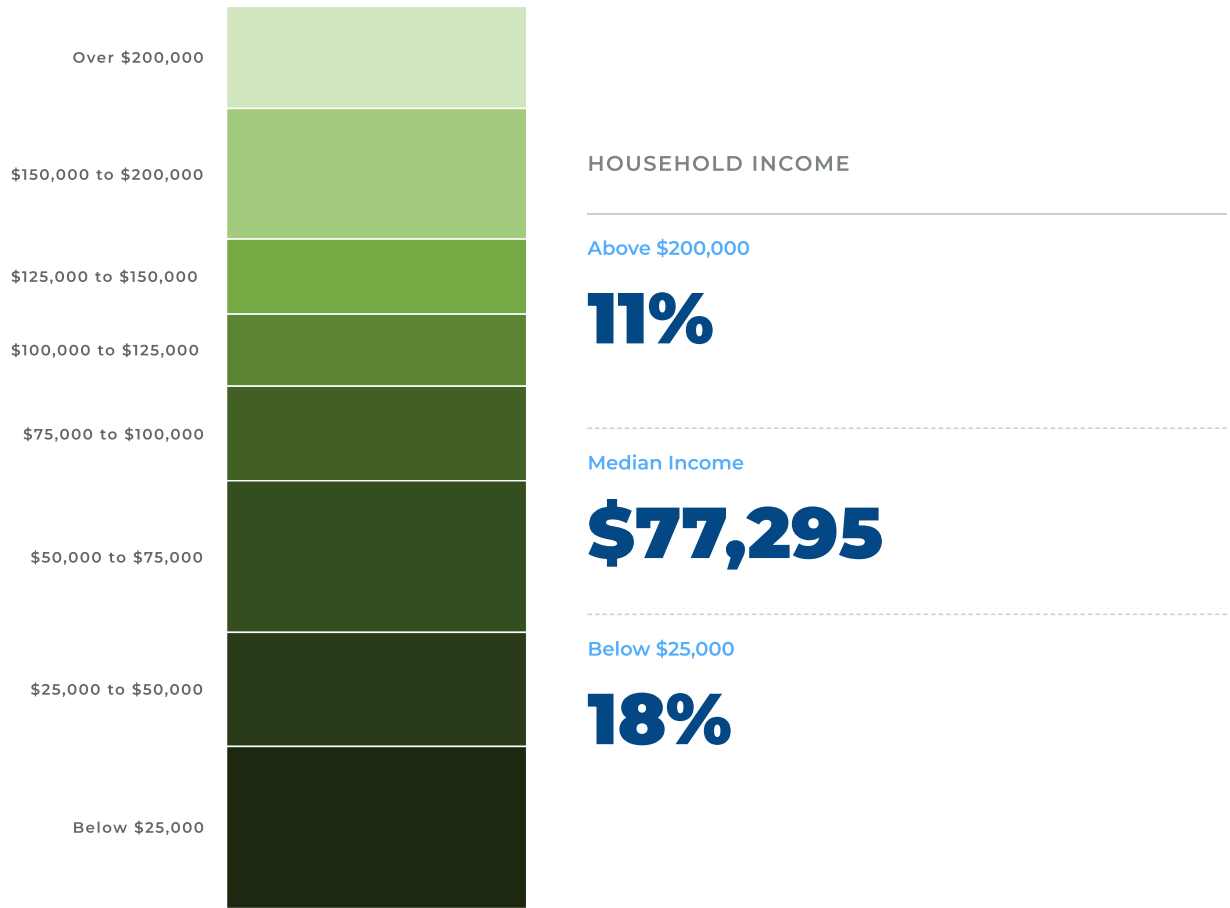
lower than state average

*\* Data Source: American Community Survey 5-year estimates*



# Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

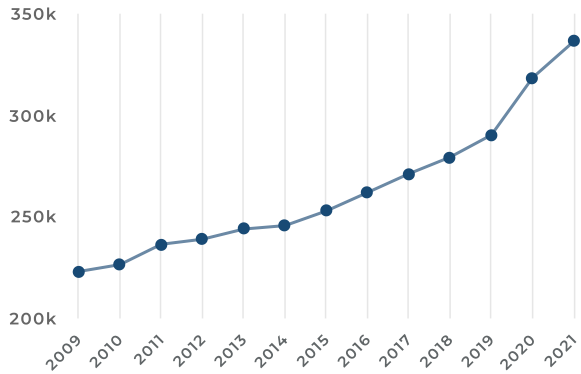


\* Data Source: American Community Survey 5-year estimates

# Housing Overview



2021 MEDIAN HOME VALUE  
**\$336,400**



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

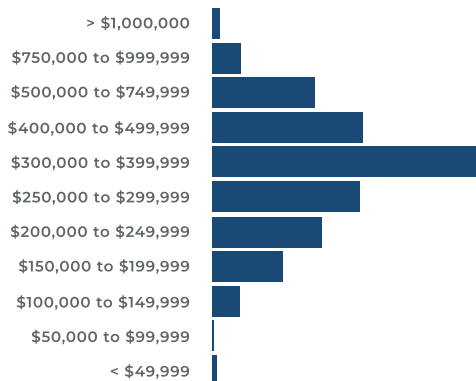
## HOME OWNERS VS RENTERS

Ferguson State Avg.



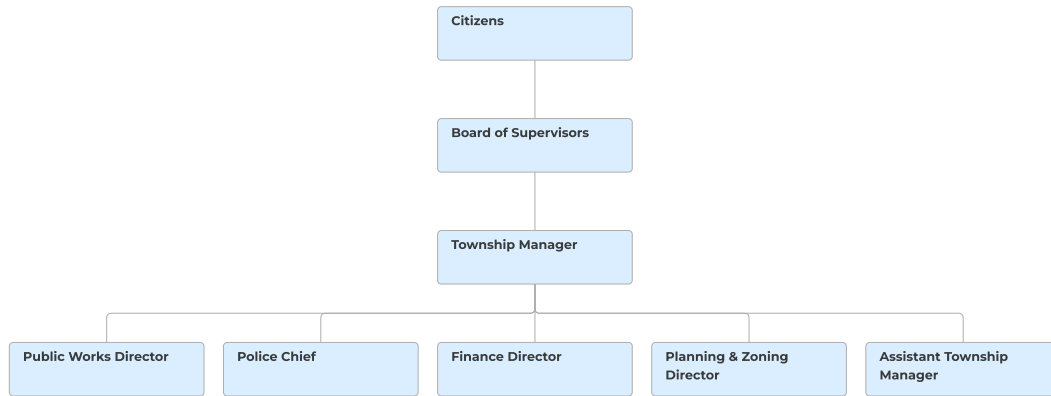
\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

# Organization Chart



# Fund Structure

**The Township maintains 11 individual Governmental Funds:**

- |                           |  |
|---------------------------|--|
| General Fund (1)          | Transportation Improvement Fund (32)             |
| Debt Service Fund (16)    | Park Improvement Fund (34)                       |
| Liquid Fuels Fund (35)    | Agricultural Preservation Fund (19)              |
| Hydrant Fund (03)         | Pine Grove Mills Streetlight Fund (33)           |
| Capital Reserve Fund (30) | Regional Capital Recreational Projects Fund (31) |
| Street Light Fund (02)    |  |

	A	B
1		
2		
3		
4		
5		
6		

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.

## **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 Timeline

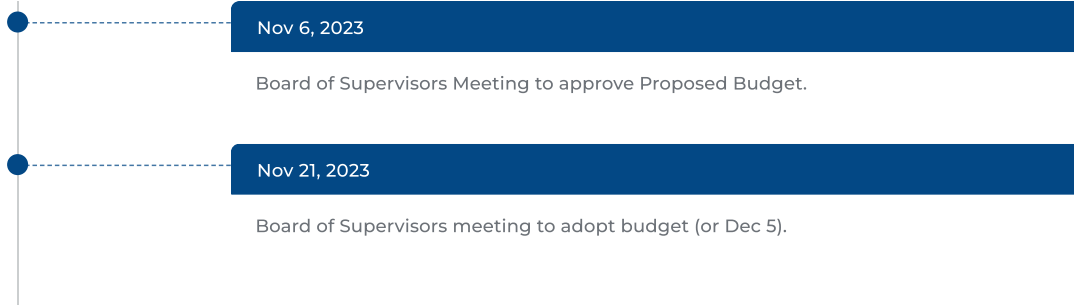
Home Rule Charter places responsibility for preparing the budget in the office of the Township Manager. Constructing the budget document is consistent with the approved Capital Improvement Program Budget and significant input from department heads.

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 Revisions**

The Board of Supervisors may amend the operating budget after adoption. The Board reserves the authority to increase or decrease appropriations or for debt service. Prior to the adoption of the amendment, a public hearing shall be scheduled following publication of the time and place in a newspaper circulating generally within the Township. The public hearing shall take place within a period of 2 weeks following the declaration of the amendment, which shall be done by resolution and shall ensure that the income and expenditure totals balance.

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# **BUDGET OVERVIEW**

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## Board of Supervisors

<b>Lisa Strickland</b>	<b>Patricia Stephens</b>	<b>Jeremie Thompson</b>	<b>Corey Gracie-Griffin</b>	<b>Matthew Heller</b>
Chair At-Large	Vice-Chair Ward III	Supervisor Ward II	Supervisor At-Large	Supervisor Ward I

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 2023, the Board and staff welcomed one new supervisor, Matthew Heller (Ward I). Supervisor Heller was appointed and sworn into office on June 22, 2023 to fill the remainder of the Ward 1 term which will end December 31, 2023.

## 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  
John Petrick, Chief of Police  
Jenna Wargo, AICP, Director of Planning & Zoning

## 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 employees, 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.

# 2017 Strategic Plan

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

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

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

**4) Environmental Stewardship** a. Identify and use existing tools to preserve the environment - Chesapeake Bay Tributary strategy, National Pollutant Discharge Elimination System, source water protection, conservation easements, climate action plans, referendums, agricultural conservation easements, etc. (Board, Staff) b. Make certain that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board) c. Identify and preserve natural resources and environmentally significant areas (Staff, Board, Planning Commission, possible ad hoc advisory group) d. Develop and adhere to green policy for buildings, vehicles, and operations (Staff, consultants) Chapter 4: Ferguson Township Strategic Plan e. Update the Recreation, Parks, and Open Space Plan with a specific emphasis on green infrastructure and sustainable parkland development

**5) Best Management Practices for Operations** a. Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board) b. Ensure proper training and professional development (Staff, Board) c. Ensure that operational practices are fiscally responsible (Staff)

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

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

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

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

## Short-term Factors

# Priorities & Issues

## Personnel Schedule

Position	Prior Year	Current Year	Budgeted Year
<b>GENERAL GOVERNMENT</b>			
Board of Supervisors	2.50	2.50	2.50
<b>ADMINISTRATION</b>			
Township Manager	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00
Human Resource Director	0	1	1.00
Human Resource Administrator	1.00	1.00	1.00
Executive Assistant	.50	1.00	1.00
Communications Coordinator	1.00	1.00	1.00
GIS Tech	0	1.00	1.00
IT Specialist	0	0	1.00
Risk Management Director	0	0	1.00
<b>FINANCE &amp; TAX</b>			
Finance Director	1.00	1.00	1.00
Accountant (Payroll)	1.50	1.00	1.00
Account Receivable & Tax	0	1.00	1.00
Finance Associates	1.50	2.00	2.00
<b>POLICE</b>			
Police Chiefs	1	1	1
Police Officers	21.00	2.00	22.00
Police Staff	2.00	2.00	2.00
Crossing Guards	.50	.50	.50
<b>PLANNING &amp; ZONING</b>			
Community Planner	1.00	1.00	1.00
Planning Director	1.00	1.00	1.00
Economic & Community Development Planner	0	1.00	1.00
Zoning Officer	1.00	1.00	1.00
Ordinance Enforcement Officer	.50	1.00	1.00
PZ Administrative Assistant	1.00	1.00	1.00
<b>PUBLIC WORKS-ENGINEERING</b>			
Public Works Director	1.00	1.00	1.00
Township Engineer	1.00	1.00	1.00
Asst. Township Engineer	1.00	1.00	1.00
Engineering Tech	1.00	1.00	1.00
Admin Assistant	0	1.00	1.00
<b>PUBLIC WORKS-ARBORIST</b>			
Arborist	1.00	1.00	1.00
Foreman Tree Trimmer	1.00	1.00	1.00
Seasonal Landscape Laborers	1.50	1.50	1.50
<b>PUBLIC WORKS-STORMWATER</b>			
Stormwater Engineer	1	1.00	1.00
Stormwater workers (2) Part Time	1	1.00	1.00
<b>PUBLIC WORKS-ROADS</b>			

Road Superintendent	1.00	1.00	1.00
Road Foreman	2.00	2.00	2.00
Shop Foreman/ Mechanic	1.00	1.00	1.00
Road Crew / Workers	13.00	13.00	13.00
Mechanic	1.00	1.00	1.00
Mechanic Helper Part Time	.50	.50	.50
Seasonal Road Workers	1.00	1.00	1.00
<b>PUBLIC WORKS- BUILDINGS &amp; GROUNDS</b>			
Building Superintendent	1.00	1.00	1.00
Day Custodian	1.00	1.00	1.00
Night Custodian	1.00	1.00	1.00

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# FUND SUMMARIES

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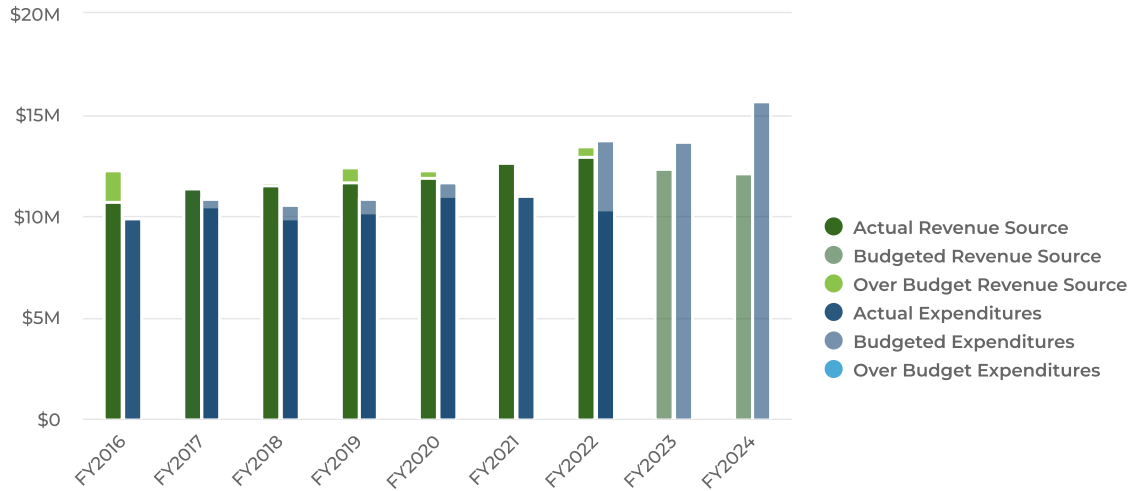


# General Fund

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

## Summary

The Township of Ferguson is projecting \$12.18M of revenue in FY2024, which represents a 1.6% decrease over the prior year. Budgeted expenditures are projected to increase by 14.1% or \$1.94M to \$15.67M in FY2024.



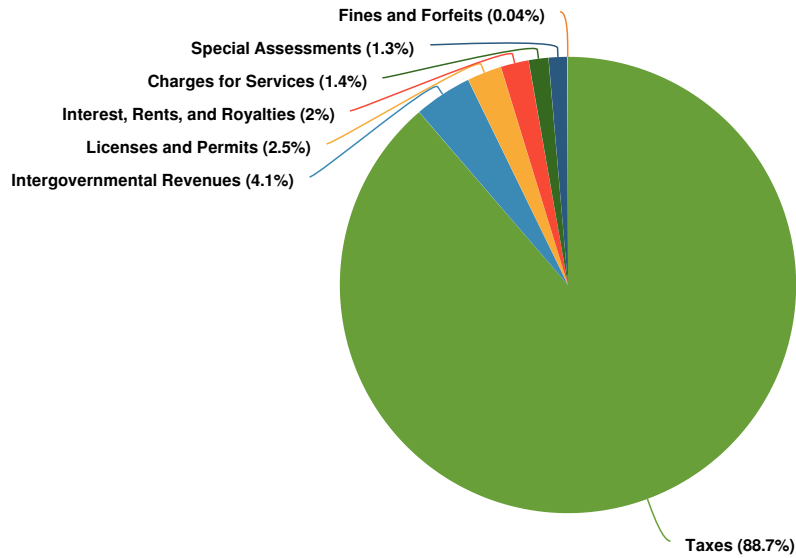
## General Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$8,252,408.00</b>	<b>\$10,946,202.41</b>	<b>\$10,946,202.41</b>	<b>\$9,510,920.00</b>
<b>Revenues</b>				
Taxes	\$10,972,229.65	\$10,622,874.00	\$10,375,726.00	\$10,800,723.00
Licenses and Permits	\$315,875.62	\$279,252.00	\$297,949.00	\$299,932.00
Fines and Forfeits	\$5,747.46	\$5,100.00	\$5,002.00	\$5,100.00
Interest, Rents, and Royalties	\$146,592.81	\$229,829.00	\$42,829.00	\$240,470.00
Intergovernmental Revenues	\$1,850,442.07	\$890,802.00	\$836,141.00	\$499,999.00
Charges for Services	\$190,390.62	\$185,813.00	\$177,667.00	\$171,175.00
Special Assessments	\$19,839.79	\$167,600.00	\$241,811.00	\$160,700.00
Other Financing Sources	\$0.00	\$0.00	\$241.31	\$0.00
<b>Total Revenues:</b>	<b>\$13,501,118.02</b>	<b>\$12,381,270.00</b>	<b>\$11,977,366.31</b>	<b>\$12,178,099.00</b>
<b>Expenditures</b>				
Personnel Services	\$4,240,885.99	\$4,987,651.00	\$5,618,275.31	\$7,412,154.00
Supplies	\$598,275.97	\$787,143.00	\$635,430.00	\$874,759.00
Other Services and Charges	\$5,243,710.65	\$7,665,248.00	\$7,266,158.41	\$7,061,407.00
Capital Purchases	\$126,889.56	\$150,857.00	\$121,317.75	\$181,372.00
Foreign Fire Relief	\$143,295.90	\$143,296.00	\$143,296.00	\$143,000.00

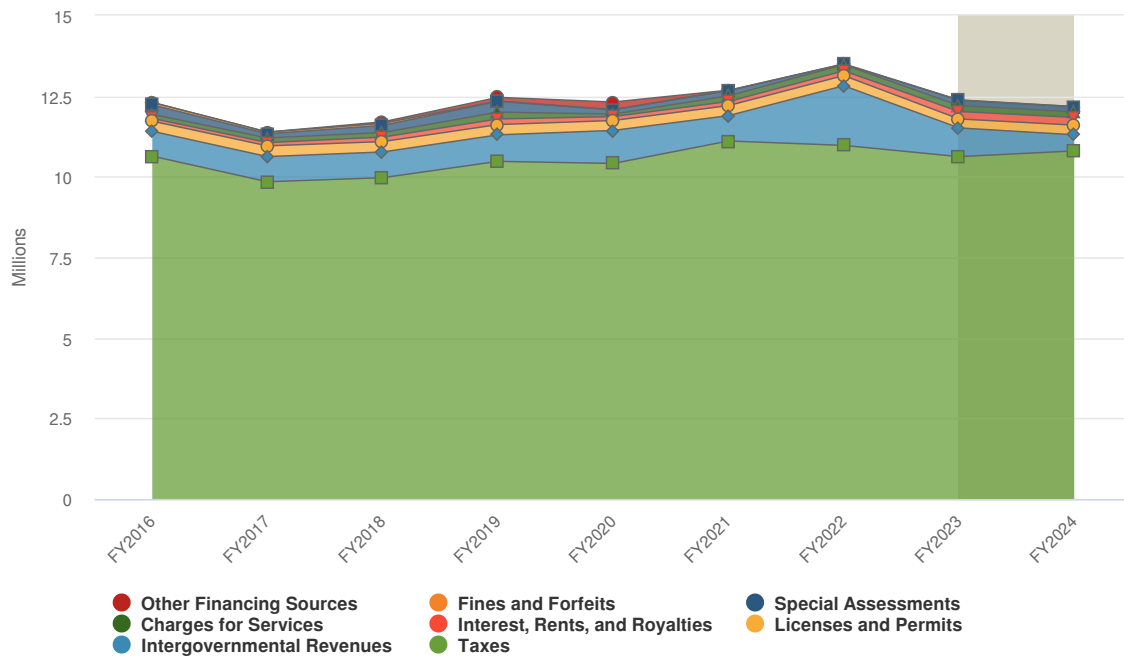
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
Total Expenditures:	\$10,353,058.07	\$13,734,195.00	\$13,784,477.47	\$15,672,692.00
Total Revenues Less Expenditures:	\$3,148,059.95	-\$1,352,925.00	-\$1,807,111.16	-\$3,494,593.00
Ending Fund Balance:	\$11,400,467.95	\$9,593,277.41	\$9,139,091.25	\$6,016,327.00

## Revenues by Source

### Projected 2024 Revenues by Source



### Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Revenue Source</b>					
<b>Taxes</b>					
CURRENT REAL ESTATE TAXES	01-300-301-010	\$1,246,320.25	\$1,503,628.00	\$1,257,440.00	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.
REAL ESTATE TRANSFER TAX	01-300-310-010	\$1,591,995.25	\$1,500,000.00	\$1,300,000.00	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.
EARNED INCOME TAXES	01-300-310-021	\$7,764,357.56	\$7,273,746.00	\$7,884,165.00	The Earned Income tax is levied on the employees residing in the Township. The Township nets 97.6% of the taxes collected with 2.4% going to Centre Tax Collection.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
LOCAL SERVICES TAX	01-300-310-051	\$355,539.53	\$340,000.00	\$343,400.00	The Local Services Tax 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.
DELINQUENT REAL ESTATE TAXES	01-300-301-020	\$14,017.06	\$5,500.00	\$15,718.00	The delinquent real estate taxes have been estimated at .5% of the current budget's real estate tax
<b>Total Taxes:</b>		<b>\$10,972,229.65</b>	<b>\$10,622,874.00</b>	<b>\$10,800,723.00</b>	
<b>Licenses and Permits</b>					
TRANSIENT RETAILER PERMITS	01-300-321-061	\$416.00	\$500.00	\$500.00	The Township requires individuals conducting solicitation and transient businesses within the Township to obtain permits.
HOME OCCUPATION PERMITS	01-300-321-062	\$300.00	\$300.00	\$500.00	
CABLE TV FRANCHISE FEES	01-300-321-080	\$261,328.05	\$225,000.00	\$250,000.00	
<i>Comcast</i>	<i>01-300-321-080</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$250,000.00</i>	<i>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%.</i>
WINDSTREAM FRANCHISE FEE	01-300-321-081	\$714.77	\$1,500.00	\$0.00	
CELLULAR FRANCHISE FEES	01-300-321-082	\$0.00	\$1,000.00	\$500.00	The Township levies a fee for using the Right-of-Way for cellular service.
SIGN PERMITS	01-300-322-082	\$17,365.00	\$17,000.00	\$17,000.00	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.
CONDITIONAL USE PERMITS	01-300-322-083	\$0.00	\$1,000.00	\$1,000.00	The current fees are based on the Township Fee Schedule for conditional use hearings, licensing, and permitting.
DRIVEWAY PERMITS	01-300-322-300	\$1,700.00	\$1,500.00	\$1,500.00	The driveway permit requirements were instituted in 1989 to address problems experienced with access to public streets. This permit requires the applicant to make the appropriate connection with a public road to not compound or create storm drainage problems. There is a \$50 fee per permit.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
PAVE CUT PERMITS	01-300-322-500	\$6,600.00	\$4,000.00	\$1,300.00	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.
FIBEROPTIC LICENSE FEES	01-300-322-900	\$27,451.80	\$27,452.00	\$27,632.00	The Township has negotiated three fiber optics right-of-way agreements. Each agreement is for a ten-year term.
<i>Zayo Group</i>	<i>01-300-322-900</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$22,144.00</i>	
<i>Synesys</i>	<i>01-300-322-900</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$4,750.00</i>	
<i>Crown Castle</i>	<i>01-300-322-900</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$738.00</i>	
<b>Total Licenses and Permits:</b>		<b>\$315,875.62</b>	<b>\$279,252.00</b>	<b>\$299,932.00</b>	
<b>Fines and Forfeits</b>					
FALSE ALARM FINES	01-300-331-120	\$75.00	\$100.00	\$100.00	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.
PARKING/SNOW/WEEDES FINES	01-300-331-140	\$5,658.31	\$5,000.00	\$5,000.00	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.
MISC WRITEOFFS/ADJUSTMENTS	01-300-332-030	\$14.15	\$0.00	\$0.00	
<b>Total Fines and Forfeits:</b>		<b>\$5,747.46</b>	<b>\$5,100.00</b>	<b>\$5,100.00</b>	
<b>Interest, Rents, and Royalties</b>					
INTEREST REVENUE-BANKS/CDS	01-300-341-000	\$103,764.29	\$186,000.00	\$197,641.00	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.
<i>JSSB Bank Interest</i>	<i>01-300-341-000</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$107,652.00</i>	<i>2023 Budgeted Amount: \$120,000</i>
<i>AmeriServ Bank Interest</i>	<i>01-300-341-000</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$6,269.00</i>	<i>2023 Budgeted Amount: \$6,000</i>
<i>PLGIT CD Interest</i>	<i>01-300-341-000</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$82,720.00</i>	<i>2023 Budgeted Amount: \$60,000</i>
<i>JSSB Real Estate Tax Account Interest</i>	<i>01-300-341-000</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	<i>2023 Budgeted Amount: \$1,000</i>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
INTEREST REVENUE-RE ACCT	01-300-341-020	\$0.00	\$1,000.00	\$0.00	
COG BUILDING RENT REVENUE	01-300-342-210	\$42,828.52	\$42,829.00	\$42,829.00	The COG Building was financed by a bond issue and is owned by the participating municipalities. Municipalities received "rental payments" from COG agencies. Rent is based on \$11.70 per square foot. Ferguson Township's share is 23.13%. This lease expires in the year 2028.
<b>Total Interest, Rents, and Royalties:</b>		<b>\$146,592.81</b>	<b>\$229,829.00</b>	<b>\$240,470.00</b>	
<b>Intergovernmental Revenues</b>					
DUI GRANT REVENUE	01-300-351-030	\$48,907.95	\$40,000.00	\$29,047.00	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.
COVID FUNDING	01-300-351-050	\$1,018,536.00	\$0.00	\$0.00	The township received 50% of the American Rescue Plan funding in 2021. The township received the 2nd payment in 2022. All payments received in 2021 & 2022 were expended in 2022. Funding to discontinue in 2023 and forward. Zero Funding received in 2023.
BUCKLE UP REVENUE	01-300-354-022	\$0.00	\$0.00	\$11,512.00	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.
POLICE ACADEMY GRANT REVENUE	01-300-354-024	\$0.00	\$0.00	\$26,860.00	
DRIVE SAFE GRANT REVENUE	01-300-354-025	\$0.00	\$0.00	\$24,575.00	This account provides for the Aggressive Driving (Drive Safe) reimbursements and Pedestrian Program based on the Township costs. Ferguson Township administers the grant for all of the participating police departments in Centre County. This amount is included in the DUI grant revenue.
BNI LOCAL TASK FORCE REVENUE	01-300-354-027	\$8,972.58	\$8,500.00	\$10,000.00	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.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
WINTER SNOW AGREEMENT	01-300-354-030	\$4,943.09	\$18,494.00	\$18,494.00	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.
<i>Whitehall Road 3.9 Miles</i>	<i>01-300-354-030</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$4,943.00</i>	
<i>College Avenue 2.2 Miles</i>	<i>01-300-354-030</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$3,206.00</i>	
<i>College Avenue 7.1 Miles</i>	<i>01-300-354-030</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$10,345.00</i>	
STATE POLICE FINES	01-300-355-000	\$8,251.93	\$8,000.00	\$7,500.00	The State Police fines are reimbursed to municipalities with a police force that does not require State Police coverage.
PURTA REVENUE	01-300-355-010	\$10,860.76	\$10,488.00	\$10,800.00	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.
LIQUOR LICENSE REVENUE	01-300-355-040	\$3,300.00	\$3,600.00	\$3,600.00	The Township receives licensing fees for twelve (12) hotels-/restaurants that have liquor-licensed establishments at a rate of \$300 per license annually.
ACT 205 STATE AID REVENUE	01-300-355-050	\$414,436.14	\$414,436.00	\$0.00	The Act 205 State Aid Revenue was dispersed into the Fund 60 and Fund 65.
FOREIGN FIRE RELIEF AID	01-300-355-070	\$143,295.90	\$143,296.00	\$143,000.00	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.
MARCELLUS SHALE IMPACT FEE	01-300-355-090	\$3,997.81	\$3,998.00	\$4,500.00	In 2012, the State implemented an impact fee on the Marcellus Shale drillers under Act 13. The Township is named as a non-contiguous or non-host municipality and receives 13.5% of the Centre County funding. The Township has designated these funds for transfer to the Capital Reserve Fund.
STATE FOREST LAND REVENUE	01-300-356-010	\$4,999.83	\$5,000.00	\$5,000.00	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.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
STATE GAME COMMISSION REVENUE	01-300-356-020	\$3,110.89	\$3,111.00	\$3,111.00	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. However, the Township typically only receives 30% of the sanctioned amount.
LIQUID FUELS TAX GRANT REVENUE	01-300-357-030	\$0.00	\$50,000.00	\$50,000.00	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.
LOCAL TOURISM GRANTS	01-300-357-040	\$9,000.00	\$30,000.00	\$0.00	Occasionally the township holds local events for the community. This account reflects funding received from local organizations.
SHARED CUSTODIAN REVENUE	01-300-358-300	\$15,950.52	\$0.00	\$0.00	
PENN STATE SETTLEMENT REVENUE	01-300-359-000	\$151,878.67	\$151,879.00	\$152,000.00	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 contract ends in the year 2028.
<b>Total Intergovernmental Revenues:</b>		<b>\$1,850,442.07</b>	<b>\$890,802.00</b>	<b>\$499,999.00</b>	
<b>Charges for Services</b>					
NSF CHARGES REVENUE	01-300-361-000	\$1,571.51	\$200.00	\$200.00	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.
MISCELLANEOUS PERMITS	01-300-361-300	\$30.00	\$0.00	\$0.00	
SITE PLAN REVIEW FEES	01-300-361-320	\$7,745.00	\$5,000.00	\$5,200.00	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.
TOWNSHIP ENGINEER REVIEW FEES	01-300-361-321	\$16,552.22	\$10,000.00	\$18,000.00	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.

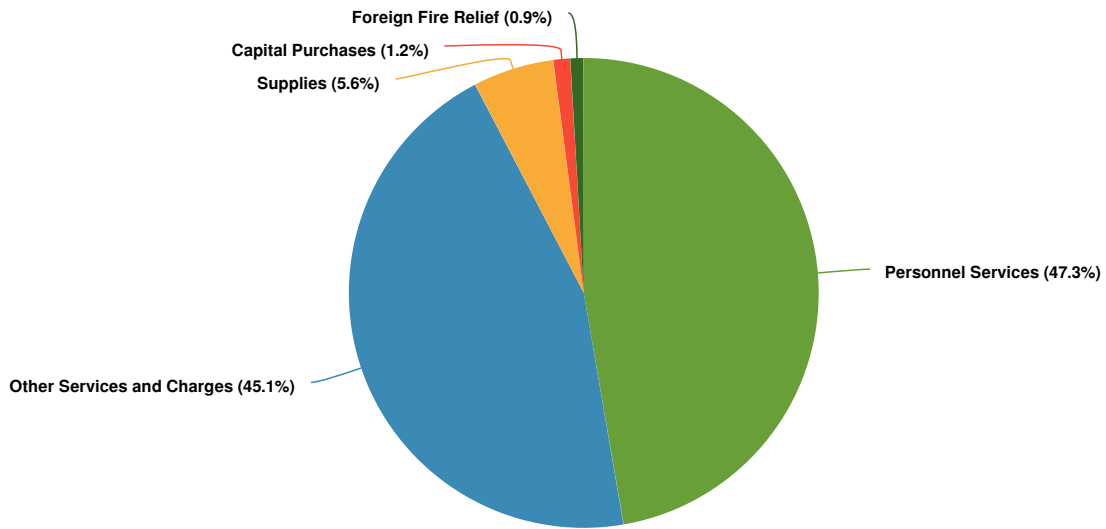


Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
ZONING PERMITS	01-300-361-330	\$12,810.00	\$15,000.00	\$15,000.00	This account is for the fees for zoning permits issued to residents and businesses in accordance with the Township ordinances and the current fee schedule
RENTAL PERMITS	01-300-361-331	\$11,154.00	\$7,500.00	\$7,500.00	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.
HEARING/VARIANCE FEES	01-300-361-340	\$2,000.00	\$2,000.00	\$0.00	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.
LIGHTING PLAN APPLICATION FEE	01-300-361-410	\$200.00	\$300.00	\$200.00	This is an application fee for customers interested in installing outdoor lighting.
SCASD TAX COLLECTION REVENUE	01-300-361-630	\$29,081.37	\$40,000.00	\$30,000.00	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.
TAX CERTIFICATION REVENUE	01-300-361-650	\$4,510.00	\$6,000.00	\$4,500.00	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.
ORDINANCE AMENDMENT FEES	01-300-361-750	\$500.00	\$0.00	\$250.00	This line item is revenue received for publicly requested amendments.
AG PROGRESS DAYS REVENUE	01-300-362-010	\$8,257.48	\$8,200.00	\$8,300.00	
POLICE ASSISTANCE AT PSU	01-300-362-101	\$70,007.46	\$72,713.00	\$73,000.00	
LOCAL BACKGROUND CHECKS	01-300-362-111	\$22.00	\$200.00	\$200.00	
SALARIES AND WAGES - FULL TIME	01-300-362-112	\$0.00	\$0.00	\$150.00	
PARKING PERMITS	01-300-362-220	\$181.00	\$150.00	\$150.00	
SPECIAL EVENTS PERMITS	01-300-362-450	\$25.00	\$50.00	\$25.00	
HEALTH INSPECTION FEES	01-300-365-200	\$7,743.58	\$8,500.00	\$8,500.00	
ROUTE 45 GRANTS	01-300-367-300	\$18,000.00	\$10,000.00	\$0.00	
<b>Total Charges for Services:</b>		<b>\$190,390.62</b>	<b>\$185,813.00</b>	<b>\$171,175.00</b>	
<b>Special Assessments</b>					
MISCELLANEOUS REVENUE	01-300-389-000	\$2,728.80	\$2,000.00	\$2,000.00	These accounts are for revenue received and not specifically assigned to another account, such as net online payment fees and flex plan forfeitures.

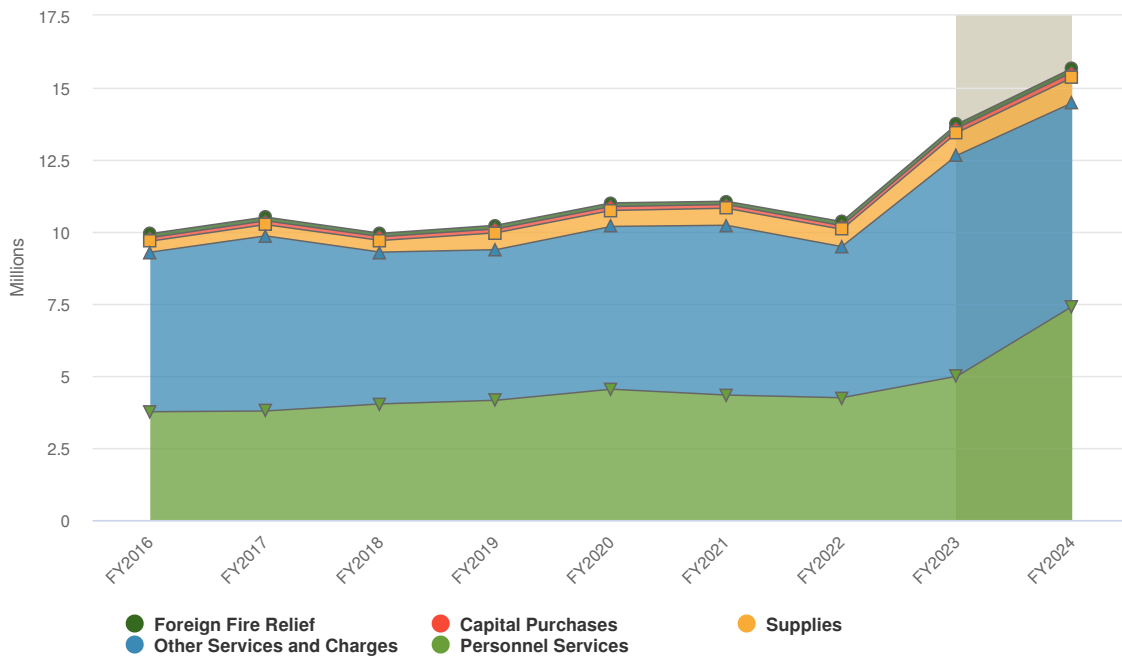
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
UNEMPLOYMENT COMP REFUNDS	01-300-389-010	\$2,260.00	\$0.00	\$2,200.00	
INSURANCE CLAIMS/REFUNDS	01-300-389-020	\$9,607.45	\$0.00	\$0.00	
PENN PRIME INSURANCE DISCOUNTS	01-300-389-030	\$0.00	\$100,000.00	\$100,000.00	
SAFETY PROGRAM AWARD REVENUE	01-300-389-040	\$0.00	\$2,000.00	\$0.00	
HEALTH INSURANCE REFUNDS	01-300-389-050	\$0.00	\$62,000.00	\$55,000.00	
PCARD REBATES	01-300-389-060	\$678.54	\$600.00	\$500.00	
WORKERS COMP REFUNDS	01-300-389-080	\$4,565.00	\$0.00	\$0.00	
WELLNESS FUND GRANTS	01-300-389-090	\$0.00	\$1,000.00	\$1,000.00	
<b>Total Special Assessments:</b>		<b>\$19,839.79</b>	<b>\$167,600.00</b>	<b>\$160,700.00</b>	
<b>Total Revenue Source:</b>		<b>\$13,501,118.02</b>	<b>\$12,381,270.00</b>	<b>\$12,178,099.00</b>	

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>General Government</b>					
SUPERVISORS COMPENSATION	01-400-400-105	\$18,186.92	\$20,625.00	\$20,625.00	
GENERAL GOVERNMENT TRAINING	01-400-400-180	\$0.00	\$4,000.00	\$4,000.00	
SALARIES AND WAGES - FULL TIME	01-400-401-112	\$138,403.15	\$80,000.00	\$753,986.00	Funds allocated for full-time staff salaries and wages for staff in the administration department.
SALARIES AND WAGES - PART TIME	01-400-401-115			\$75,222.00	This account represents wages for part-time recording secretary, part-time AmeriCorp position, and intern. AmeriCorp position will assist administration in achieving the sustainability goals established in strategic plan and in collaboration with CRPA.
SALARIES & WAGES - FULL TIME	01-400-402-112			\$302,336.00	Full-time staff salaries.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
FINANCE OFFICE OVERTIME	01-400-402-180	\$487.45	\$500.00	\$500.00	
SALARIES AND WAGES - FULL TIME	01-400-403-112			\$43,721.00	
TAX STAFF OVERTIME	01-400-403-180	-\$206.96	\$500.00	\$0.00	
SALARIES AND WAGES - FULL TIME	01-400-407-112	\$0.00	\$75,000.00	\$0.00	
SALARIES AND WAGES - FULL TIME	01-400-408-112	\$153,049.83	\$175,996.00	\$492,110.00	
SALARIES AND WAGES - PART TIME	01-400-408-115	-\$755.58	\$0.00	\$35,880.00	In 2024, funding is requested for a part-time engineering (college student, intern, or other) assistant to assist with the inspection of capital projects and for asset data collection.
SALARIES AND WAGES - FULL TIME	01-400-409-112	\$28,492.54	\$73,754.00	\$169,743.00	This line item provides for the salary of a Building and Asset Superintendent and two custodians.
CUSTODIAN OVERTIME	01-400-409-180	\$0.00	\$500.00	\$0.00	
<b>Total General Government:</b>		<b>\$337,657.35</b>	<b>\$430,875.00</b>	<b>\$1,898,123.00</b>	
<b>Public Safety</b>					
SALARIES AND WAGES - FULL TIME	01-400-410-112	\$1,790,392.20	\$1,901,937.00	\$2,268,000.00	Salaries and wages for 22 full-time police staff, 1 Police Chief, and two administrative assistants.
SALARIES AND WAGES - PART TIME	01-400-410-115	\$0.00	\$12,000.00	\$12,000.00	Part-Time wages including crossing guard.
HEART N LUNG PAYMENTS	01-400-410-178	\$0.00	\$0.00	\$1,000.00	
LONGEVITY PAY	01-400-410-179	\$18,700.00	\$20,200.00	\$20,200.00	
<i>Sgt. ryan Hendreck 05/01/2001</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Mike Lamb 11/19/2001</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Det. Josh Martin 11/18/2004</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Travis Park 12/05/2005</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Kevin Laudenslager 01/30/2006</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Det. Jonathan Mayer 01/01/2006</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Brian Rose 01/02/2007</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>Sgt. Shaw Morrison 12/01/2007</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Walter Embser 01/04/2007</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Cpl. Jeff White 07/01/2008</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Bill Chambers 08/01/2008</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Sgt. Devon Moran 02/01/2009</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Shawn Slater 01/01/2010</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Sgt Eric Albright 07/01/2011</i>	01-400-410-179	\$0.00	\$0.00	\$1,100.00	
<i>Off. Dan Lewis 01/19/2012</i>	01-400-410-179	\$0.00	\$0.00	\$1,000.00	
<i>Det. Caleb Clouse 03/01/2013</i>	01-400-410-179	\$0.00	\$0.00	\$900.00	
<i>Off. Ryan Plunkett 01/16/2016</i>	01-400-410-179	\$0.00	\$0.00	\$600.00	
<i>Det. Brian Wakefield 06/19/2017</i>	01-400-410-179	\$0.00	\$0.00	\$500.00	
<i>Off. Skyler Ososkie 07/5/2017</i>	01-400-410-179	\$0.00	\$0.00	\$500.00	
GENERAL OVERTIME	01-400-410-180	\$147,757.52	\$112,000.00	\$127,064.00	
<i>DUI Enforcement (Grant)</i>	01-400-410-180	\$0.00	\$0.00	\$9,443.00	
<i>BNI/Drug Task Force</i>	01-400-410-180	\$0.00	\$0.00	\$10,000.00	
<i>Buckle Up (Grant)</i>	01-400-410-180	\$0.00	\$0.00	\$10,596.00	
<i>PSU (Football games &amp; AG Progress)</i>	01-400-410-180	\$0.00	\$0.00	\$75,000.00	
<i>Drive Safe (Grant)</i>	01-400-410-180	\$0.00	\$0.00	\$5,025.00	
<i>STEP</i>	01-400-410-180	\$0.00	\$0.00	\$10,000.00	
<i>Community Relations/Crime Prevention Programes</i>	01-400-410-180	\$0.00	\$0.00	\$7,000.00	
UNIFORMS AND EQUIPMENT	01-400-410-191	\$36,146.35	\$42,000.00	\$51,675.00	
<i>Outfit 1 officer</i>	01-400-410-191	\$0.00	\$0.00	\$8,500.00	2023 Budgeted Item from Chart: \$8000
<i>Ballistic Vests</i>	01-400-410-191	\$0.00	\$0.00	\$3,000.00	2023 Budgeted Item from Chart: \$7000
<i>Unanticipated items</i>	01-400-410-191	\$0.00	\$0.00	\$3,700.00	2023 Budgeted Item from Chart: \$3000
<i>Replacement Shirts, Pants, Jackets, etc.</i>	01-400-410-191	\$0.00	\$0.00	\$14,175.00	2023 Budgeted Item from Chart: \$13,500

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>Replacement duty equipment gloves, belts, holders, OC, handcuffs, insignia, etc</i>	01-400-410-191	\$0.00	\$0.00	\$4,200.00	2023 Budgeted Item from Chart: \$4000
<i>Uniform Cleaning</i>	01-400-410-191	\$0.00	\$0.00	\$7,400.00	<i>The Township owns and maintains uniforms. Estimated cleaning cost is \$312/month for 12 officers, \$750 for three detectives, and \$300 for Chiefs non-uniform cleaning allowance, per collective bargaining agreement.</i>  2023 Budgeted Item from Chart: \$7050
<i>Boots</i>	01-400-410-191	\$0.00	\$0.00	\$3,100.00	2023 Budgeted Item from Chart: \$2950
<i>Gas Mask Replacement</i>	01-400-410-191	\$0.00	\$0.00	\$7,600.00	<i>Gas Mask Replacement is needed for officers. Current masks are at end of life cycle.</i>
<i>Bola Wrap Remote Restraint Device</i>	01-400-410-191	\$0.00	\$0.00	\$9,000.00	<i>Remote restraint new to 2024 Budget.</i>
<i>PennPrime Reimbursement</i>	01-400-410-191	\$0.00	\$0.00	-\$9,000.00	<i>Bola wrap expenditure reimbursement from PennPrime.</i>
SALARIES AND WAGES - FULL TIME	01-400-414-112	\$76,453.32	\$82,036.00	\$346,400.00	Planning and Zoning Director, Zoning Administrator, Community Planner, Ordinance Enforcement Officer, Receptionist/Planning and Zoning staff assistant.
SALARIES AND WAGES - PART TIME	01-400-414-115	\$18,347.96	\$44,512.00	\$0.00	Part-time staff wages.
UNIFORM EQUIPMENT PURCHASES	01-400-414-191	\$1,042.89	\$1,500.00	\$1,000.00	
<b>Total Public Safety:</b>		<b>\$2,088,840.24</b>	<b>\$2,216,185.00</b>	<b>\$2,827,339.00</b>	
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>					
UNIFORM SERVICE	01-400-430-191	\$5,169.62	\$8,750.00	\$7,200.00	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.
SALARIES AND WAGES - FULL TIME	01-400-437-112			\$124,306.00	Includes Shop Foreman Mechanic and Mechanic Assistant.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
SALARIES AND WAGES - PART TIME	01-400-437-115	\$8,099.19	\$12,740.00	\$9,000.00	
<i>Mechanic Helper for summer 16wks x40hrs/wk. x \$13.hr. = \$8,320</i>	01-400-437-115	\$0.00	\$0.00	\$9,000.00	
MECHANIC OVERTIME	01-400-437-180	\$3,519.19	\$500.00	\$1,000.00	
SALARIES AND WAGES - FULL TIME	01-400-438-112	\$81,766.53	\$87,667.00	\$728,463.00	Includes salaries and wages for the Road Superintendent, two Foreman, and 11 roadworkers.
SALARIES AND WAGES - PART TIME	01-400-438-115	\$42,312.58	\$33,000.00	\$33,000.00	Two people x 25wks x 40hrs/wk x \$16.50 = \$33,000
<i>Road Crew Summer Help</i>	01-400-438-115	\$0.00	\$0.00	\$33,000.00	
ROAD CREW OVERTIME	01-400-438-180	\$18,371.87	\$27,000.00	\$25,000.00	
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		<b>\$159,238.98</b>	<b>\$169,657.00</b>	<b>\$927,969.00</b>	
<b>Recreation</b>					
SALARY AND WAGES - FULL TIME	01-400-455-112			\$119,000.00	Full-time Arborist and Municipal Tree Trimmer salaries.
SALARIES AND WAGES - PART TIME	01-400-455-115	\$0.00	\$66,000.00	\$33,600.00	
<i>Mowing/Landscape/Grounds keeping</i>	01-400-455-115	\$0.00	\$0.00	\$33,600.00	<i>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 removals.</i>
<b>Total Recreation:</b>		<b>\$0.00</b>	<b>\$66,000.00</b>	<b>\$152,600.00</b>	
<b>Insurance &amp; Benefits</b>					
EMPLOYER SOCIAL SECURITY	01-400-481-192	\$342,037.17	\$397,000.00	\$419,283.00	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.
UMEMPLOYMENT COMPENSATION	01-400-481-194	\$8,573.33	\$9,000.00	\$9,000.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
YR 2024, LMT, \$10,000, RATE 1.25%EST	01-400-481-194	\$0.00	\$0.00	\$9,000.00	<i>The Township secures its unemployment compensation with Pennsylvania Municipal League Unemployment Compensation Trust. The tax is 1.25% of gross payroll on the first \$10,000 of each team member's compensation. This trust provides the Township with the lowest long-term compensation insurance costs.</i>
EMPLOYER PENSION EXPENSE	01-400-483-197	\$592,904.04	\$611,584.00	\$0.00	
EMPLOYEE SERVICE AWARDS	01-400-489-160	\$850.00	\$850.00	\$1,000.00	This line item accounts for the service awards presented to employees every five years for those reaching a milestone in the current year.
HEALTH INSURANCE WAIVERS	01-400-487-187	\$69,589.62	\$70,000.00	\$80,500.00	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.
VISION INSURANCE	01-400-487-195	\$6,254.82	\$8,500.00	\$8,840.00	The Township contracts with Davis Vision through the Pennsylvania Municipal Health Insurance Cooperative.
HEALTH INSURANCE	01-400-487-196	\$587,509.97	\$950,000.00	\$1,026,000.00	The current Township's share of health insurance costs is approximately 91%, with the remaining 9% shared with the covered employees.
RETIREMENT HEALTH SAVINGS	01-400-487-197	\$5,999.00	\$6,000.00	\$8,500.00	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.
DENTAL INSURANCE	01-400-487-198	\$35,003.76	\$45,000.00	\$45,000.00	The Township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative.
LIFE INSURANCE	01-400-487-199	\$6,427.71	\$7,000.00	\$8,000.00	Group term life insurance is budgeted for \$80,000 of life insurance coverage.



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Total Insurance &amp; Benefits:</b>		<b>\$1,655,149.42</b>	<b>\$2,104,934.00</b>	<b>\$1,606,123.00</b>	
<b>Total Personnel Services:</b>		<b>\$4,240,885.99</b>	<b>\$4,987,651.00</b>	<b>\$7,412,154.00</b>	
<b>Supplies</b>					
<b>General Government</b>					
GENERAL EXPENSE	01-400-400-240	\$3,675.15	\$5,000.00	\$5,500.00	
OFFICE SUPPLIES	01-400-401-210	\$2,023.33	\$2,000.00	\$3,500.00	
GENERAL EXPENSE	01-400-401-240	\$1,156.58	\$3,500.00	\$3,500.00	
ELECTRONIC EQUIP MAINTENANCE	01-400-401-252	\$4,547.68	\$2,500.00	\$5,500.00	
OFFICE SUPPLIES	01-400-402-210	\$491.42	\$500.00	\$0.00	
GENERAL EXPENSE	01-400-402-240	\$246.62	\$300.00	\$0.00	
ELECTRONIC EQUIPMENT MAINTENANCE	01-400-402-252	\$10,765.01	\$13,000.00	\$0.00	
OFFICE SUPPLIES	01-400-403-210	\$63.31	\$300.00	\$500.00	
GENERAL EXPENSE	01-400-403-240	\$0.00	\$50.00	\$0.00	
ELECTRONIC EQUIP MAINTENANCE	01-400-403-252	\$327.60	\$500.00	\$0.00	
GENERAL EXPENSE	01-400-407-240	\$25.17	\$500.00	\$0.00	
ELECTRONIC EQUIPMENT MAINTENANCE	01-400-407-252	\$104,473.51	\$170,535.00	\$188,812.00	
<i>Telecommunications Platform for Office</i>	01-400-407-252	\$0.00	\$0.00	\$12,000.00	
<i>Hinton &amp; Associates - Sentinel One</i>	01-400-407-252	\$0.00	\$0.00	\$4,860.00	90 @ 4.50/month
<i>ESRI Licensing</i>	01-400-407-252	\$0.00	\$0.00	\$25,000.00	Additional ESRI Licenses to support Asset Management Program.
<i>Hinton Associates - Onsite &amp; Offsite System Backup Licensing</i>	01-400-407-252	\$0.00	\$0.00	\$7,920.00	SaaS through Hinton Associates.
<i>AutoCAD Licensing</i>	01-400-407-252	\$0.00	\$0.00	\$5,500.00	
<i>Synergis support for AutoCAD</i>	01-400-407-252	\$0.00	\$0.00	\$1,200.00	
<i>CDI Laserfiche Licenses</i>	01-400-407-252	\$0.00	\$0.00	\$23,750.00	
<i>Adobe Acrobat Pro and Creative Cloud</i>	01-400-407-252	\$0.00	\$0.00	\$4,000.00	
<i>Nitro Pro Licenses</i>	01-400-407-252	\$0.00	\$0.00	\$900.00	
<i>PAVER Software</i>	01-400-407-252	\$0.00	\$0.00	\$550.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>Civic Plus Web Hosting</i>	01-400-407-252	\$0.00	\$0.00	\$3,750.00	
<i>Microsoft Exchange Licensing</i>	01-400-407-252	\$0.00	\$0.00	\$8,352.00	
<i>Microsoft Office 365 Licenses</i>	01-400-407-252	\$0.00	\$0.00	\$10,000.00	
<i>Firewall/Anti-Virus/Webfiltering</i>	01-400-407-252	\$0.00	\$0.00	\$4,200.00	
<i>GasBoy Fuel Maintenance</i>	01-400-407-252	\$0.00	\$0.00	\$500.00	
<i>Springbrook Cloud Version Annual Fee</i>	01-400-407-252	\$0.00	\$0.00	\$30,000.00	
<i>Hinton Associates - Dell Laptop Drive Encryption</i>	01-400-407-252	\$0.00	\$0.00	\$1,500.00	
<i>General Code Ordinance Hosting</i>	01-400-407-252	\$0.00	\$0.00	\$1,195.00	
<i>SYNCHRO Traffic Engineering</i>	01-400-407-252	\$0.00	\$0.00	\$3,700.00	
<i>CivicClerk Agenda Management</i>	01-400-407-252	\$0.00	\$0.00	\$4,935.00	
<i>ClearGov Budget Builder</i>	01-400-407-252	\$0.00	\$0.00	\$30,000.00	<i>Digital Budget Book, operating budget, personnel budget, capital budgeting software.</i>
<i>T2 Parking Enforcement Management</i>	01-400-407-252	\$0.00	\$0.00	\$5,000.00	<i>T2 Systems Parking Enforcement Management manages on-street parking permits and aid in parking enforcement that negates Clean Certification for the Ordinance Enforcement Officer and additional State requirements.</i>
OFFICE SUPPLIES	01-400-408-210	\$1,453.30	\$2,000.00	\$2,000.00	Most of this account is for ink/toner for the plotter and printers. General office supplies such as letter size paper, files, desk supplies, envelopes, staples, paper clips, computer accessories, plotter paper, and other miscellaneous items are included in this account.
PERSONAL PROTECTIVE EQUIPMENT	01-400-408-238	\$653.84	\$1,300.00	\$1,000.00	This account is for reflective vests, T-shirts, jackets, gloves, rain gear, high-visibility clothing, safety glasses, hard hats, face masks, and hearing protection. Also included is the reimbursement for steel-toed boot purchases of \$175 per person and \$300 for prescription safety glasses.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
GENERAL EXPENSE	01-400-408-240	\$385.98	\$2,300.00	\$4,900.00	In 2024, the Publics Works Department plans to apply for accreditation through the American Public Works Association (APWA) and application fees are included in this line item. In 2024, half of the APWA accreditation fee of \$3,275 is included plus \$124 for the accreditation manual.
EQUIPMENT MAINTENANCE	01-400-408-251	-\$1,049.00	\$2,000.00	\$2,000.00	Repairs and calibration for engineering equipment such as surveying equipment and calibrating the light meter and service and repairing traffic signal equipment.
ELECTRONIC EQUIP MAINTENANCE	01-400-408-252	\$4,495.83	\$5,400.00	\$5,850.00	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. Plotter ink was replaced in 2023 and may not need to be replaced each year at (\$290/color x 5).
<i>Kyocera 3553 Copier Lease</i>	<i>01-400-408-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$3,400.00</i>	
<i>Kyocera 3553 Copier Maintenance</i>	<i>01-400-408-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	
<i>Plotter Maintenance</i>	<i>01-400-408-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,450.00</i>	
OPERATING SUPPLIES	01-400-409-220	\$6,068.25	\$5,000.00	\$7,500.00	This item includes the cost of operating supplies for the custodian needed in and around the Township buildings. In 2024, funding (\$2,000) is requested to purchase and install a washer and dryer in FTPW/PD building 1 to allow the custodian to wash micro-fiber cleaning towels and other items.
CLEANING SUPPLIES	01-400-409-226	\$2,447.42	\$3,500.00	\$3,500.00	This account segregates building cleaning supplies from the general expenses. This account also includes the replacement of small equipment such as vacuum cleaners.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
PERSONAL PROTECTIVE EQUIPMENT	01-400-409-239	\$228.68	\$2,000.00	\$1,500.00	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.
REPAIR & MAINTENANCE	01-400-409-250	\$39,899.48	\$42,882.00	\$61,382.00	
<i>Roof Inspections</i>	01-400-409-250	\$0.00	\$0.00	\$3,400.00	<i>Marcon (\$900 annually for preventative maintenance (PM) and \$2,500 for minor repairs).</i>
<i>Pest Control</i>	01-400-409-250	\$0.00	\$0.00	\$1,336.00	
HVAC	01-400-409-250	\$0.00	\$0.00	\$13,127.00	<i>Heating, Ventilation, Air Conditioning (HVAC) - Allied Mechanical and Electrical (\$7,127 per year for PM for all buildings, estimate \$6,000 for minor repairs)</i>
<i>Fire Extinguisher</i>	01-400-409-250	\$0.00	\$0.00	\$1,714.00	<i>Fire extinguisher inspections &amp; refills for all buildings and all vehicles.</i>
<i>Halon System Inspection</i>	01-400-409-250	\$0.00	\$0.00	\$1,283.00	<i>Halon System Inspection (fire suppression in the computer server room) by Kistler O'Brien \$395 x 2/yr plus biannual sensitivity testing \$210</i>
<i>Building and Grounds Maintenance</i>	01-400-409-250	\$0.00	\$0.00	\$10,000.00	<i>Building and Grounds Maintenance: Lowes, Home Depot (hardware and lumber), Nittany Building Specialties (metal doors), WESCO (electric parts), Gasboy repairs, Strouse Electric (electrician work), Rothrock Locksmith, Site Specific Design (sewer pump station), X-pert Communications (door access).</i>
<i>Overhead Door Inspections</i>	01-400-409-250	\$0.00	\$0.00	\$2,400.00	<i>Overhead door inspections by Central Pa Dock and Door \$1,400 annually plus service calls and repairs estimated at \$1,000.</i>
<i>Central Station Monitoring</i>	01-400-409-250	\$0.00	\$0.00	\$1,205.00	<i>Central Station Monitoring by Vigilant (fire protection, sewer pump station) \$597/yr for admin building and \$608/yr for FTPW bldg 6.</i>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Carpet Cleaning	01-400-409-250	\$0.00	\$0.00	\$3,114.00	Carpet cleaning (twice per year @ \$1,557 each time)
Inspect Admin bldg and FTPW bldg 6	01-400-409-250	\$0.00	\$0.00	\$5,337.00	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.
Backflow Prevention Inspection	01-400-409-250	\$0.00	\$0.00	\$750.00	Backflow Prevention Inspection – annual inspections for all buildings and parks by All-in-One Backflow Service at \$75/each for 10 locations.
Emergency Generators & transfer switches annual PM Service	01-400-409-250	\$0.00	\$0.00	\$2,118.00	Emergency Generators & transfer switches annual PM Service includes 100KW CAT diesel generator and ATS for Admin bldg., 300KW natural gas Cummins generator, and 2 ATSs for FTPW bldg. 6 (Year 2 of a 5-year contract).
Boiler Inspections	01-400-409-250	\$0.00	\$0.00	\$927.00	Boiler Inspections by the PA Dept. Of Labor includes compressors in all buildings and boilers in FTPW building 6.
Underground Storage Tank	01-400-409-250	\$0.00	\$0.00	\$1,320.00	Underground Storage Tank USTIF capacity fee \$110/mo. x 12 = \$1,320/yr.
Vehicle Wash System	01-400-409-250	\$0.00	\$0.00	\$3,851.00	Westmatic vehicle wash equipment and systems preventative maintenance contract \$2,851 annually includes 2 visits and repairs estimated at \$1,000.
Pump Out Vehicle Wash Sediment	01-400-409-250	\$0.00	\$0.00	\$1,500.00	Pump out vehicle wash bay sediment pit twice a year at \$750 each time
Building Controls (Nexgen Automation Services)	01-400-409-250	\$0.00	\$0.00	\$8,000.00	
<b>Total General Government:</b>		<b>\$182,379.16</b>	<b>\$265,067.00</b>	<b>\$296,944.00</b>	
<b>Public Safety</b>					

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
OFFICE SUPPLIES	01-400-410-210	\$1,775.01	\$3,500.00	\$2,000.00	This account includes paper, pens, pencils, toner cartridges, office stock, forms, business cards, parking permits, and desk stock.
CRIMINAL INVESTIGATIONS	01-400-410-225	\$4,627.93	\$6,500.00	\$5,500.00	The Criminal Investigations Section uses forensic and investigative materials and services relative to its function.
VEHICLE FUEL - GASOLINE	01-400-410-231	\$42,490.89	\$52,550.00	\$50,080.00	The department vehicles are estimated to use 14,000 gallons of unleaded 89-octane fuel at \$3.72 per gallon. These costs for fuel are current as of September 2023. The cost will vary based on fuel prices.
OIL/LUBRICANTS AND FLUIDS	01-400-410-234	\$3,808.65	\$6,000.00	\$5,000.00	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.
GENERAL EXPENSE	01-400-410-240	\$7,701.64	\$11,000.00	\$20,000.00	Regional Detective Meetings.
AMMUNITION & RELATED SUPPLIES	01-400-410-242	\$15,503.90	\$18,000.00	\$17,450.00	
<i>Firearm ammunition</i>	<i>01-400-410-242</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$17,450.00</i>	<i>This account reflects the costs of firearms training, equipment maintenance, range supplies, and other associated costs. This account also includes supplies associated with Tasers.</i>
COMMUNITY RELATIONS SUPPLIES	01-400-410-249	\$3,132.50	\$3,750.00	\$12,000.00	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 of items purchased include stickers, coloring books, bike rodeo, and community recognition activities.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
VEHICLE PARTS	01-400-410-251	\$23,832.14	\$25,000.00	\$25,000.00	This account covers tires, repairs, replacement parts, and other required maintenance to maintain the police vehicles in a safe operating condition. The Mobile Command Vehicle covered in a separate category. The fleet consists of 17 vehicles.
ELECTRONIC EQUIP MAINTENANCE	01-400-410-252	\$52,857.02	\$99,636.00	\$131,085.00	
<i>Copier maintenance</i>	01-400-410-252	\$0.00	\$0.00	\$1,500.00	2023 Budgeted Item from Chart: \$1,500
<i>It Support (Provided by SCB IT dept) for Mobile Data Terminals (11 Terminals)</i>	01-400-410-252	\$0.00	\$0.00	\$11,000.00	2023 Budgeted Item from Chart: \$11,000
<i>Airtime, server, and associated hardware (SC IT) 11 Mobile Data Terminals</i>	01-400-410-252	\$0.00	\$0.00	\$11,000.00	2023 Budgeted Item from Chart: \$11,000
<i>RMS hosting Fee (five-year flat rate-12.5%).</i>	01-400-410-252	\$0.00	\$0.00	\$7,985.00	2023 Budgeted Item from Chart: \$7985
<i>RMS Software Maintenance Fees (Spillman)</i>	01-400-410-252	\$0.00	\$0.00	\$18,000.00	2023 Budgeted Item from Chart: \$18,500
<i>RMS Consultant fee-New reporting system</i>	01-400-410-252	\$0.00	\$0.00	\$21,000.00	2023 Budgeted Item from Chart: \$7500
<i>RMS Balance for RMS system (Spillman)</i>	01-400-410-252	\$0.00	\$0.00	\$36,400.00	2023 Budgeted Item from Chart: \$16,363
<i>Cell Phone Forensic Software Renewal (DART, Oxygen, Secure View, and Forensic Explorer)</i>	01-400-410-252	\$0.00	\$0.00	\$6,500.00	2023 Budgeted Item from Chart: \$4,000
<i>Graykey/Cellebrite computer forensic software</i>	01-400-410-252	\$0.00	\$0.00	\$11,500.00	2023 Budgeted Item from Chart: \$10,000
<i>Power DMS-Document Management System for managing accreditation and training records</i>	01-400-410-252	\$0.00	\$0.00	\$6,200.00	2023 Budgeted Item from Chart: \$5788
BATTERIES	01-400-410-260	\$5,177.59	\$5,000.00	\$5,000.00	This account covers batteries for portable radios, flashlights, speed signs, optical and other equipment.
<i>Speed Sign Batteries (4 x \$300)</i>	01-400-410-260	\$0.00	\$0.00	\$1,200.00	
<i>Optic Systems</i>	01-400-410-260	\$0.00	\$0.00	\$300.00	
<i>Automatic External Defibrillator (AED) Batteries</i>	01-400-410-260	\$0.00	\$0.00	\$1,000.00	
<i>Flashlights, cameras, &amp; portable radio batteries</i>	01-400-410-260	\$0.00	\$0.00	\$500.00	
<i>Spare Radio &amp; battery</i>	01-400-410-260	\$0.00	\$0.00	\$2,000.00	
OFFICE SUPPLIES	01-400-414-210	\$363.49	\$1,500.00	\$2,000.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
GENERAL EXPENSE	01-400-414-240	\$346.50	\$500.00	\$500.00	
ELECTRONIC EQUIP MAINTENANCE	01-400-414-252	\$208.40	\$1,000.00	\$1,000.00	An addition of the Zoning Officer and OEO Tablet for TRAIRS implementation.
<b>Total Public Safety:</b>		<b>\$161,825.66</b>	<b>\$233,936.00</b>	<b>\$276,615.00</b>	
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>					
GASOLINE	01-400-430-231	\$21,344.66	\$32,300.00	\$32,000.00	Public Works vehicles will consume approximately 8,601 gallons of gas (based on 12 months of consumption in 2022) estimated at \$3.72/gallon.
DIESEL FUEL	01-400-430-232	\$53,541.11	\$45,400.00	\$66,000.00	Public Works vehicles will consume approximately 16,231 gallons of diesel (based on 12 months of 2022) at \$4.09/gallon. As of September 8, 2023, our cost is \$3.59/gallon. This account can fluctuate yearly for the same reason as gas cost fluctuation.
OIL/LUBRICANTS/FLUIDS	01-400-430-234	\$9,006.74	\$10,000.00	\$10,300.00	Oil is bought in bulk quantity. Grease is purchased by the tube. 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.
PERSONAL PROTECTIVE EQUIPMENT	01-400-430-238	\$12,000.38	\$10,000.00	\$11,000.00	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.
GENERAL EXPENSE	01-400-430-240	\$12,252.14	\$15,000.00	\$15,000.00	This account is used for consumables, and other general expenses by the public works crew not specifically assigned to other General Ledger accounts.



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
ELECTRONIC EQUIP MAINTENANCE	01-400-430-252	\$2,073.60	\$340.00	\$500.00	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.
SMALL TOOLS AND EQUIPMENT	01-400-430-260	\$3,301.75	\$7,500.00	\$7,500.00	The purchase of small tools for road workers less than \$2,500 each, such as leaf blowers, weed eaters, hand saws, drills, shovels, rakes, sledgehammers, brooms, welding, and shop tools, will be made from this account.
CHEMICAL AND SUPPLIES	01-400-432-222	\$1,200.24	\$1,300.00	\$1,300.00	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.
GENERAL EXPENSE	01-400-432-240	\$617.17	\$1,000.00	\$500.00	This account is used for miscellaneous expenses not to be assigned to other general ledger accounts related to snow removal.
REPAIRS & MAINTENANCE	01-400-432-251	\$4,767.42	\$6,000.00	\$6,000.00	During snow removal, vehicle frames and springs occasionally are damaged and need repair. Snowplow cable guide spools need to be replaced or repaired. This fund's highest cost is the purchase of snowplow edge blades installed by mechanics and road workers.
STREET SIGNS AND SUPPLIES	01-400-433-245	\$22,470.76	\$18,000.00	\$23,000.00	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.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
PERSONAL PROTECTION EQUIPMENT	01-400-437-238	\$1,020.13	\$1,500.00	\$1,500.00	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.
MECHANICS SMALL TOOLS	01-400-437-240	\$4,341.77	\$6,800.00	\$5,000.00	This account is necessary to purchase various mechanic tools that individually cost less than \$2,500 each. Updates to scan tools, modules, and hand tools come out of this account.
REPAIRS & MAINTENANCE	01-400-437-251	\$83,909.77	\$101,000.00	\$85,000.00	This account represents the cost to purchase parts for all vehicles and equipment except Police Department vehicles, which are accounted for separately.
MATERIALS/SUPPLIES (NON-LF)	01-400-438-245	\$9,721.10	\$9,500.00	\$7,000.00	This line item is used to purchase supplies and materials for roadway areas that do not qualify for state liquid fuel reimbursements, such as hydroseed materials, topsoil, herbicide, applications, and other supplies commonly used by municipalities.
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		<b>\$241,568.74</b>	<b>\$265,640.00</b>	<b>\$271,600.00</b>	
<b>Recreation</b>					
OPERATING SUPPLIES	01-400-455-220	\$119.67	\$500.00	\$200.00	This account covers routine and miscellaneous consumable office and field supplies used by the arborist, such as paper, paint, and flags.
PERSONAL PROTECTION EQUIPMENT	01-400-455-238	\$252.20	\$2,500.00	\$2,500.00	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).

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
GENERAL EXPENSE	01-400-455-240	\$2,268.45	\$3,000.00	\$4,500.00	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.
SUPPLIES & MATERIALS	01-400-455-245	\$1,044.13	\$5,000.00	\$4,500.00	This account includes materials and supplies needed by the Arborist and Municipal Tree Specialist for lawn care and tree care.
SMALL TOOLS	01-400-455-260	\$725.14	\$2,500.00	\$2,900.00	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, weed eaters, and chains.
<b>Total Recreation:</b>		<b>\$4,409.59</b>	<b>\$13,500.00</b>	<b>\$14,600.00</b>	
<b>Insurance &amp; Benefits</b>					
DISABILITY INSURANCE	01-400-487-200	\$8,092.82	\$9,000.00	\$15,000.00	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.
<b>Total Insurance &amp; Benefits:</b>		<b>\$8,092.82</b>	<b>\$9,000.00</b>	<b>\$15,000.00</b>	
<b>Total Supplies:</b>		<b>\$598,275.97</b>	<b>\$787,143.00</b>	<b>\$874,759.00</b>	
<b>Other Services and Charges</b>					
<b>General Government</b>					
PROFESSIONAL SERVICES	01-400-400-310			\$45,000.00	This appropriation allows for Delta Development services to identify and submit grants and leadership retreat for public officials.
CNET CONTRIBUTIONS	01-400-400-320	\$24,366.00	\$35,739.00	\$44,557.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
TRANSPORTATION	01-400-400-330	\$0.00	\$250.00	\$1,000.00	
TRAVEL & MEALS	01-400-400-331			\$350.00	
ADVERTISING & PRINTING	01-400-400-340	\$10,575.99	\$15,000.00	\$16,000.00	
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-400-420	\$1,992.52	\$7,875.00	\$10,150.00	
<i>PELRAS Membership</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$450.00</i>	
<i>Centre County Association of Township Officials</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$250.00</i>	
<i>CBICC</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$575.00</i>	
<i>PML Annual Summit</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,875.00</i>	
<i>PML Membership</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$3,000.00</i>	
<i>Miscellaneous Training</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$500.00</i>	
<i>Sustainable PA Conference</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,500.00</i>	
PROV SERV	01-400-401-310		\$0.00	\$87,500.00	This line item represents professional services which includes SPPA consultant fees, professional assistance for creation of development of standard operating procedures for union and non-union, onboarding, and orientation as well for temporary staffing agencies, if needed.
COMMUNICATIONS	01-400-401-320	\$15,891.58	\$24,545.00	\$24,380.00	
<i>Cell/Telephone Charges</i>	<i>01-400-401-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$3,160.00</i>	
<i>Federal Express</i>	<i>01-400-401-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$200.00</i>	
<i>Print Newsletters (2)</i>	<i>01-400-401-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$10,000.00</i>	
<i>Promotional Material</i>	<i>01-400-401-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,500.00</i>	
<i>Constant Contact</i>	<i>01-400-401-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$400.00</i>	
<i>Routine Postage</i>	<i>01-400-401-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$7,000.00</i>	
<i>Special Mailings</i>	<i>01-400-401-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,500.00</i>	
<i>Canva Pro</i>	<i>01-400-401-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$120.00</i>	
<i>Welcome Postcards</i>	<i>01-400-401-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$500.00</i>	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
COMMUNITY ENGAGEMENT	01-400-401-329	\$628.44	\$2,000.00	\$3,000.00	
<i>Meals for Events</i>	<i>01-400-401-329</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,000.00</i>	<i>Appropriations reserved for meals for outreach and events such as coffee and conversation.</i>
<i>Outreach and Events</i>	<i>01-400-401-329</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	<i>Appropriations for this account will be used to engage residents in forum or focus groups as needed. Additionally, the Township anticipates hosting a business roundtable.</i>
TRANSPORTATION	01-400-401-330	\$0.00	\$250.00	\$250.00	
ADVERTISING AND PRINTING	01-400-401-340	\$3,162.06	\$21,000.00	\$15,000.00	
<i>Codification Updates</i>	<i>01-400-401-340</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$14,000.00</i>	
<i>Printing Costs</i>	<i>01-400-401-340</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	
BONDING	01-400-401-350	\$1,369.00	\$625.00	\$1,369.00	
RECRUITMENT	01-400-401-370	\$46,916.96	\$18,000.00	\$0.00	
STAFF RECRUITMENT	01-400-401-371	\$0.00	\$10,000.00	\$7,500.00	This line item is reserved for job posting and advertisement to fill vacancies as needed.
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-401-420	\$9,168.15	\$12,940.00	\$14,500.00	
<i>APMM Membership (2)</i>	<i>01-400-401-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$350.00</i>	
<i>APMM Conference Registration (2)</i>	<i>01-400-401-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,600.00</i>	<i>APMM Conference Registration for Township Manager and Assistant Township Manager.</i>
<i>ICMA Membership (2)</i>	<i>01-400-401-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,800.00</i>	
<i>APMM Executive Development Conference</i>	<i>01-400-401-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$700.00</i>	<i>Registration and lodging for the Township Manager.</i>
<i>Subscriptions</i>	<i>01-400-401-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$100.00</i>	
<i>PELRAS (4)</i>	<i>01-400-401-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,200.00</i>	<i>Registration for Township Manager, Assistant Township Manager, Human Resources Director, and Administrator.</i>
<i>ICMA Conference (2)</i>	<i>01-400-401-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$3,500.00</i>	<i>ICMA Conference registration, travel, and lodging for Township Manager and Assistant Township Manager</i>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Workshops & Training	01-400-401-420	\$0.00	\$0.00	\$1,000.00	
Annual SHRM Membership	01-400-401-420	\$0.00	\$0.00	\$600.00	
Annual Benecon Seminar (2)	01-400-401-420	\$0.00	\$0.00	\$1,000.00	Registration for Human Resources Director and Administrator.
SHRM Certification Retention	01-400-401-420	\$0.00	\$0.00	\$250.00	Continuing education for SHRM certification retention.
Municipal Secretaries and Administrator Training	01-400-401-420	\$0.00	\$0.00	\$400.00	PA Municipal Training Hub virtual course for administrators. Instructors will review a number of topics that attendees need to be familiar with including: budgeting, purchasing, advertising and meeting management.
PROF. SERV	01-400-402-310	\$0.00	\$0.00	\$45,000.00	Professional services provided by Government for Solutions in Q1 and Q2 of 2024 to serve as a resource for new finance director.
Government Finance Solutions	01-400-402-310	\$0.00	\$0.00	\$25,000.00	Professional services provided by Government Finance Solutions in Q1 and Q2 of 2024 to serve as a resource for new finance director.
Keystone Payroll Services	01-400-402-310	\$0.00	\$0.00	\$20,000.00	Keystone Payroll supports payroll functions for staff, police, and Teamsters payrolls.
FEES FOR ANNUAL AUDIT	01-400-402-311	\$32,680.05	\$40,000.00	\$40,000.00	
COMMUNICATIONS	01-400-402-320	\$479.96	\$480.00	\$1,200.00	
ADVERTISING AND PRINTING	01-400-402-340	\$928.07	\$1,200.00	\$1,500.00	
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-402-420	\$1,168.99	\$1,500.00	\$7,750.00	
Training and Memberships	01-400-402-420	\$0.00	\$0.00	\$3,000.00	
Government Finance Officers Association Membership (GFOA)	01-400-402-420	\$0.00	\$0.00	\$750.00	
GFOA Conference	01-400-402-420	\$0.00	\$0.00	\$4,000.00	
POSTAGE	01-400-403-320	\$4,310.86	\$6,000.00	\$6,000.00	
ADVERTISING AND PRINTING	01-400-403-340	\$1,005.00	\$1,100.00	\$1,500.00	
BONDING	01-400-403-350	\$305.78	\$370.00	\$550.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-403-420	\$0.00	\$0.00	\$3,500.00	PA Municipal Training Hub - Act 48 Municipal Tax Collection training courses.
CONTRACTED SERVICES	01-400-403-450	\$3,658.65	\$4,400.00	\$5,000.00	
<i>RBA Software Fees (2)</i>	<i>01-400-403-450</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$500.00</i>	
<i>RBA Load Ferguson Real Estate Duplicate</i>	<i>01-400-403-450</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,500.00</i>	
<i>Load Ferguson Supplementals</i>	<i>01-400-403-450</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	
<i>Programming for Stormwater Billing</i>	<i>01-400-403-450</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	
SOLICITORS SERVICES	01-400-404-310	\$27,744.32	\$50,000.00	\$55,000.00	
LEGAL SERVICES-SPEC COUNCIL	01-400-404-314	\$29,912.76	\$40,000.00	\$65,000.00	Special labor counsel is provided by Campbell Durant. An increase in appropriations to the account is for anticipated legal assistance with collective bargaining negotiations with Teamsters.
LEGAL SERVICES-OTHER	01-400-404-315	\$0.00	\$0.00	\$20,000.00	Appropriations for this account are for solicitor services, provided by Salzman Hughes, P.C., when there is a conflict of interest for the appointed Township Solicitor.
CABLE FRANCHISE CONSORTIUM	01-400-404-317	\$0.00	\$2,000.00	\$0.00	
CRCOG ADMINISTRATION	01-400-406-530	\$157,578.00	\$159,646.00	\$218,640.00	
CRCOG BUILDING CAPITAL	01-400-406-532	\$5,840.00	\$6,113.00	\$17,151.00	
CRCOG CONTINGENCY	01-400-406-533	\$0.00	\$0.00	\$834.00	
COMPUTER SERVICES	01-400-407-452	\$80,760.00	\$83,200.00	\$95,000.00	Managed Service Provider.
ENGINEERING PROJECTS	01-400-408-313	\$0.00	\$0.00	\$10,000.00	Surveying work for capital road or park projects is anticipated to be performed by contract or part-time services of an engineering technician. Funding for surveying is included in this line item. Drawing preparation for capital road projects is expected to be done by staff.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
ENGINEERING - SPECIALTIES	01-400-408-317	\$0.00	\$5,000.00	\$5,000.00	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 or a geotechnical investigation for roadway design bearing capacity.
COMMUNICATIONS	01-400-408-320	\$1,095.05	\$4,500.00	\$4,000.00	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.
<i>PA One Call</i>	01-400-408-320	\$0.00	\$0.00	\$2,232.00	
<i>Phone Opt Out</i>	01-400-408-320	\$0.00	\$0.00	\$888.00	
<i>Hotspot Airtime</i>	01-400-408-320	\$0.00	\$0.00	\$480.00	
<i>Misc. Postage</i>	01-400-408-320	\$0.00	\$0.00	\$300.00	
<i>Smart Phone Allowance</i>	01-400-408-320	\$0.00	\$0.00	\$100.00	
TRANSPORTATION	01-400-408-330	\$0.00	\$150.00	\$150.00	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.
ADVERTISING AND PRINTING	01-400-408-340	\$6,424.29	\$75,575.00	\$16,000.00	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). Funding is requested for any additional scanning professional services (\$10,000).
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-408-420	\$4,383.01	\$18,175.00	\$16,575.00	
<i>AutoCAD/GIS Training</i>	01-400-408-420	\$0.00	\$0.00	\$1,000.00	
<i>PSATS, LTAP, PML, PELRAS</i>	01-400-408-420	\$0.00	\$0.00	\$1,000.00	



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>America Public Works Association</i>	01-400-408-420	\$0.00	\$0.00	\$680.00	
<i>Institute for Traffic Engineers Membership</i>	01-400-408-420	\$0.00	\$0.00	\$300.00	
<i>Institute for Traffic Engineers Conference</i>	01-400-408-420	\$0.00	\$0.00	\$2,500.00	
<i>International Municipal Signal Association Membership</i>	01-400-408-420	\$0.00	\$0.00	\$100.00	
<i>International Municipal Signal Association Certification</i>	01-400-408-420	\$0.00	\$0.00	\$1,900.00	
<i>APWA National Conference</i>	01-400-408-420	\$0.00	\$0.00	\$6,400.00	
<i>Transportation Engineering and Safety Conference</i>	01-400-408-420	\$0.00	\$0.00	\$750.00	
<i>Laserfiche and Professional Development Training for Admin Assistant</i>	01-400-408-420	\$0.00	\$0.00	\$1,500.00	
<i>Publications / Manuals</i>	01-400-408-420	\$0.00	\$0.00	\$200.00	
<i>American Society of Highway Engineers Membership</i>	01-400-408-420	\$0.00	\$0.00	\$245.00	
EDUCATION	01-400-408-460	\$1,839.16	\$0.00	\$0.00	There are no tuition reimbursement requests in 2024.
ELECTRICITY	01-400-409-361	\$26,015.87	\$34,320.00	\$34,320.00	The Township currently has 35,532 square feet of enclosed buildings served by 220-volt service for equipment as well as 115-volt service. This cost relates to the Township facilities only.
<i>Office</i>	01-400-409-361	\$0.00	\$0.00	\$25,200.00	
<i>PW Building 1</i>	01-400-409-361	\$0.00	\$0.00	\$6,000.00	
<i>PW Building 3</i>	01-400-409-361	\$0.00	\$0.00	\$2,520.00	
<i>PW Building 4</i>	01-400-409-361	\$0.00	\$0.00	\$600.00	
<i>PW Building 6</i>	01-400-409-361	\$0.00	\$0.00	\$9,000.00	<i>Less Savings from solar panels = -\$9000.</i>
<i>Solar Panel Credits</i>	01-400-409-361	\$0.00	\$0.00	-\$9,000.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
NATURAL GAS	01-400-409-362	\$27,948.29	\$28,000.00	\$28,000.00	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).
<i>Office</i>	01-400-409-362	\$0.00	\$0.00	\$10,000.00	
<i>PW Building 1</i>	01-400-409-362	\$0.00	\$0.00	\$10,000.00	
<i>PW Building 6</i>	01-400-409-362	\$0.00	\$0.00	\$7,000.00	
<i>Contingency</i>	01-400-409-362	\$0.00	\$0.00	\$1,000.00	
WATER	01-400-409-366	\$9,553.55	\$11,000.00	\$11,000.00	The State College Borough Water Authority provides water service to the Township buildings. In addition to typical office water consumption, water is consumed for vehicle washing and use by contact line painting, microsurfacing and contract storm sewer cleaning operations.
REFUSE & RECYCLING & SHREDDING	01-400-409-367	\$7,646.53	\$5,430.00	\$6,000.00	This account represents the cost of trash removal and recycling and document shredding. Bulk shredding is estimated to occur once or twice a year.
STORMWATER FEE	01-400-409-380	\$8,629.88	\$8,630.00	\$19,083.00	This account represents the township's share of the stormwater fee.
<b>Total General Government:</b>		<b>\$553,978.77</b>	<b>\$735,013.00</b>	<b>\$1,004,309.00</b>	
<b>Public Safety</b>					
DNA TESTING	01-400-410-315	\$0.00	\$10,000.00	\$10,000.00	\$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.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
OTHER AGENCY (DUI) CHARGES	01-400-410-317	\$31,831.40	\$50,000.00	\$65,134.00	This figure accounts for the funds reimbursed for DUI Enforcement / Aggressive Driving / Occupant Protection / Pedestrian Safety Programs. The Township administers the \$65,134 grant for the entire County split between the Township and participating agencies.
COMMUNICATIONS	01-400-410-320	\$3,951.67	\$7,500.00	\$20,000.00	This account includes the estimated costs for providing postage, phone, cell phone, and data communication services for the Department's effective functioning. Each sworn officer would be issued a department phone for official business (\$12,000).
RADIO MAINTENANCE	01-400-410-327	\$884.21	\$1,000.00	\$1,000.00	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.
TRANSPORTATION	01-400-410-330	\$5,209.60	\$7,000.00	\$6,000.00	Speed monitoring equipment must be certified periodically (\$1200). The budget includes replacing one VASCAR unit at \$1500. Also included are court-related transportation costs and reimbursement for police officers' personal vehicle use at the IRS rate.
ADVERTISING AND PRINTING	01-400-410-340	\$638.15	\$4,000.00	\$2,500.00	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 thermal paper for electronic citations.
OUTSIDE VEHICLE REPAIRS	01-400-410-380	\$1,539.79	\$8,000.00	\$8,000.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-410-420	\$28,259.61	\$38,800.00	\$50,740.00	
<i>PA Chiefs of Police Membership (\$150) &amp; Training Conference in the Poconos in July</i>	01-400-410-420	\$0.00	\$0.00	\$1,000.00	
<i>National Association Memberships</i>	01-400-410-420	\$0.00	\$0.00	\$500.00	<i>National/International Association Memberships for Firearms/Less Lethal Instructors and Centre County Tactical Response Team Members</i>
<i>West Publications</i>	01-400-410-420	\$0.00	\$0.00	\$500.00	<i>Online access to current criminal &amp; traffic statutes.</i>
<i>DUI Conference for Coordinator</i>	01-400-410-420	\$0.00	\$0.00	\$600.00	<i>Reimbursable by the DUI grant.</i>
<i>PELRAS Annual Conference</i>	01-400-410-420	\$0.00	\$0.00	\$500.00	
<i>Accreditation membership (\$125) &amp; conference in Harrisburg area in March</i>	01-400-410-420	\$0.00	\$0.00	\$1,000.00	
<i>Monthly Legal Updates</i>	01-400-410-420	\$0.00	\$0.00	\$2,300.00	
<i>Annual Accreditation Fee (PA Chiefs of Police)</i>	01-400-410-420	\$0.00	\$0.00	\$1,000.00	
<i>IACP Policy Database Access</i>	01-400-410-420	\$0.00	\$0.00	\$525.00	
<i>Online Training Academy</i>	01-400-410-420	\$0.00	\$0.00	\$2,200.00	
<i>Recertification training</i>	01-400-410-420	\$0.00	\$0.00	\$4,000.00	<i>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.</i>
<i>Internal Affairs Investigator Updates</i>	01-400-410-420	\$0.00	\$0.00	\$600.00	
<i>Firearms/OC/Taser Training</i>	01-400-410-420	\$0.00	\$0.00	\$2,000.00	
<i>Leadership &amp; Command Training</i>	01-400-410-420	\$0.00	\$0.00	\$9,000.00	
<i>Spillman RMS SSA Certification</i>	01-400-410-420	\$0.00	\$0.00	\$3,555.00	<i>Spillman RMS SSA certification (5 days). The location is TBA. Registration, airfare, hotel, meals, and shuttle (2x's).</i>
<i>Negotiator Training</i>	01-400-410-420	\$0.00	\$0.00	\$2,700.00	<i>Negotiator training for 3 officers with costs related to: registration fee, hotel, meals, and ancillary costs.</i>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Specialty Training	01-400-410-420	\$0.00	\$0.00	\$2,000.00	Registration, airfare, hotel, meals, and ancillary costs.
Annual County In-Service Training	01-400-410-420	\$0.00	\$0.00	\$2,000.00	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.
Miscellaneous Training	01-400-410-420	\$0.00	\$0.00	\$5,760.00	Miscellaneous courses, including webinars for patrol officers and other staff members.
IACP Conference	01-400-410-420	\$0.00	\$0.00	\$2,500.00	
Criminal Investigator Training	01-400-410-420	\$0.00	\$0.00	\$6,500.00	
CONTRACTED SERVICES	01-400-410-450	\$12,404.20	\$26,242.00	\$32,228.00	
Criminal investigative unit vehicle (\$350 per month x 12)	01-400-410-450	\$0.00	\$0.00	\$4,200.00	
Car Washes / Detailing	01-400-410-450	\$0.00	\$0.00	\$4,800.00	The monthly fee of \$280.33 includes unlimited car washes for PD vehicles and once-a-year detailing.
Mobile Command Center Operations	01-400-410-450	\$0.00	\$0.00	\$1,428.00	This figure is the Township's share of the Mobile Command Vehicle operating costs.
AED (Automated Electronic Defibrillator) & Naloxone Administration Medical Direction	01-400-410-450	\$0.00	\$0.00	\$1,000.00	
Maintenance for Speed Signs	01-400-410-450	\$0.00	\$0.00	\$2,200.00	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.
CIT Program	01-400-410-450	\$0.00	\$0.00	\$3,500.00	
Centre County Central Booking Center Funding	01-400-410-450	\$0.00	\$0.00	\$15,100.00	The department's share of the cost to maintain the Centre County Central Booking Center Funding. Due to a decrease in revenue from court costs regarding arrests, 2024 will be the first year that the Booking Center has requested funding by Centre County police agencies.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
EDUCATION	01-400-410-460	\$11,770.57	\$0.00	\$0.00	
ACADEMY TRAINING	01-400-410-462	\$13,595.01	\$25,679.00	\$26,429.00	
<i>Tuition(one@\$5,000)</i>	01-400-410-462	\$0.00	\$0.00	\$5,750.00	
<i>Lodging (\$125/night for 115 nights)</i>	01-400-410-462	\$0.00	\$0.00	\$14,375.00	
<i>Meals(\$46/day for 115 days)</i>	01-400-410-462	\$0.00	\$0.00	\$5,290.00	
<i>Travel(145 miles @\$ .60/mile x 2)</i>	01-400-410-462	\$0.00	\$0.00	\$174.00	
<i>Parking(\$120/month)</i>	01-400-410-462	\$0.00	\$0.00	\$840.00	
CRCOG FIRE CONTRIBUTION	01-400-411-530	\$318,929.00	\$377,929.00	\$358,771.00	
2024	01-400-411-530	\$0.00	\$0.00	\$358,771.00	<i>Includes Fire Operating &amp; Capital - Operating 382137 - Source from COG sched rcvd 10/18/23</i>
WARRIORS MARK FIRE CONT	01-400-411-540	\$0.00	\$3,500.00	\$3,000.00	
PORT MATILDA FIRE CONTRIBUTION	01-400-411-541	\$0.00	\$3,500.00	\$3,000.00	
ALPHA AMBULANCE CONTRIBUTIONS	01-400-412-540			\$3,000.00	
PORT MATILDA EMS CONTRIBUTIONS	01-400-412-541	\$0.00	\$3,000.00	\$3,000.00	
CENTRE LIFELINK EMS CONTRIBUTE	01-400-412-542	\$0.00	\$3,500.00	\$3,000.00	
SEWAGE ENFORCEMENT SERVICES	01-400-413-364	\$0.00	\$300.00	\$0.00	
PROFESSIONAL SERVICES	01-400-414-310	\$2,919.84	\$13,660.00	\$13,600.00	
<i>Stenographer/Experts for ZHB (est.)</i>	01-400-414-310	\$0.00	\$0.00	\$2,000.00	
<i>ZHB Solicitor (12 meetings x 3 hrs./mtg. @\$185/hour)</i>	01-400-414-310	\$0.00	\$0.00	\$6,600.00	
<i>ZHB Solicitor and Professional Expert Testimony (Contingency)</i>	01-400-414-310	\$0.00	\$0.00	\$5,000.00	
COMMUNICATIONS	01-400-414-320	\$2,245.83	\$2,500.00	\$2,500.00	
<i>Communications</i>	01-400-414-320	\$0.00	\$0.00	\$2,500.00	
TRANSPORTATION	01-400-414-330	\$146.25	\$200.00	\$200.00	
ADVERTISING AND PRINTING	01-400-414-340	\$8,641.48	\$4,000.00	\$4,000.00	
<i>Misc. Plan Reductions &amp; Color Copying</i>	01-400-414-340	\$0.00	\$0.00	\$500.00	
<i>ABC Meeting Legal Advertising</i>	01-400-414-340	\$0.00	\$0.00	\$3,500.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-414-420	\$13,036.16	\$16,850.00	\$14,225.00	
<i>Miscellaneous Seminars-for staff, PC and ZHB</i>	01-400-414-420	\$0.00	\$0.00	\$1,000.00	
<i>2024 National Floodplain Management Conference   New Orleans</i>	01-400-414-420	\$0.00	\$0.00	\$2,700.00	
<i>Miscellaneous Publication</i>	01-400-414-420	\$0.00	\$0.00	\$450.00	
<i>Subscription to Zoning Practice</i>	01-400-414-420	\$0.00	\$0.00	\$100.00	
<i>2024 National American Planning Association (APA) Conference (Director)   Minneapolis, MN</i>	01-400-414-420	\$0.00	\$0.00	\$2,700.00	
<i>Dues Planning Association-PA Chapter 45% of PA dues (Director &amp; Community Planner)</i>	01-400-414-420	\$0.00	\$0.00	\$300.00	
<i>Subscription to Zoning Bulletin</i>	01-400-414-420	\$0.00	\$0.00	\$990.00	
<i>Membership American Planning Association (APA) ( Director \$ Community Planner)</i>	01-400-414-420	\$0.00	\$0.00	\$650.00	
<i>Subscription to the Journal of American Planning Association</i>	01-400-414-420	\$0.00	\$0.00	\$50.00	
<i>Dues American Institution of Certified Planners (AICP)(Director)</i>	01-400-414-420	\$0.00	\$0.00	\$155.00	
<i>Dues Central PA Safety Association (CPSA)</i>	01-400-414-420	\$0.00	\$0.00	\$30.00	
<i>PA Governors Safety Conference (Zoning Administrator)   Hershey, PA</i>	01-400-414-420	\$0.00	\$0.00	\$500.00	
<i>2024 PA American Planning Association Conference (Community Planner &amp; Director)</i>	01-400-414-420	\$0.00	\$0.00	\$3,000.00	
<i>Planning Commission Training</i>	01-400-414-420	\$0.00	\$0.00	\$1,000.00	
<i>Planetizen AICP Exam Prep (Community Planner)</i>	01-400-414-420	\$0.00	\$0.00	\$600.00	
CRCOG - CR PLANNING AGENCY	01-400-414-530	\$46,965.50	\$72,913.00	\$84,131.00	
<i>2024 CR Planning Agency</i>	01-400-414-530	\$0.00	\$0.00	\$84,131.00	<i>Planning 414-530 - 82737 - source COG muni share w/s rcvd 10/18</i>
CRCOG - METRO PLANNING ORG	01-400-414-531	\$78,232.50	\$36,661.00	\$37,210.00	
<i>2024</i>	01-400-414-531	\$0.00	\$0.00	\$37,210.00	
CRCOG EMS CONTRIBUTION	01-400-415-530	\$38,276.00	\$38,151.00	\$17,155.00	
<i>2024</i>	01-400-415-530	\$0.00	\$0.00	\$17,155.00	
CRCOG - EMS CONTINGENCY	01-400-415-531	\$2,564.00	\$0.00	\$0.00	
<b>Total Public Safety:</b>		<b>\$622,040.77</b>	<b>\$754,885.00</b>	<b>\$768,823.00</b>	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Health and Welfare (421)</b>					
HEALTH OFFICER SERVICES	01-400-421-318	\$5,759.09	\$8,500.00	\$6,000.00	
<i>4th Qtr 2021 Restaurants/Retails 15, Others 3</i>	01-400-421-318	\$0.00	\$0.00	\$6,000.00	
HUMAN SERVICES CONTRIBUTIONS	01-400-421-540	\$20,000.00	\$20,000.00	\$0.00	
RECYCLING - LEAVES & GRASS	01-400-426-368	\$0.00	\$82,255.00	\$82,255.00	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.
<b>Total Health and Welfare (421):</b>		<b>\$25,759.09</b>	<b>\$110,755.00</b>	<b>\$88,255.00</b>	
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>					
COMMUNICATIONS	01-400-430-320	\$1,110.08	\$4,800.00	\$5,460.00	This account represents the cost of phone reimbursement for bargaining unit workers and supervisors at \$10/bi-weekly to include 13 road workers, 1 mechanic, 2 custodians, 2 road foreman, 1 road superintendent, 1 building and asset superintendent, 1 shop foreman.
RADIO MAINTENANCE	01-400-430-327	\$696.84	\$2,900.00	\$6,000.00	This account represents the cost to replace radios and parts when they reach the end of life and purchase rechargeable batteries, antennas, and accessories such as chargers. Funding is requested to replace 2 older Motorola radios with new P25 compatible Kenwood 800mHz radios.
EQUIPMENT RENTALS	01-400-430-384	\$11,301.81	\$8,000.00	\$5,000.00	Rentals can include portable toilets, wash stations, an asphalt paver, skid steer attachments, and other miscellaneous rentals as needed. As such, overall rental costs are expected to decline.



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-430-420	\$1,059.45	\$3,820.00	\$4,870.00	This account provides funding for the road superintendent, supervisors, and road workers for training to stay abreast of technical aspects of road maintenance and snow fighting techniques.
<i>Road Superintendent attendance at APWA National conference in Omaha, NE</i>	01-400-430-420	\$0.00	\$0.00	\$3,200.00	
<i>Supervisor Skills Training</i>	01-400-430-420	\$0.00	\$0.00	\$1,500.00	<i>Supervisor skills training such as PELRAS, Drug and alcohol awareness training, Road scholar LTAP training for road workers and supervisors, equipment expo, and any specialty training such as confined space entry.</i>
<i>APWA membership for Road Superintendent</i>	01-400-430-420	\$0.00	\$0.00	\$170.00	
CONTRACTED SERVICES	01-400-430-450	\$100.00	\$1,000.00	\$1,000.00	This account captures the costs for contracted services such as vehicle towing and repairs to the fueling station.
CONTRACTED SNOW REMOVAL	01-400-432-450	\$7,950.00	\$0.00	\$0.00	
TRAFFIC SIGNAL CHARGES	01-400-433-361	\$13,711.85	\$13,000.00	\$18,500.00	
TRAFFIC SIGNAL REPAIRS	01-400-433-372	\$13,684.25	\$14,000.00	\$14,500.00	
<i>Pine Grove Mills - Nixon Road &amp; Route 45</i>	01-400-433-372	\$0.00	\$0.00	\$14,500.00	<i>Funding provides maintenance for 22 traffic signals.</i>
OUTSIDE REPAIRS	01-400-437-370	\$14,473.65	\$10,000.00	\$25,000.00	While most work is done by FTPW mechanics, outside service is needed at times to troubleshoot and repair specialty parts, hydraulic components, to refurbish brake drums and rotors, machining parts, repairs to diesel fuel pumps, suspension springs, bodywork, and air conditioning service.
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-437-420	\$4,634.81	\$4,378.00	\$5,078.00	
<i>Mechanic &amp; Asst. Mechanic Training, Ford or AC-DELCO, International or similar mechanic training</i>	01-400-437-420	\$0.00	\$0.00	\$1,500.00	
<i>NTEA Fleet Technical Conference</i>	01-400-437-420	\$0.00	\$0.00	\$3,200.00	
<i>International Automotive Technician Network Membership \$19/mo</i>	01-400-437-420	\$0.00	\$0.00	\$228.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Manuals / Diagrams	01-400-437-420	\$0.00	\$0.00	\$150.00	
CELL PHONES	01-400-438-320	\$1,339.86	\$0.00	\$0.00	
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		<b>\$70,062.60</b>	<b>\$61,898.00</b>	<b>\$85,408.00</b>	
<b>Other Public Works</b>					
CENTRE AREA TRANSPORTATION AUTHORITY	01-400-447-530	\$109,148.25	\$150,834.00	\$155,840.00	The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30; therefore, the first six months of 2024 are based on CATA's current 2023/2024 Budget ending on June 30, 2023. The operating increase is estimated at a maximum of 5% for the new year. See Resolution 2023-18.
CATA 3rd Qrt (JAN 2023) OPER - \$32,461, CAP - \$4,436, TOTAL \$36,897	01-400-447-530	\$0.00	\$0.00	\$38,960.00	
CATA 4th Qrt (APR 2023) OPER - \$32,461, CAP - \$4,436 -TOTAL \$36,897	01-400-447-530	\$0.00	\$0.00	\$38,960.00	
CATA 1st Qrt (JULY 2023) OPER - \$34,084, CAP - \$4,436 - TOTAL \$38,520	01-400-447-530	\$0.00	\$0.00	\$38,960.00	
CATA 2nd Qrt (OCT 2023) OPER - \$34,084, CAP - \$4,436 - TOTAL \$38,520	01-400-447-530	\$0.00	\$0.00	\$38,960.00	
<b>Total Other Public Works:</b>		<b>\$109,148.25</b>	<b>\$150,834.00</b>	<b>\$155,840.00</b>	
<b>Recreation</b>					
CRCOG - PARKS & RECREATION	01-400-452-530	\$442,039.75	\$475,683.00	\$530,051.00	
2024	01-400-452-530	\$0.00	\$0.00	\$530,051.00	
CRCOG- REGION AQUATICS CONTR	01-400-452-531	\$28,019.50	\$0.00	\$0.00	
CRCOG - REGION POOLS CAPITAL	01-400-452-532	\$134,451.75	\$157,530.00	\$155,587.00	
2024	01-400-452-532	\$0.00	\$0.00	\$155,587.00	Source COG Muni share w/s rcvd 10/18
CRCOG - NATURE CENTRE	01-400-452-533	\$25,679.00	\$70,580.00	\$74,575.00	
2024	01-400-452-533	\$0.00	\$0.00	\$74,575.00	Source COG muni share w/s rcvd 10/18
CRCOG - PARKS/REC CAPITAL CONT	01-400-452-534	\$46,249.00	\$58,682.00	\$0.00	
2024	01-400-452-534	\$0.00	\$0.00	\$69,550.00	CRPRA Reg Parks Source COG muni share w/s 10/18

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
CRCOG NATURE CENTER CAPITAL	01-400-452-536	\$45,526.00	\$40,641.00	\$37,168.00	
2024	01-400-452-536	\$0.00	\$0.00	\$37,168.00	Source cog muni share w/s rcvd 10/18
COMMUNITY CONTRIBUTIONS	01-400-453-540	\$8,250.00	\$6,000.00	\$6,000.00	The Board has adopted a policy to guide community contributions. Funding requests are anticipated 4th Fest, People's Choice, Ferguson Township Elementary School, First Night State College, and others. Funding for the Ferguson Township Garden Club Garden.
COMMUNICATIONS	01-400-455-320	\$184.60	\$520.00	\$480.00	This account represents the cost of phone reimbursement for Arborist and Municipal Tree Specialist at \$10/pay each.
REPAIRS & MAINTENANCE	01-400-455-370	\$0.00	\$1,000.00	\$1,000.00	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.
EQUIPMENT RENTAL-ARBORIST	01-400-455-384	\$3,432.78	\$2,500.00	\$0.00	
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-455-420	\$436.76	\$5,570.00	\$5,010.00	
<i>ISA Membership for Arborist and Tree worker</i>	<i>01-400-455-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$170.00</i>	
<i>Penndel Chapter Membership for Arborist and Tree Worker</i>	<i>01-400-455-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$90.00</i>	
<i>Chesapeake Bay Landscape Professional certification</i>	<i>01-400-455-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$480.00</i>	
<i>Penndel Chapter of ISA Conference (virtual) for Arborist estimated \$500</i>	<i>01-400-455-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,100.00</i>	
<i>ISA CEUs, Pesticide DEUs, Other training</i>	<i>01-400-455-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	
<i>Society of Municipal Arborists membership for two</i>	<i>01-400-455-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$170.00</i>	
<i>Tree Risk Assessment Qualification Course</i>	<i>01-400-455-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	
CONTRACTED SERVICES	01-400-455-450	\$4,027.50	\$89,000.00	\$136,685.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Tree Injections - Ash Trees	01-400-455-450	\$0.00	\$0.00	\$4,000.00	Injections for 28 trees were budgeted but not performed in 2023. 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. Agreements expire in 2024 and should be re-visited.
Tree Injections - Oak Trees	01-400-455-450	\$0.00	\$0.00	\$15,000.00	Funding is requested in the event of a confirmed case(s) of oak wilt. Depending on the severity of the outbreak and available staff, work may be done by contract or performed by staff. For example, the arborist may perform the removals, and the injections may be done by contract.
Large tree removal (hazard emergency or oak wilt abatement or other pests/disease abatement)	01-400-455-450	\$0.00	\$0.00	\$10,000.00	It is anticipated that this work can be done in house. Depending on the availability of staff and location of work, this work may be done by contract. Funding is requested in the event work needs to be done by contract.
Pruning	01-400-455-450	\$0.00	\$0.00	\$60,000.00	Pruning 375 trees (\$160/tree) With a complete arborist crew in the future, this work may be done in house. At this rate, it will take 12 years to trim all street trees once. The goal is to complete tree trimming every 7 years.
Spongy Moth Abatement - Acres	01-400-455-450	\$0.00	\$0.00	\$47,685.00	Based on egg mass counts in September of 2023, spongy moth abatement. Total 867 acres x \$55/acre
CRCOG - SCHLOW LIBRARY	01-400-456-530	\$488,429.00	\$511,497.00	\$602,212.00	
CRCOG-Library Operating Contributions	01-400-456-530	\$0.00	\$0.00	\$602,212.00	Source COG muni share w/s rcvd 10/18
CRCOG - SCHLOW LIBRARY	01-400-456-531	\$26,289.00	\$26,825.00	\$27,491.00	
CRCOG-Library Capital Contribution	01-400-456-531	\$0.00	\$0.00	\$27,491.00	Library capital Source COG muni share w/s rcvd 10/18
CRCOG - SENIOR CENTER	01-400-458-530	\$35,116.00	\$63,161.00	\$58,491.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
2024	01-400-458-530	\$0.00	\$0.00	\$58,491.00	
<b>Total Recreation:</b>		<b>\$1,288,130.64</b>	<b>\$1,509,189.00</b>	<b>\$1,634,750.00</b>	
<b>Community Development</b>					
SPRING CRK WTRSHD COMMISSION	01-400-461-540	\$1,900.90	\$1,901.00	\$2,852.00	
SPRING CREEK MONITORING	01-400-461-541	\$9,680.00	\$4,840.00	\$4,840.00	
LAND & HOUSING	01-400-462-540	\$30,000.00	\$5,000.00	\$5,000.00	
ECONOMIC DEVELOPMENT CONTRIBUT	01-400-463-540	\$8,601.09	\$20,000.00	\$150,000.00	
<i>Comprehensive Strategic Economic Development Plan</i>	01-400-463-540	\$0.00	\$0.00	\$125,000.00	
<i>DCED: Strategic Management Planning Program</i>	01-400-463-540	\$0.00	\$0.00	\$75,000.00	
<i>Township Economic Development Initiatives</i>	01-400-463-540	\$0.00	\$0.00	\$25,000.00	
<i>Grant: Appalachian Regional Commission</i>	01-400-463-540	\$0.00	\$0.00	-\$75,000.00	
ECONOMIC DEVELOPMENT-PGM	01-400-463-541	\$0.00	\$3,000.00	\$3,000.00	
<b>Total Community Development:</b>		<b>\$50,181.99</b>	<b>\$34,741.00</b>	<b>\$165,692.00</b>	
<b>Debt Service</b>					
INTEREST ON ESCROW DEPOSITS	01-400-472-390	\$93.20	\$2,000.00	\$2,000.00	
<b>Total Debt Service:</b>		<b>\$93.20</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	
<b>Insurance &amp; Benefits</b>					
UNCOMMITTED EXPENSE RESERVE	01-400-489-300	\$0.00	\$25,000.00	\$25,000.00	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

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
SAFETY IMPROVEMENT EXPENSES	01-400-486-300	\$0.00	\$1,200.00	\$1,200.00	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).
INSURANCE CLAIM EXPENSES	01-400-486-350	\$17,121.17	\$0.00	\$0.00	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.
PROPERTY INSURANCE	01-400-486-351	\$27,357.08	\$85,000.00	\$97,750.00	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, general liability, and consulting fees.
POLICE LIABILITY INSURANCE	01-400-486-352	\$4,012.45	\$23,000.00	\$26,450.00	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.
PUBLIC OFFICIALS INSURANCE	01-400-486-353	\$3,884.67	\$23,000.00	\$26,450.00	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.
WORKERS COMPENSATION	01-400-486-354	\$15,957.00	\$125,000.00	\$131,250.00	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.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
VEHICLE INSURANCE	01-400-486-355	\$4,140.23	\$24,000.00	\$25,440.00	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.
CRIME INSURANCE	01-400-486-356	\$255.57	\$2,000.00	\$2,080.00	This account reflects the cost of crime insurance. PennPRIME is the agent for this coverage.
EMPLOYEE WELLNESS	01-400-487-300	\$909.51	\$4,500.00	\$4,000.00	Appropriations are for purchases approved by administration to facilitate better overall employee experiences and foster positive workplace culture. This effort has evidence to support lower health claims resulting in healthier staff and lower insurance premiums.
<b>Total Insurance &amp; Benefits:</b>		<b>\$73,637.68</b>	<b>\$312,700.00</b>	<b>\$339,620.00</b>	
<b>Other Financing</b>					
TRANSFER TO GOA FUND	01-400-492-016	\$400,000.00	\$300,000.00	\$386,667.00	These are funds transferred from the General Fund and deposited in the General Obligation Fund to fulfill debt service requirements.
TRANSFER TO AG PRES FUND	01-400-492-019	\$0.00	\$10,000.00	\$0.00	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.
TRANSFER TO STORMWATER FUND	01-400-492-020	\$0.00	\$450,000.00	\$250,000.00	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.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
TRANSFER TO CAP RES FUND	01-400-492-030	\$400,000.00	\$975,000.00	\$800,000.00	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.
TRANSFER TO TIF FUND	01-400-492-032	\$1,645,677.66	\$1,308,233.00	\$1,178,524.00	
TAX =REAL ESTATE, CURRENT RATE 21.88%	01-400-492-032	\$0.00	\$0.00	\$275,127.00	
TAX = REAL ESTATE TRANSFER, CURRENT RATE 50%	01-400-492-032	\$0.00	\$0.00	\$650,000.00	
TAX = EARNED INCOME TAX, CURRENT RATE 3.214%	01-400-492-032	\$0.00	\$0.00	\$253,397.00	
TRANSFER TO PARK IMP FUND	01-400-492-034	\$0.00	\$900,000.00	\$0.00	The Park Improvement Fund represents the cost of park projects and will require funding from the General Fund.
TRANSFER TO LIQUID FUELS FUND	01-400-492-035	\$0.00	\$50,000.00	\$50,000.00	This account reflects transfers to the liquid fuels fund for the county liquid fuels grant and other audit adjustments.
TRANSFER TO NON-UNIF FUND	01-400-492-065	\$5,000.00	\$0.00	\$151,519.00	
<b>Total Other Financing:</b>		<b>\$2,450,677.66</b>	<b>\$3,993,233.00</b>	<b>\$2,816,710.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$5,243,710.65</b>	<b>\$7,665,248.00</b>	<b>\$7,061,407.00</b>	
<b>Capital Purchases</b>					
<b>General Government</b>					
OFFICE EQUIPMENT	01-400-401-750	\$34.92	\$0.00	\$5,500.00	
NON CAPITAL EQUIPMENT	01-400-402-750	\$0.00	\$500.00	\$0.00	
REPLACEMENT EQUIPMENT	01-400-407-750	\$20,005.90	\$21,300.00	\$21,000.00	
OFFICE EQUIPMENT	01-400-408-750	\$859.13	\$1,500.00	\$1,500.00	This account covers miscellaneous office furniture repairs, replacements, and acquisition costs.
<b>Total General Government:</b>		<b>\$20,899.95</b>	<b>\$23,300.00</b>	<b>\$28,000.00</b>	
<b>Public Safety</b>					
OFFICE EQUIPMENT	01-400-410-750	\$6,711.79	\$14,500.00	\$31,500.00	
Rifle replacement	01-400-410-750	\$0.00	\$0.00	\$3,000.00	



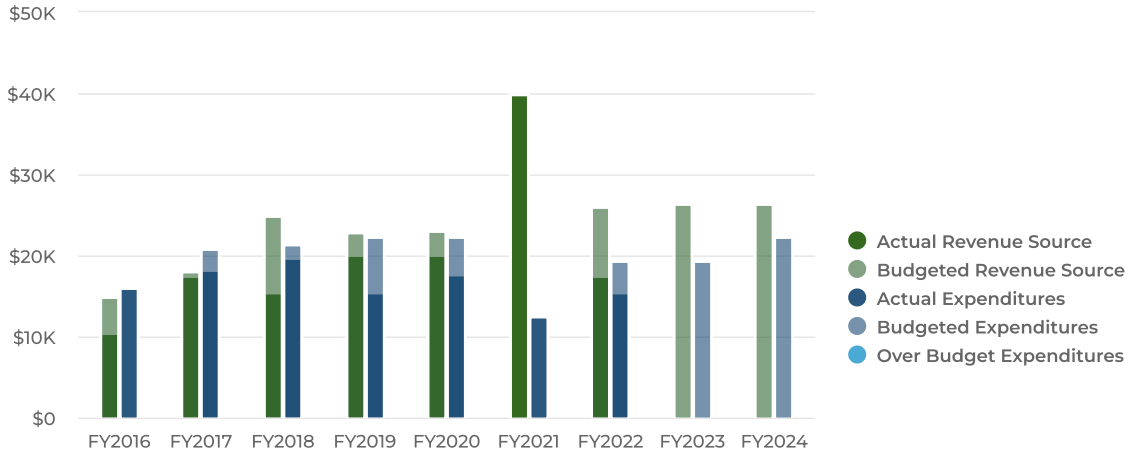
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>Radar Units</i>	01-400-410-750	\$0.00	\$0.00	\$6,000.00	
<i>Electric Patrol Bicycles</i>	01-400-410-750	\$0.00	\$0.00	\$12,000.00	
<i>Rifle Supressors</i>	01-400-410-750	\$0.00	\$0.00	\$10,500.00	
CRCOG FIRE CAPITAL CONT	01-400-411-750	\$99,144.00	\$111,557.00	\$120,872.00	
2024	01-400-411-750	\$0.00	\$0.00	\$120,872.00	
OFFICE EQUIPMENT MAINTENANCE	01-400-414-750	\$30.49	\$500.00	\$0.00	
<b>Total Public Safety:</b>		<b>\$105,886.28</b>	<b>\$126,557.00</b>	<b>\$152,372.00</b>	
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>					
OFFICE EQUIPMENT	01-400-430-750	\$103.33	\$1,000.00	\$1,000.00	
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		<b>\$103.33</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	
<b>Total Capital Purchases:</b>		<b>\$126,889.56</b>	<b>\$150,857.00</b>	<b>\$181,372.00</b>	
<b>Foreign Fire Relief</b>					
<b>Public Safety</b>					
FOREIGN FIRE RELIEF	01-400-411-990	\$143,295.90	\$143,296.00	\$143,000.00	
<b>Total Public Safety:</b>		<b>\$143,295.90</b>	<b>\$143,296.00</b>	<b>\$143,000.00</b>	
<b>Total Foreign Fire Relief:</b>		<b>\$143,295.90</b>	<b>\$143,296.00</b>	<b>\$143,000.00</b>	
<b>Total Expense Objects:</b>		<b>\$10,353,058.07</b>	<b>\$13,734,195.00</b>	<b>\$15,672,692.00</b>	

# Street Lighting Tax 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.

## Summary

The Township of Ferguson is projecting \$26.43K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 15.4% or \$3K to \$22.5K in FY2024.

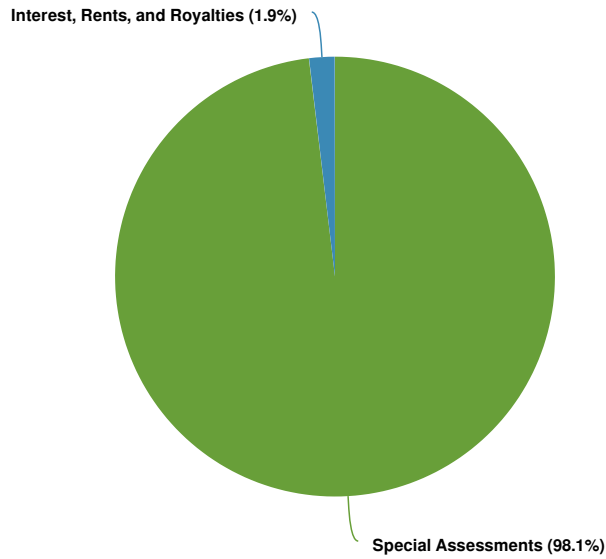


## Street Lighting Tax Fund Comprehensive Summary

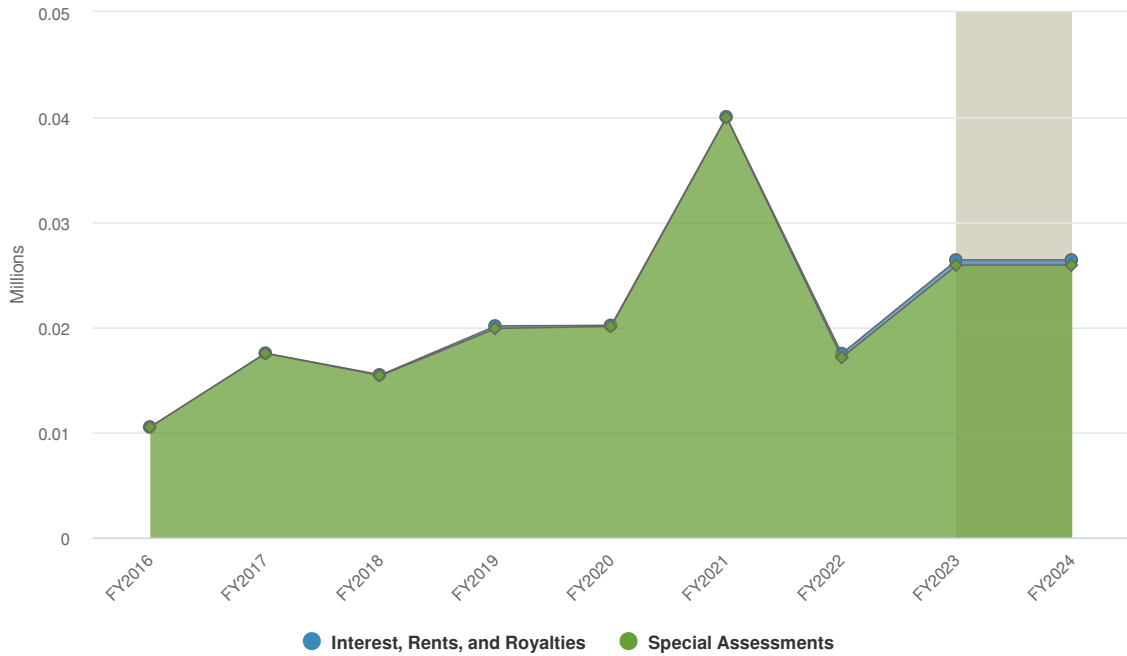
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>		<b>\$7,314.00</b>	<b>\$9,186.00</b>	<b>\$9,186.00</b>	<b>\$9,286.00</b>
<b>Revenues</b>					
Interest, Rents, and Royalties		\$380.09	\$500.00	\$1,600.00	\$500.00
Special Assessments		\$17,128.13	\$25,926.00	\$19,000.00	\$25,926.00
<b>Total Revenues:</b>		<b>\$17,508.22</b>	<b>\$26,426.00</b>	<b>\$20,600.00</b>	<b>\$26,426.00</b>
<b>Expenditures</b>					
Other Services and Charges		\$15,636.21	\$19,500.00	\$20,500.00	\$22,500.00
<b>Total Expenditures:</b>		<b>\$15,636.21</b>	<b>\$19,500.00</b>	<b>\$20,500.00</b>	<b>\$22,500.00</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$1,872.01</b>	<b>\$6,926.00</b>	<b>\$100.00</b>	<b>\$3,926.00</b>
<b>Ending Fund Balance:</b>		<b>\$9,186.01</b>	<b>\$16,112.00</b>	<b>\$9,286.00</b>	<b>\$13,212.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



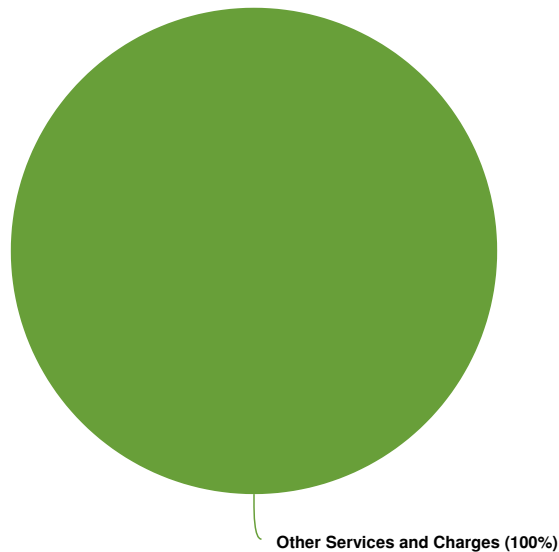
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Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

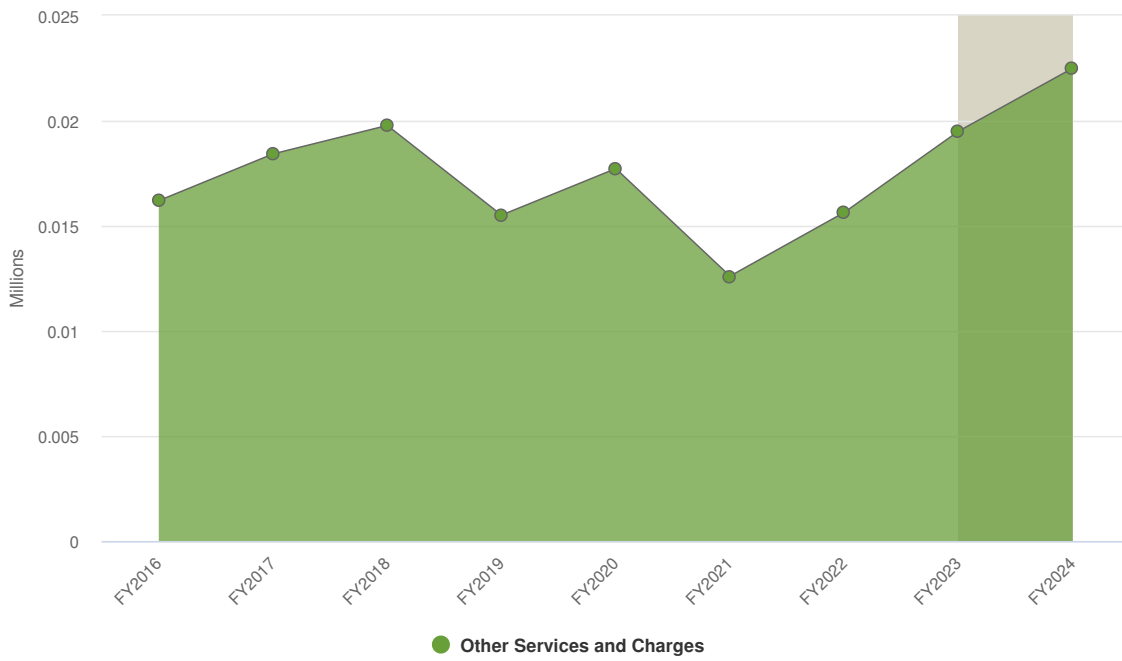
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST REVENUE	02-300-341-000	\$380.09	\$500.00	\$1,600.00	\$500.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$380.09</b>	<b>\$500.00</b>	<b>\$1,600.00</b>	<b>\$500.00</b>	
<b>Special Assessments</b>						
STREET LIGHT ASSESSMENTS	02-300-383-110	\$17,128.13	\$25,926.00	\$19,000.00	\$25,926.00	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. 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).
<b>Total Special Assessments:</b>		<b>\$17,128.13</b>	<b>\$25,926.00</b>	<b>\$19,000.00</b>	<b>\$25,926.00</b>	
<b>Total Revenue Source:</b>		<b>\$17,508.22</b>	<b>\$26,426.00</b>	<b>\$20,600.00</b>	<b>\$26,426.00</b>	

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

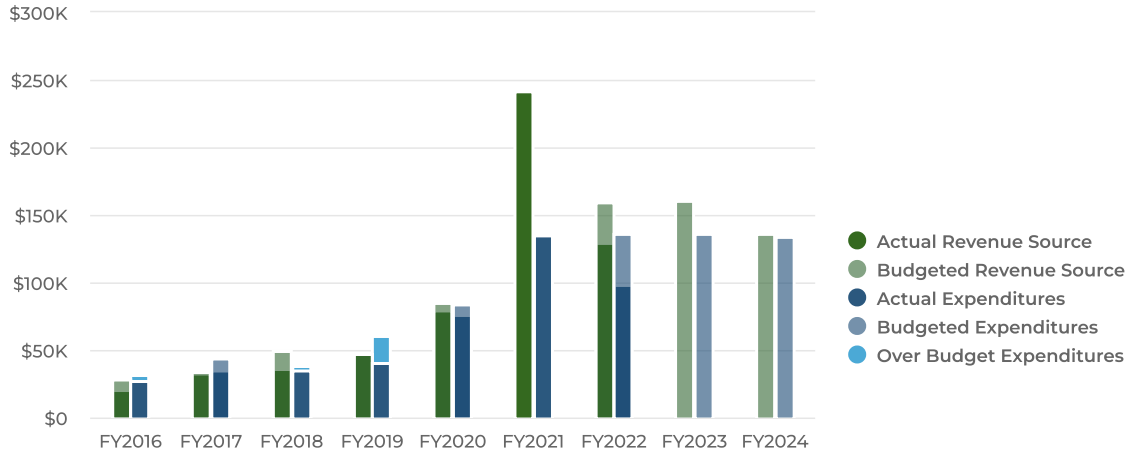
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Other Services and Charges</b>						
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>						
STREET LIGHT SERVICE	02-400-434-361	\$15,636.21	\$17,000.00	\$19,500.00	\$20,000.00	
STREET LIGHT MAINTENANCE	02-400-434-372	\$0.00	\$2,500.00	\$1,000.00	\$2,500.00	
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		<b>\$15,636.21</b>	<b>\$19,500.00</b>	<b>\$20,500.00</b>	<b>\$22,500.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$15,636.21</b>	<b>\$19,500.00</b>	<b>\$20,500.00</b>	<b>\$22,500.00</b>	
<b>Total Expense Objects:</b>		<b>\$15,636.21</b>	<b>\$19,500.00</b>	<b>\$20,500.00</b>	<b>\$22,500.00</b>	

# Fire Protection Tax 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.

## Summary

The Township of Ferguson is projecting \$136.4K of revenue in FY2024, which represents a 15.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 1.3% or \$1.78K to \$135K in FY2024.

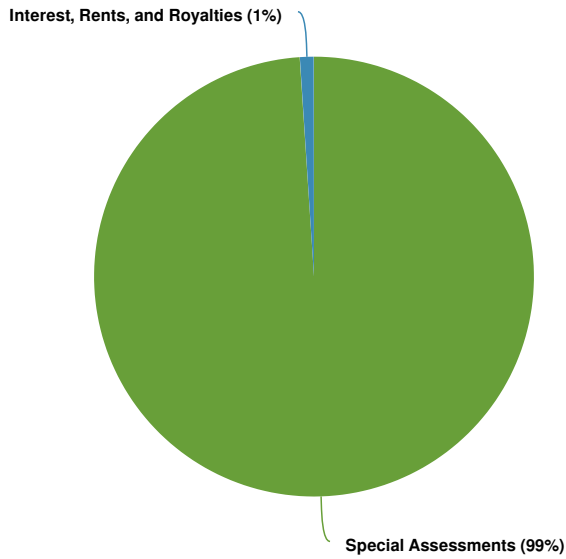


## Fire Protection Tax Fund Comprehensive Summary

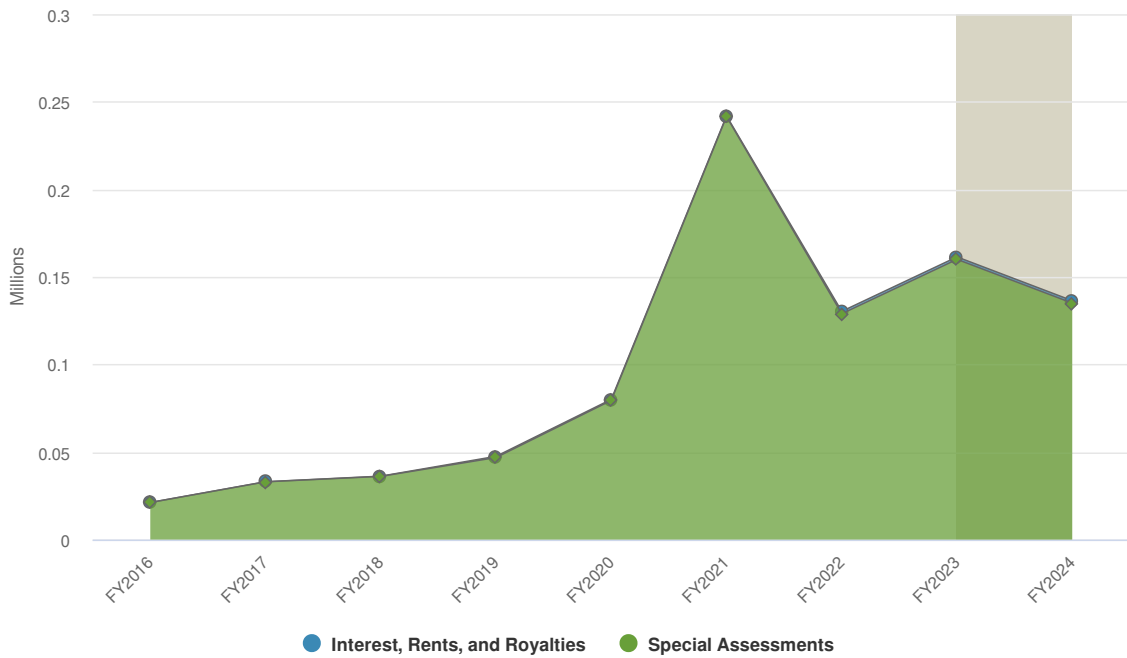
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>		<b>\$18,071.00</b>	<b>\$49,243.00</b>	<b>\$49,243.00</b>	<b>\$97,255.00</b>
<b>Revenues</b>					
Interest, Rents, and Royalties		\$1,377.65	\$1,400.00	\$1,012.00	\$1,400.00
Special Assessments		\$128,938.73	\$160,000.00	\$180,000.00	\$135,000.00
<b>Total Revenues:</b>		<b>\$130,316.38</b>	<b>\$161,400.00</b>	<b>\$181,012.00</b>	<b>\$136,400.00</b>
<b>Expenditures</b>					
Other Services and Charges		\$99,144.00	\$136,784.00	\$133,000.00	\$135,000.00
<b>Total Expenditures:</b>		<b>\$99,144.00</b>	<b>\$136,784.00</b>	<b>\$133,000.00</b>	<b>\$135,000.00</b>
<b>Total Revenues Less Expenditures:</b>		<b>\$31,172.38</b>	<b>\$24,616.00</b>	<b>\$48,012.00</b>	<b>\$1,400.00</b>
<b>Ending Fund Balance:</b>		<b>\$49,243.38</b>	<b>\$73,859.00</b>	<b>\$97,255.00</b>	<b>\$98,655.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



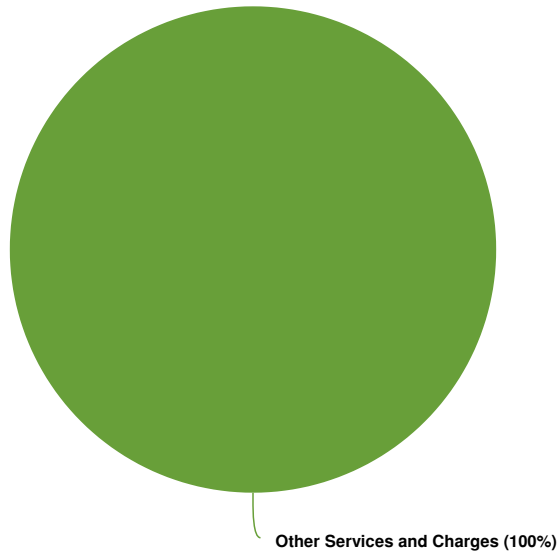
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Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Interest, Rents, and Royalties		\$1,377.65	\$1,400.00	\$1,012.00	\$1,400.00	
Special Assessments		\$128,938.73	\$160,000.00	\$180,000.00	\$135,000.00	
<b>Total Revenue Source:</b>		<b>\$130,316.38</b>	<b>\$161,400.00</b>	<b>\$181,012.00</b>	<b>\$136,400.00</b>	

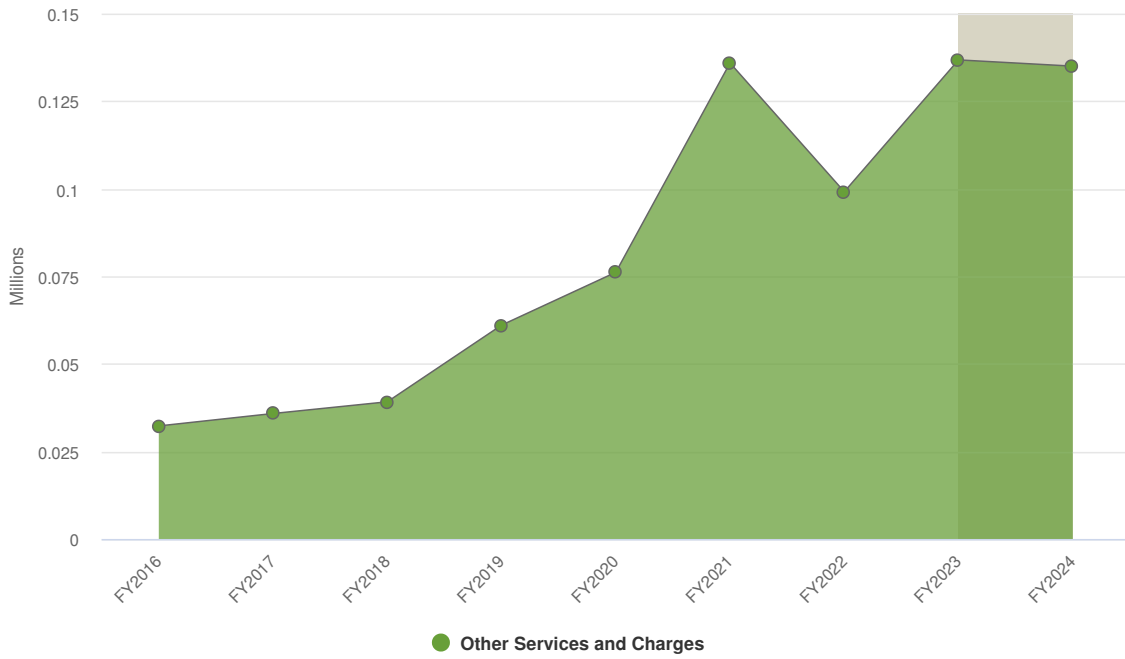
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Other Services and Charges</b>						
<b>Other Public Works</b>						
HYDRANT SERVICE	03-400-448-363	\$99,144.00	\$136,784.00	\$133,000.00	\$135,000.00	
<b>Total Other Public Works:</b>		<b>\$99,144.00</b>	<b>\$136,784.00</b>	<b>\$133,000.00</b>	<b>\$135,000.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$99,144.00</b>	<b>\$136,784.00</b>	<b>\$133,000.00</b>	<b>\$135,000.00</b>	
<b>Total Expense Objects:</b>		<b>\$99,144.00</b>	<b>\$136,784.00</b>	<b>\$133,000.00</b>	<b>\$135,000.00</b>	

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.

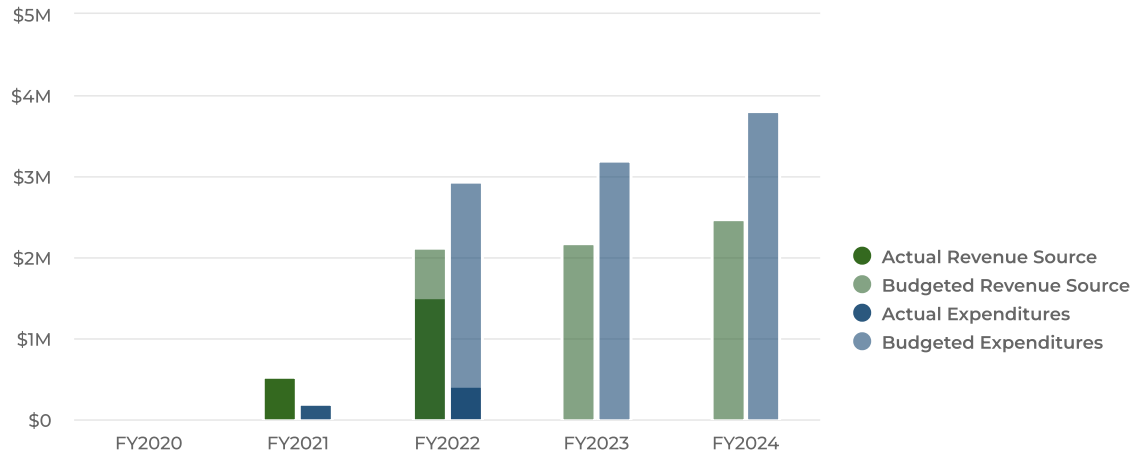
## Stormwater Fund

This program is intended to be 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 supplemented by road workers 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 TRAISR work orders.

## Summary

The Township of Ferguson is projecting \$2.49M of revenue in FY2024, which represents a 13.9% increase over the prior year. Budgeted expenditures are projected to increase by 18.9% or \$608.23K to \$3.82M in FY2024.

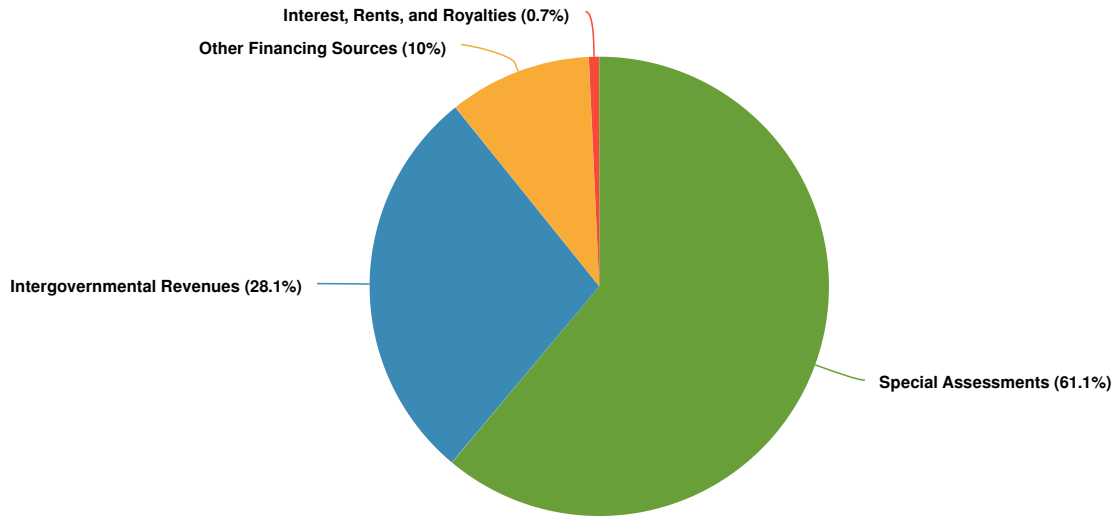


## Stormwater Fund Comprehensive Summary

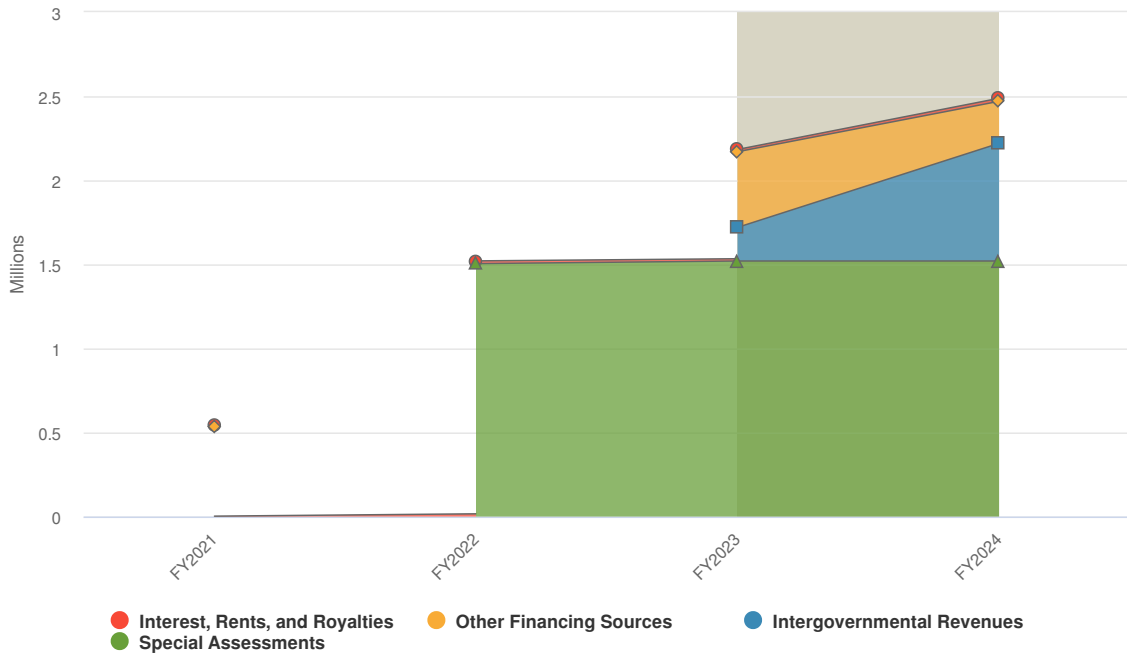
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$234,868.00</b>	<b>\$1,956,054.83</b>	<b>\$1,956,054.83</b>	<b>\$2,613,937.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	\$16,193.78	\$13,500.00	\$23,806.00	\$18,000.00
Intergovernmental Revenues	\$0.00	\$200,000.00	\$0.00	\$700,000.00
Special Assessments	\$1,504,525.32	\$1,520,000.00	\$1,520,000.00	\$1,520,000.00
Other Financing Sources	\$0.00	\$450,000.00	\$140,000.00	\$250,000.00
<b>Total Revenues:</b>	<b>\$1,520,719.10</b>	<b>\$2,183,500.00</b>	<b>\$1,683,806.00</b>	<b>\$2,488,000.00</b>
<b>Expenditures</b>				
Personnel Services	\$33,969.52	\$153,982.00	\$203,573.00	\$212,464.00
Supplies	\$15,273.85	\$24,200.00	\$14,200.00	\$35,700.00
Other Services and Charges	\$374,776.77	\$904,100.00	\$808,150.00	\$628,620.00
Capital Construction	\$0.00	\$2,126,500.00	\$0.00	\$2,938,750.00
Capital Purchases	\$0.00	\$3,840.00	\$0.00	\$5,320.00
<b>Total Expenditures:</b>	<b>\$424,020.14</b>	<b>\$3,212,622.00</b>	<b>\$1,025,923.00</b>	<b>\$3,820,854.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,096,698.96</b>	<b>-\$1,029,122.00</b>	<b>\$657,883.00</b>	<b>-\$1,332,854.00</b>
<b>Ending Fund Balance:</b>	<b>\$1,331,566.96</b>	<b>\$926,932.83</b>	<b>\$2,613,937.83</b>	<b>\$1,281,083.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



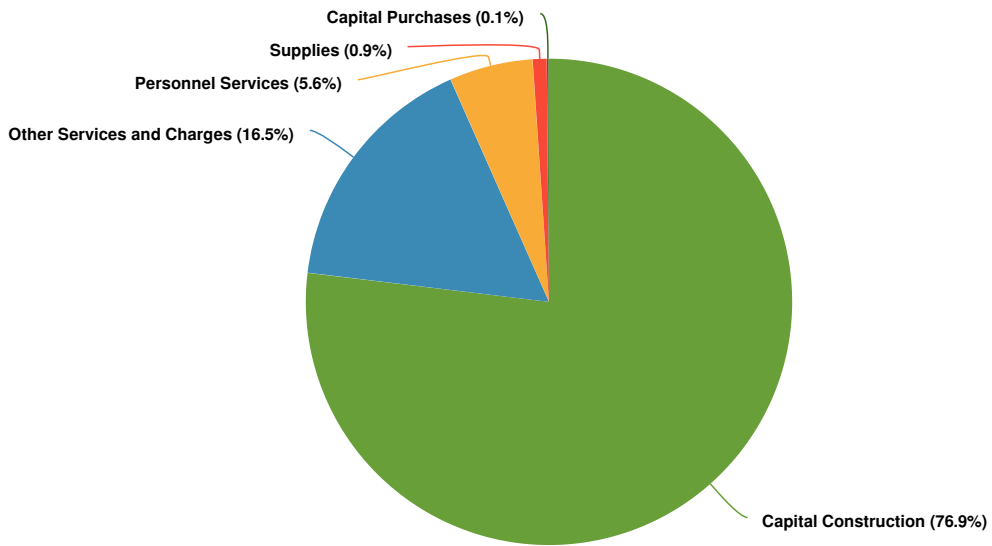
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

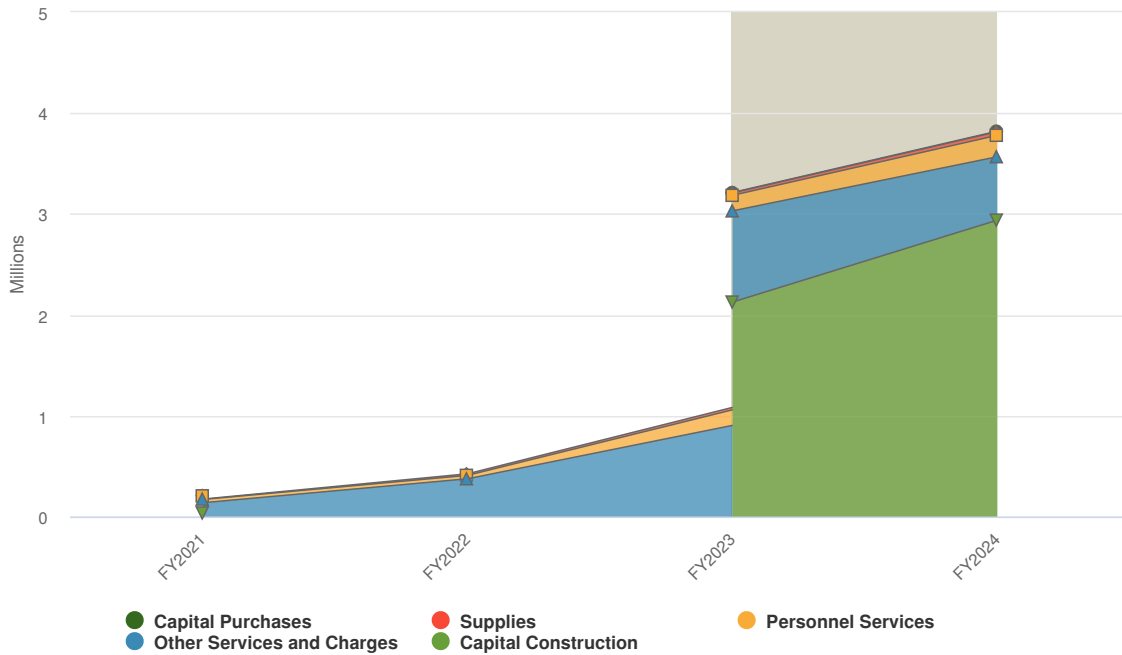
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNINGS	20-300-341-000	\$16,193.78	\$13,500.00	\$23,806.00	\$18,000.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$16,193.78</b>	<b>\$13,500.00</b>	<b>\$23,806.00</b>	<b>\$18,000.00</b>	
<b>Intergovernmental Revenues</b>						
DCNR GRANT REVENUE	20-300-354-010	\$0.00	\$200,000.00		\$700,000.00	
<i>National Fish and Wild Life</i>	20-300-354-010	\$0.00	\$0.00	\$0.00	\$200,000.00	<i>Park Hills Drainageway</i>
<i>Susquehanna River Basin Commission</i>	20-300-354-010	\$0.00	\$0.00	\$0.00	\$500,000.00	<i>Consumptive Use Grant</i>
<b>Total Intergovernmental Revenues:</b>		<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>\$700,000.00</b>	
<b>Special Assessments</b>						
STORMWATER FEE REVENUE	20-300-383-130	\$1,504,525.32	\$1,520,000.00	\$1,520,000.00	\$1,520,000.00	
<b>Total Special Assessments:</b>		<b>\$1,504,525.32</b>	<b>\$1,520,000.00</b>	<b>\$1,520,000.00</b>	<b>\$1,520,000.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	20-300-392-001	\$0.00	\$450,000.00	\$140,000.00	\$250,000.00	
<b>Total Other Financing Sources:</b>		<b>\$0.00</b>	<b>\$450,000.00</b>	<b>\$140,000.00</b>	<b>\$250,000.00</b>	
<b>Total Revenue Source:</b>		<b>\$1,520,719.10</b>	<b>\$2,183,500.00</b>	<b>\$1,683,806.00</b>	<b>\$2,488,000.00</b>	

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>General Government</b>						
SALARIES AND WAGES - FULL TIME	20-400-408-112	\$29,657.42	\$131,128.00	\$98,439.00	\$103,902.00	This account includes the Stormwater Engineer's Salary.
SALARIES AND WAGES - PART TIME	20-400-408-115	\$0.00	\$18,240.00		\$0.00	
<b>Total General Government:</b>		<b>\$29,657.42</b>	<b>\$149,368.00</b>	<b>\$98,439.00</b>	<b>\$103,902.00</b>	
<b>Other Public Works</b>						
SALARIES AND WAGES - FULL TIME	20-400-446-112	\$4,312.10	\$4,614.00	\$105,134.00	\$107,762.00	This line includes 100% of two full-time road worker salaries.
UNIFORM SERVICE	20-400-446-191	\$0.00	\$0.00		\$800.00	
<b>Total Other Public Works:</b>		<b>\$4,312.10</b>	<b>\$4,614.00</b>	<b>\$105,134.00</b>	<b>\$108,562.00</b>	
<b>Total Personnel Services:</b>		<b>\$33,969.52</b>	<b>\$153,982.00</b>	<b>\$203,573.00</b>	<b>\$212,464.00</b>	
<b>Supplies</b>						
<b>General Government</b>						
GENERAL EXPENSE	20-400-408-240	\$73.94	\$6,000.00		\$6,000.00	
<b>Total General Government:</b>		<b>\$73.94</b>	<b>\$6,000.00</b>		<b>\$6,000.00</b>	
<b>Other Public Works</b>						
PERSONAL PROTECTIVE EQUIPMENT	20-400-446-238	\$0.00	\$1,000.00	\$500.00	\$1,500.00	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.
GENERAL EXPENSE	20-400-446-240	\$0.02	\$1,000.00	\$500.00	\$1,000.00	
MATERIALS	20-400-446-246	\$15,199.89	\$15,000.00	\$12,000.00	\$16,000.00	Accounts for materials to repair inlets and pipes not associated with a particular capital project.
SMALL TOOLS	20-400-446-260	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	Typically, small tools less than \$2,500 each are included in this account.

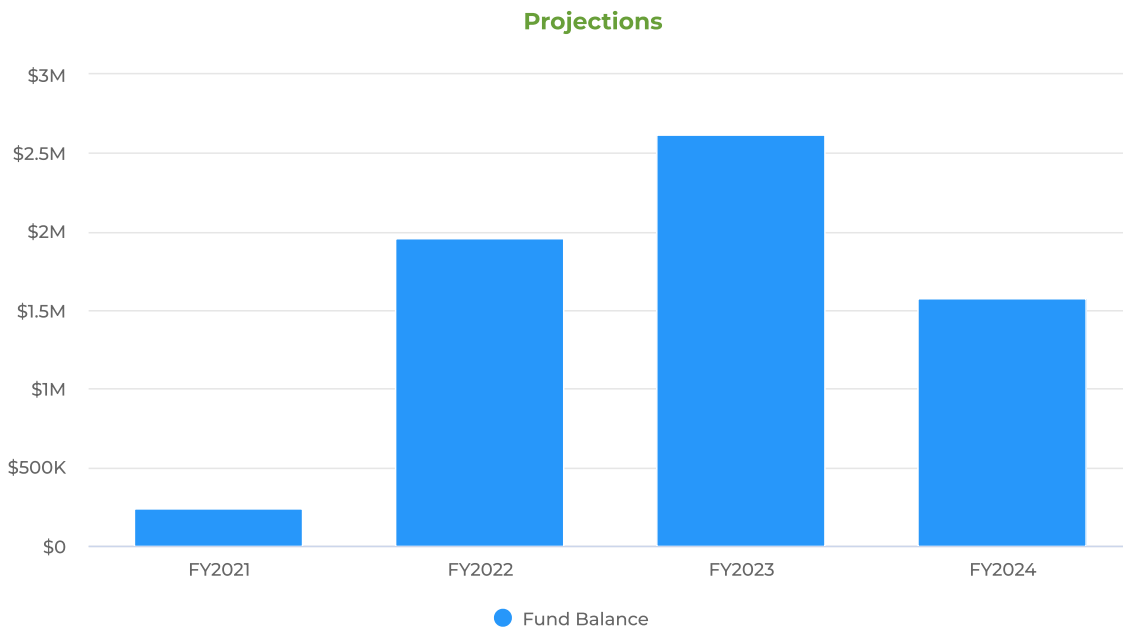
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
DISPOSAL OF MATERIAL	20-400-446-368			\$0.00	\$10,000.00	This new item accounts for material testing and appropriate disposal costs including tipping fees for street sweepings and inlet cleaning.
<b>Total Other Public Works:</b>		<b>\$15,199.91</b>	<b>\$18,200.00</b>	<b>\$14,200.00</b>	<b>\$29,700.00</b>	
<b>Total Supplies:</b>		<b>\$15,273.85</b>	<b>\$24,200.00</b>	<b>\$14,200.00</b>	<b>\$35,700.00</b>	
<b>Other Services and Charges</b>						
<b>General Government</b>						
ENGINEERING DESIGN	20-400-408-314	\$85,220.58	\$64,000.00	\$50,000.00	\$50,000.00	Funding is included for consultant support during the construction phase of the Park Hills Drainageway Improvement Project (\$15,000) as well as surveying and FEMA/LOMR completion. Inspection will be performed by the Stormwater Engineer and Arborist.
<i>Consultant Support</i>	20-400-408-314	\$0.00	\$0.00	\$50,000.00	\$15,000.00	
<i>Surveying</i>	20-400-408-314	\$0.00	\$0.00	\$0.00	\$15,000.00	
<i>FEMA / LOMR</i>	20-400-408-314	\$0.00	\$0.00	\$0.00	\$20,000.00	
ENGINEERING SPECIALTIES	20-400-408-317	\$10,587.49	\$165,000.00	\$75,000.00	\$467,000.00	In 2023, Township initiated preliminary design of PRP projects on sections of Slab Cabin Run & Beaver Branch. In 2024, funds appropriated for permits, final design (estimate \$200,000), perform geotechnical investigations (\$25,000), & right of way acquisition: appraisals, easements, legal (\$200,000).
ADVERTISING & PRINTING	20-400-408-340	\$2,153.57	\$3,100.00	\$500.00	\$2,500.00	
DUES, SUBSCRIPTIONS, MEMBERSHI	20-400-408-420	\$0.00	\$2,000.00		\$2,620.00	
<i>Professional Engineer Continuing Education</i>	20-400-408-420	\$0.00	\$0.00	\$0.00	\$500.00	<i>The state of Pennsylvania requires continuing education credits for Professional Engineers including CEUs offered online or in person.</i>
<i>NASSCO Training</i>	20-400-408-420	\$0.00	\$0.00	\$0.00	\$925.00	<i>Training includes a 2-day class in NASSCO pipe condition assessment and rating.</i>
<i>Pipe-lining Virtual Training</i>	20-400-408-420	\$0.00	\$0.00	\$0.00	\$1,195.00	
<b>Total General Government:</b>		<b>\$97,961.64</b>	<b>\$234,100.00</b>	<b>\$125,500.00</b>	<b>\$522,120.00</b>	



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Other Public Works</b>						
RIGHT OF WAY ACQUISITION COSTS	20-400-446-313	\$174,400.00	\$0.00	\$650.00	\$500.00	
UTILITY RELOCATION COSTS	20-400-446-360	\$0.00	\$480,000.00	\$492,000.00	\$5,000.00	
EQUIPMENT RENTALS	20-400-446-384	\$0.00	\$0.00		\$1,000.00	
CONTRACTED SERVICES	20-400-446-450	\$102,415.13	\$190,000.00	\$190,000.00	\$100,000.00	This account reflects the cost of contract cleaning, inspecting, and video assessing 12,335 linear feet per year of stormwater pipes estimated at \$11.00/linear foot. This account also accounts for any emergency pipe cleaning repairs.
<b>Total Other Public Works:</b>		<b>\$276,815.13</b>	<b>\$670,000.00</b>	<b>\$682,650.00</b>	<b>\$106,500.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$374,776.77</b>	<b>\$904,100.00</b>	<b>\$808,150.00</b>	<b>\$628,620.00</b>	
<b>Capital Construction</b>						
<b>Other Public Works</b>						
CAPITAL CONSTRUCTION	20-400-446-610	\$0.00	\$2,126,500.00		\$2,938,750.00	
<i>Pipe Lining (2024)</i>	20-400-446-610	\$0.00	\$0.00	\$0.00	\$100,000.00	<i>This account reflects relining approximately 2,142 linear feet of deteriorated corrugated metal pipe (CMP) per year based on video condition assessments at approx. \$161/LF. The actual quantity will vary. Budget amount comes from the SWF Cost of Service Summary and the 5 year CIP.</i>
<i>Park Hills Drainageway Improvement Project (carryover)</i>	20-400-446-610	\$0.00	\$0.00	\$0.00	\$2,508,000.00	<i>The project will mitigate 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. \$700,000 in grant funding is anticipated as seen in revenue.</i>
<i>Reconstruct Stormwater Inlets</i>	20-400-446-610	\$0.00	\$0.00	\$0.00	\$15,750.00	
<i>Kings Court Storm Pipe Replacement</i>	20-400-446-610	\$0.00	\$0.00	\$0.00	\$15,000.00	<i>Kings Court storm pipe replacement. A sink in the road was repaired in the past due to a broken storm pipe. It was intended that this 300 feet section of pipe be lined but the condition is too bad to be lined and it must be excavated and replaced. Assumes work by FTPW and material cost included only</i>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Pipe Lining (2023 Carryover)	20-400-446-610	\$0.00	\$0.00	\$0.00	\$300,000.00	Contract 2023-C3 is carried over from 2023 for completion of outstanding work.
<b>Total Other Public Works:</b>		<b>\$0.00</b>	<b>\$2,126,500.00</b>		<b>\$2,938,750.00</b>	
<b>Total Capital Construction:</b>		<b>\$0.00</b>	<b>\$2,126,500.00</b>	<b>\$0.00</b>	<b>\$2,938,750.00</b>	
<b>Capital Purchases</b>						
<b>General Government</b>						
COMPUTER HARDWARE & SOFTWARE	20-400-407-750	\$0.00	\$3,840.00		\$5,320.00	
Juniper Systems Geode	20-400-407-750	\$0.00	\$0.00	\$0.00	\$4,900.00	RTK compatible Juniper Systems Geode GNS3 GIS receiver. Used to geo locate assets for system inventory such as inlets and pipes
Hotspot for Tablet	20-400-407-750	\$0.00	\$0.00	\$0.00	\$420.00	Internet service in the field for data collection 1 each x \$35/month
<b>Total General Government:</b>		<b>\$0.00</b>	<b>\$3,840.00</b>		<b>\$5,320.00</b>	
<b>Total Capital Purchases:</b>		<b>\$0.00</b>	<b>\$3,840.00</b>	<b>\$0.00</b>	<b>\$5,320.00</b>	
<b>Total Expense Objects:</b>		<b>\$424,020.14</b>	<b>\$3,212,622.00</b>	<b>\$1,025,923.00</b>	<b>\$3,820,854.00</b>	

## Fund Balance

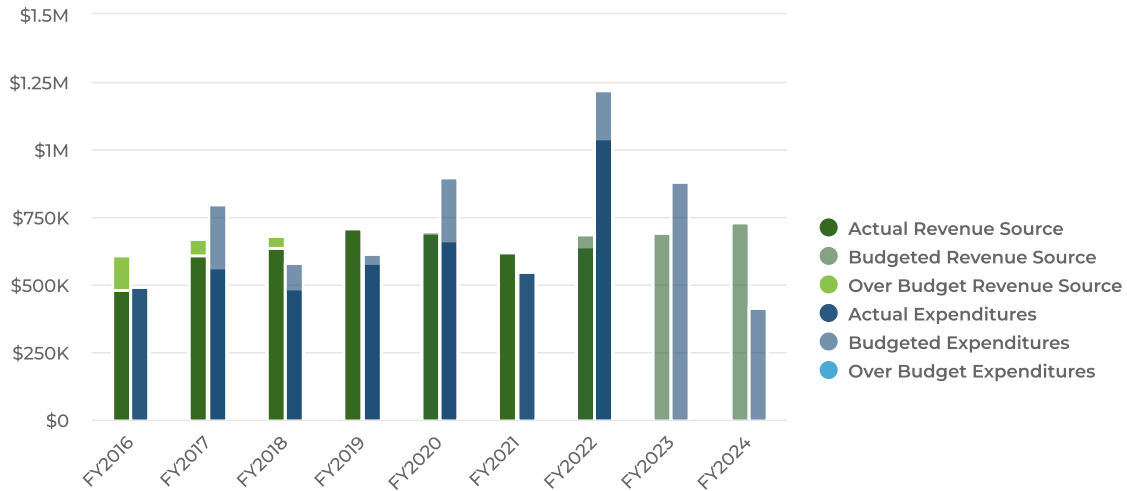


# Liquid Fuels Fund

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.

## Summary

The Township of Ferguson is projecting \$735K of revenue in FY2024, which represents a 5.7% increase over the prior year. Budgeted expenditures are projected to decrease by 52.7% or \$465.69K to \$418K in FY2024.

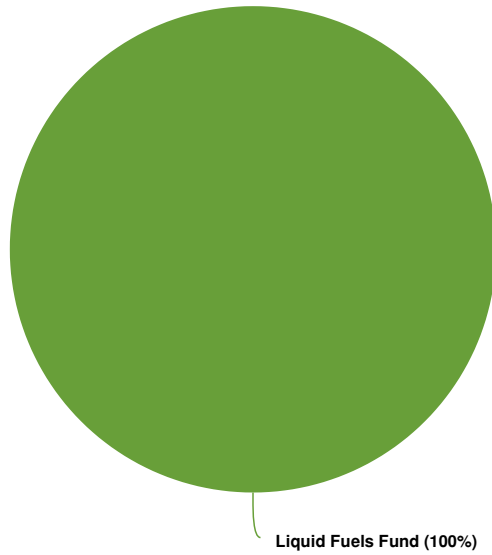


## Liquid Fuels Fund Comprehensive Summary

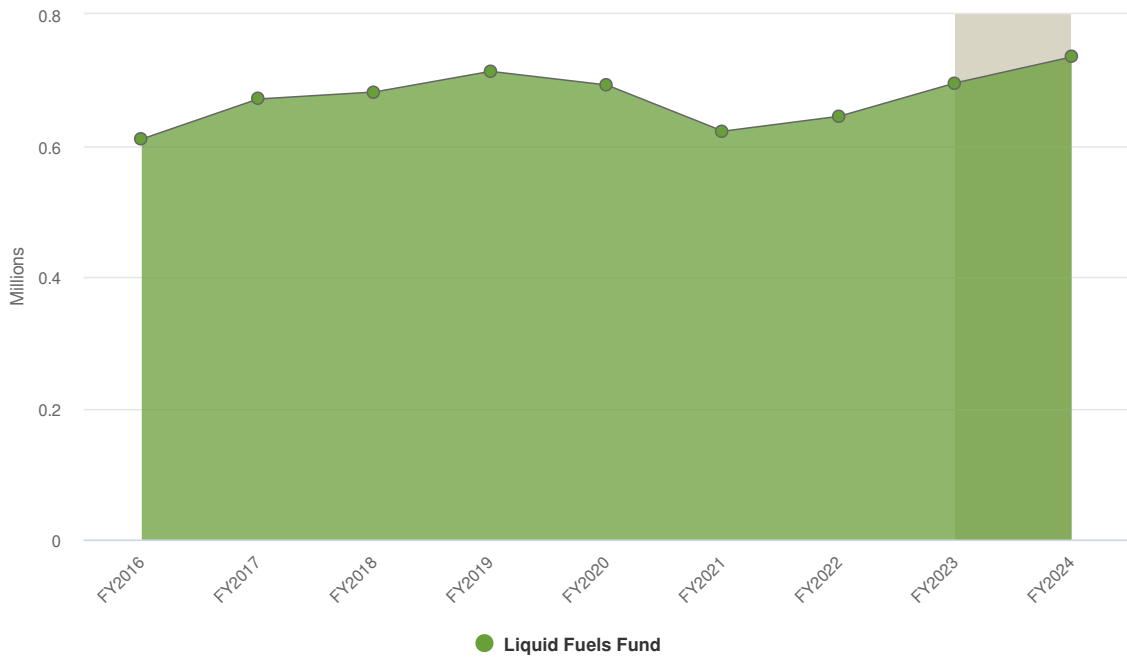
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$863,388.00</b>	<b>\$462,255.60</b>	<b>\$462,255.60</b>	<b>\$1,021,956.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	\$6,680.83	\$7,500.00	\$25,000.00	\$8,000.00
Intergovernmental Revenues	\$637,900.69	\$637,901.00	\$657,272.00	\$677,000.00
Other Financing Sources	\$0.00	\$50,000.00	\$771,429.00	\$50,000.00
<b>Total Revenues:</b>	<b>\$644,581.52</b>	<b>\$695,401.00</b>	<b>\$1,453,701.00</b>	<b>\$735,000.00</b>
<b>Expenditures</b>				
Supplies	\$109,281.40	\$156,690.00	\$136,000.00	\$165,000.00
Other Services and Charges	\$0.00	\$0.00	\$50,000.00	\$0.00
Capital Construction	\$935,084.05	\$727,000.00	\$708,000.00	\$253,000.00
<b>Total Expenditures:</b>	<b>\$1,044,365.45</b>	<b>\$883,690.00</b>	<b>\$894,000.00</b>	<b>\$418,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$399,783.93</b>	<b>-\$188,289.00</b>	<b>\$559,701.00</b>	<b>\$317,000.00</b>
<b>Ending Fund Balance:</b>	<b>\$463,604.07</b>	<b>\$273,966.60</b>	<b>\$1,021,956.60</b>	<b>\$1,338,956.00</b>

# Revenue by Fund

## 2024 Revenue by Fund



## Budgeted and Historical 2024 Revenue by Fund

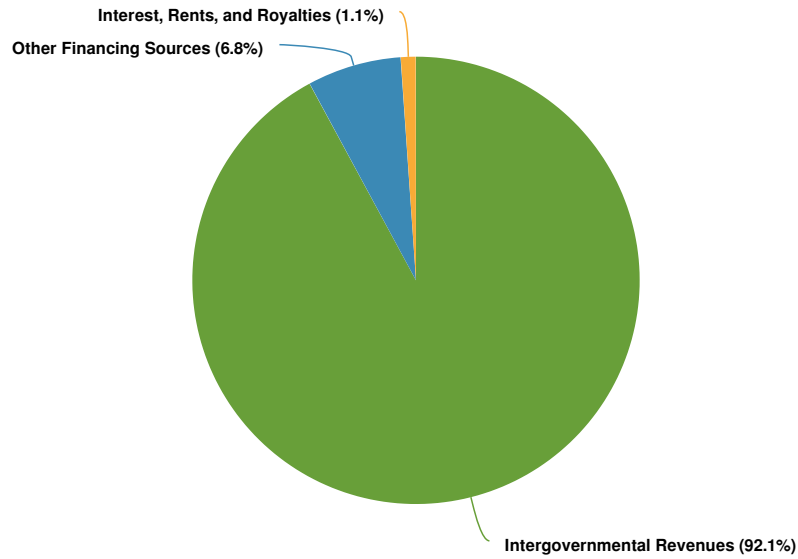


Grey background indicates budgeted figures.

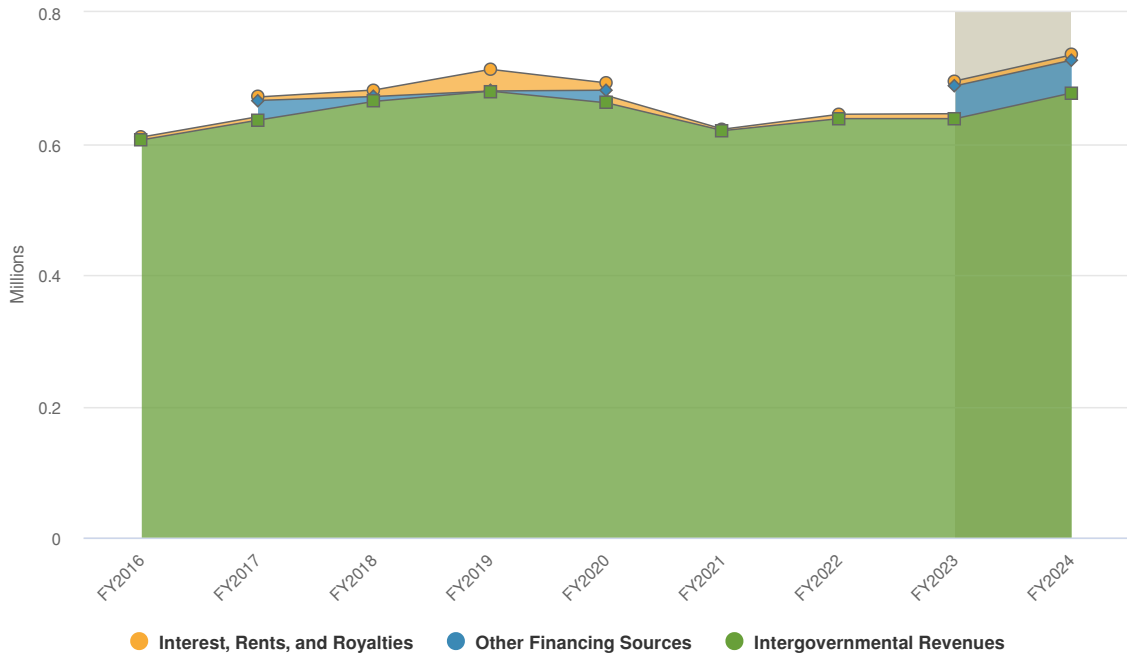
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Liquid Fuels Fund		\$644,581.52	\$695,401.00	\$1,453,701.00	\$735,000.00	
<b>Total Liquid Fuels Fund:</b>		<b>\$644,581.52</b>	<b>\$695,401.00</b>	<b>\$1,453,701.00</b>	<b>\$735,000.00</b>	

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



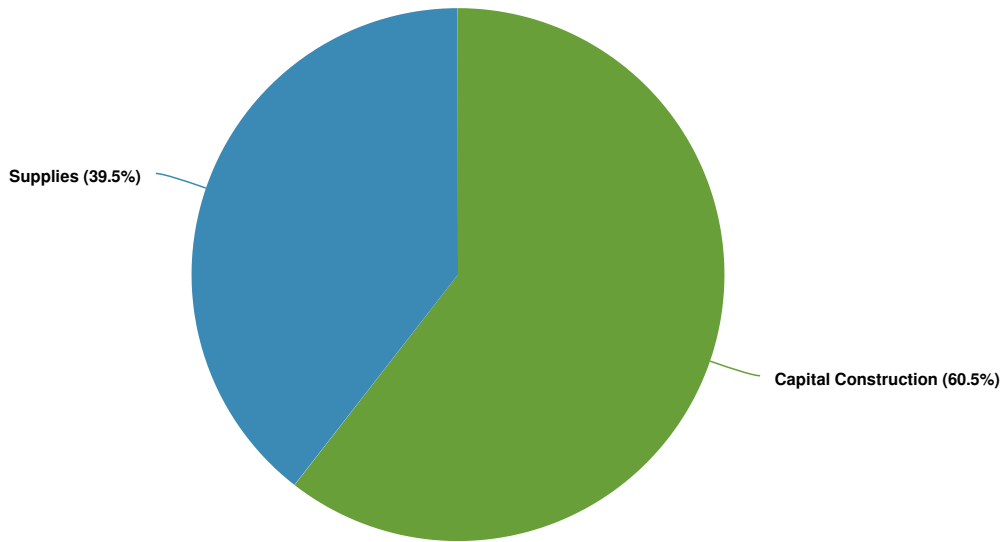
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

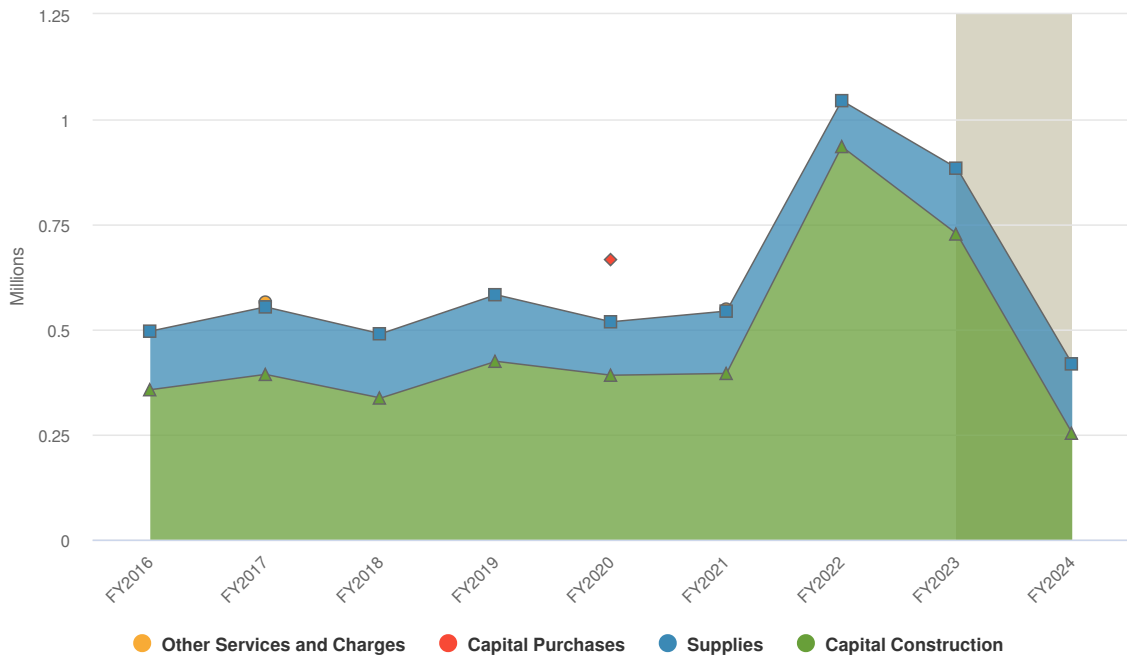
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	35-300-341-000	\$6,680.83	\$7,500.00	\$25,000.00	\$8,000.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$6,680.83</b>	<b>\$7,500.00</b>	<b>\$25,000.00</b>	<b>\$8,000.00</b>	
<b>Intergovernmental Revenues</b>						
STATE GRANT REVENUE	35-300-355-020	\$637,900.69	\$637,901.00	\$657,272.00	\$677,000.00	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.
<b>Total Intergovernmental Revenues:</b>		<b>\$637,900.69</b>	<b>\$637,901.00</b>	<b>\$657,272.00</b>	<b>\$677,000.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	35-300-392-001	\$0.00	\$50,000.00	\$771,429.00	\$50,000.00	
<b>Total Other Financing Sources:</b>		<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$771,429.00</b>	<b>\$50,000.00</b>	
<b>Total Revenue Source:</b>		<b>\$644,581.52</b>	<b>\$695,401.00</b>	<b>\$1,453,701.00</b>	<b>\$735,000.00</b>	

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Supplies</b>						
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>						
CHEMICAL AND SUPPLIES	35-400-432-222	\$88,593.44	\$131,690.00	\$111,000.00	\$139,000.00	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.
SUPPLIES & MATERIALS	35-400-438-245	\$20,687.96	\$25,000.00	\$25,000.00	\$26,000.00	This line item is for purchasing general road supplies such as asphalt, stone, concrete, sealing materials, etc., for road maintenance.
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		<b>\$109,281.40</b>	<b>\$156,690.00</b>	<b>\$136,000.00</b>	<b>\$165,000.00</b>	
<b>Total Supplies:</b>		<b>\$109,281.40</b>	<b>\$156,690.00</b>	<b>\$136,000.00</b>	<b>\$165,000.00</b>	
<b>Other Services and Charges</b>						
<b>Other Financing</b>						
TRANSFERS TO GENERAL FUND	35-400-492-001	\$0.00	\$0.00	\$50,000.00	\$0.00	
<b>Total Other Financing:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	
<b>Capital Construction</b>						
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>						
PAVEMENT MARKINGS	35-400-433-610	\$175,817.84	\$150,000.00	\$120,000.00	\$126,000.00	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.
CONTRACTED MAINTENANCE	35-400-438-610	\$607,395.75	\$471,000.00	\$513,000.00	\$43,000.00	This account is for contracted services such as microsurfacing on Township streets, pavement eradication, and guide rail replacement.
<i>Microsurfacing Program</i>	35-400-438-610	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$513,000.00</i>	<i>\$0.00</i>	
<i>Pavement Marking Eradication</i>	35-400-438-610	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$32,000.00</i>	



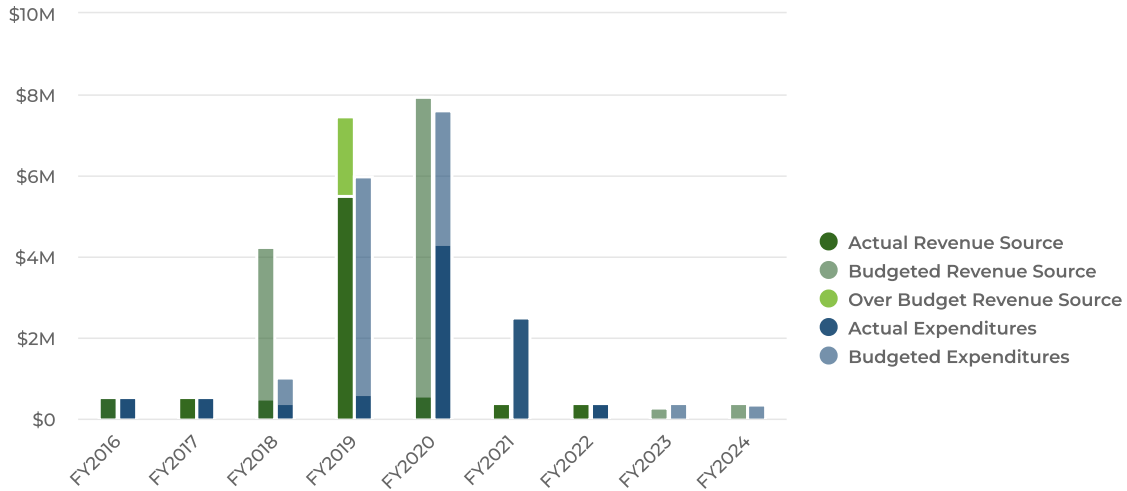
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<i>Guide Rail Repairs and Replacement</i>	35-400-438-610	\$0.00	\$0.00	\$0.00	\$11,000.00	
CAPITAL CONSTRUCTION	35-400-439-610	\$151,870.46	\$106,000.00	\$75,000.00	\$84,000.00	ADA curb ramp repairs is considered construction by State Liquid Fuel auditors. This line item includes construction of ADA ramps associated with microsurfacing.
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		<b>\$935,084.05</b>	<b>\$727,000.00</b>	<b>\$708,000.00</b>	<b>\$253,000.00</b>	
<b>Total Capital Construction:</b>		<b>\$935,084.05</b>	<b>\$727,000.00</b>	<b>\$708,000.00</b>	<b>\$253,000.00</b>	
<b>Total Expense Objects:</b>		<b>\$1,044,365.45</b>	<b>\$883,690.00</b>	<b>\$894,000.00</b>	<b>\$418,000.00</b>	

# General Obligation Bond 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.

## Summary

The Township of Ferguson is projecting \$391.67K of revenue in FY2024, which represents a 28.4% increase over the prior year. Budgeted expenditures are projected to decrease by 0.9% or \$3.7K to \$387.47K in FY2024.

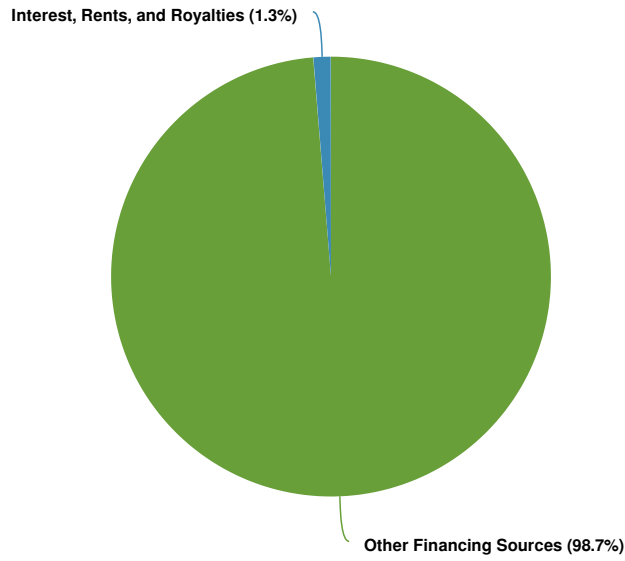


## General Obligation Bond Fund Comprehensive Summary

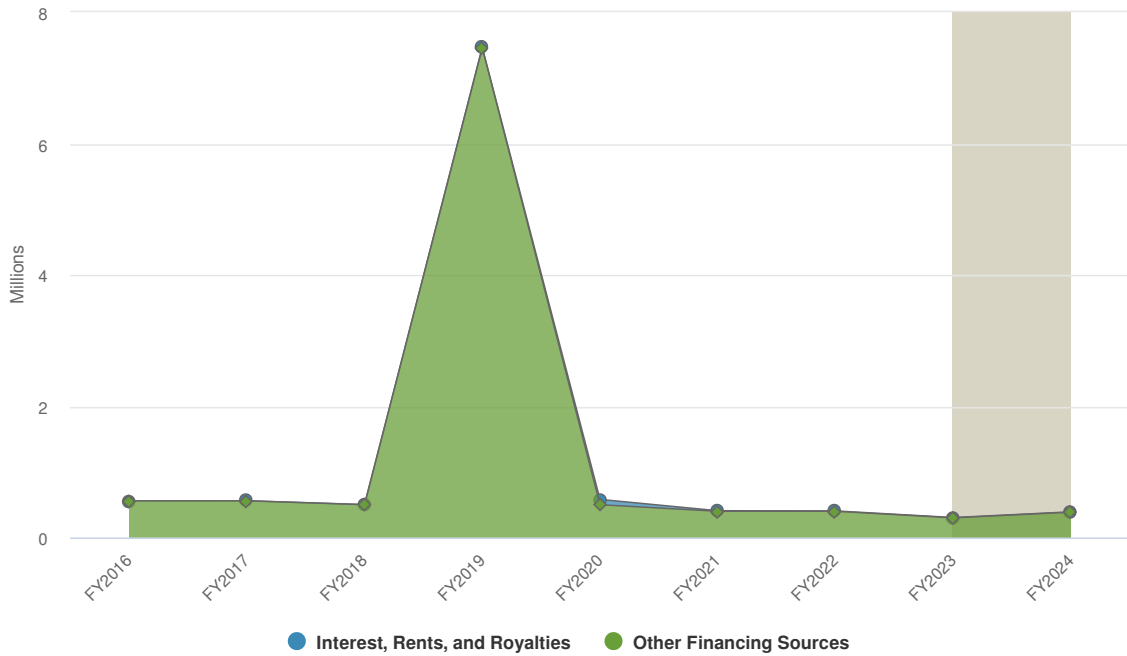
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$460,442.00</b>	<b>\$476,760.00</b>	<b>\$476,760.00</b>	<b>\$490,342.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	\$5,585.06	\$5,000.00	\$5,000.00	\$5,000.00
Other Financing Sources	\$400,000.00	\$300,000.00	\$400,000.00	\$386,667.00
<b>Total Revenues:</b>	<b>\$405,585.06</b>	<b>\$305,000.00</b>	<b>\$405,000.00</b>	<b>\$391,667.00</b>
<b>Expenditures</b>				
Supplies	\$0.00	\$500.00	\$750.00	\$800.00
Capital Purchases	\$389,267.50	\$390,668.00	\$390,668.00	\$386,668.00
<b>Total Expenditures:</b>	<b>\$389,267.50</b>	<b>\$391,168.00</b>	<b>\$391,418.00</b>	<b>\$387,468.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$16,317.56</b>	<b>-\$86,168.00</b>	<b>\$13,582.00</b>	<b>\$4,199.00</b>
<b>Ending Fund Balance:</b>	<b>\$476,759.56</b>	<b>\$390,592.00</b>	<b>\$490,342.00</b>	<b>\$494,541.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



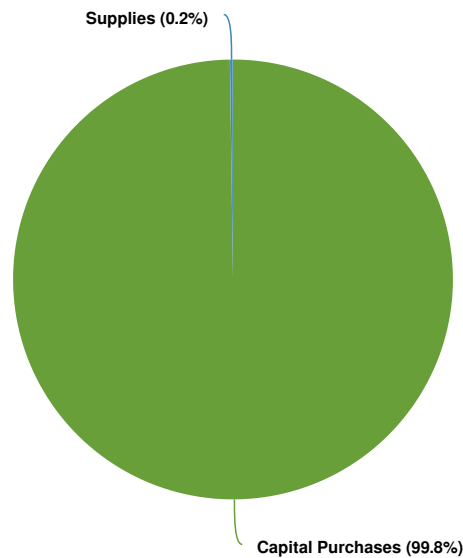
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

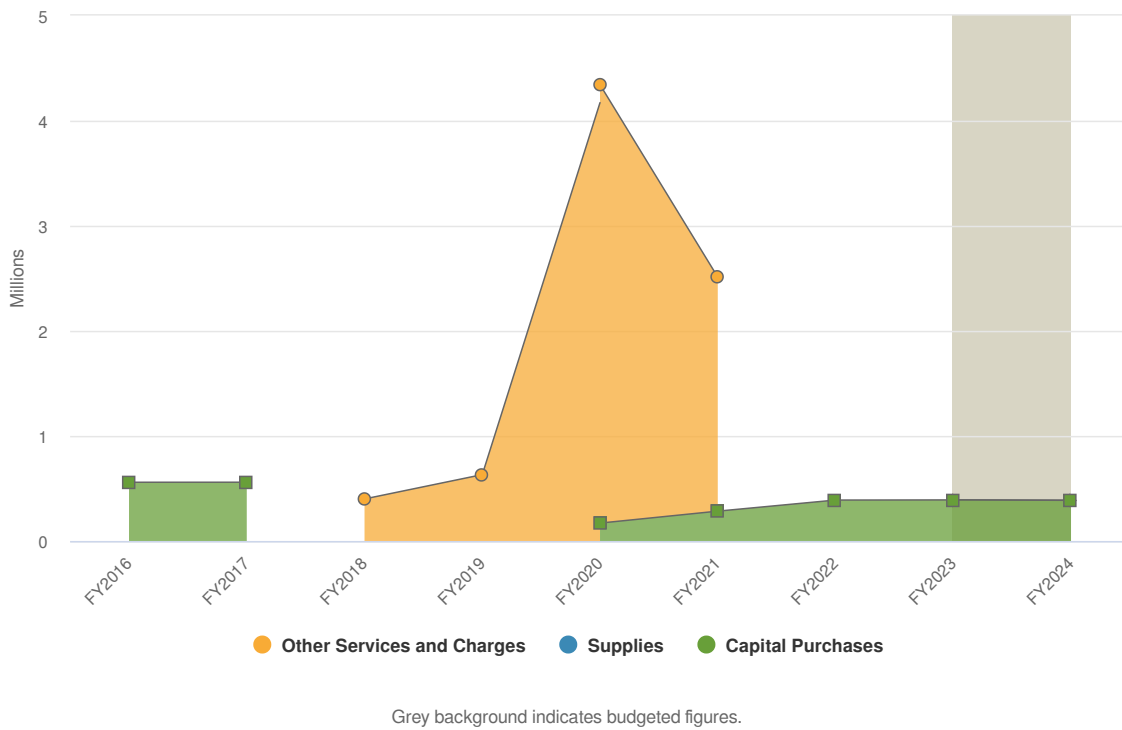
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNINGS	16-300-341-000	\$5,585.06	\$5,000.00	\$5,000.00	\$5,000.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$5,585.06</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN GENERAL FUND	16-300-392-001	\$400,000.00	\$300,000.00	\$400,000.00	\$386,667.00	
<b>Total Other Financing Sources:</b>		<b>\$400,000.00</b>	<b>\$300,000.00</b>	<b>\$400,000.00</b>	<b>\$386,667.00</b>	
<b>Total Revenue Source:</b>		<b>\$405,585.06</b>	<b>\$305,000.00</b>	<b>\$405,000.00</b>	<b>\$391,667.00</b>	

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Supplies</b>						
<b>General Government</b>						
GENERAL EXPENSE	16-400-401-240	\$0.00	\$500.00	\$750.00	\$800.00	This account represents miscellaneous expenses related to debt service. Typically an annual bank fee for administering the bond account.
<b>Total General Government:</b>		<b>\$0.00</b>	<b>\$500.00</b>	<b>\$750.00</b>	<b>\$800.00</b>	
<b>Total Supplies:</b>		<b>\$0.00</b>	<b>\$500.00</b>	<b>\$750.00</b>	<b>\$800.00</b>	
<b>Capital Purchases</b>						
<b>Debt Service</b>						
PRINCIPAL PAYMENTS-2019 BOND	16-400-471-733	\$215,000.00	\$225,000.00	\$225,000.00	\$230,000.00	This account reflects the principal payments on the 2019 bond issue.
INTEREST PAYMENTS-2019 BOND	16-400-472-733	\$174,267.50	\$165,668.00	\$165,668.00	\$156,668.00	This account reflects the interest payments on the 2019 bond issue.
<b>Total Debt Service:</b>		<b>\$389,267.50</b>	<b>\$390,668.00</b>	<b>\$390,668.00</b>	<b>\$386,668.00</b>	

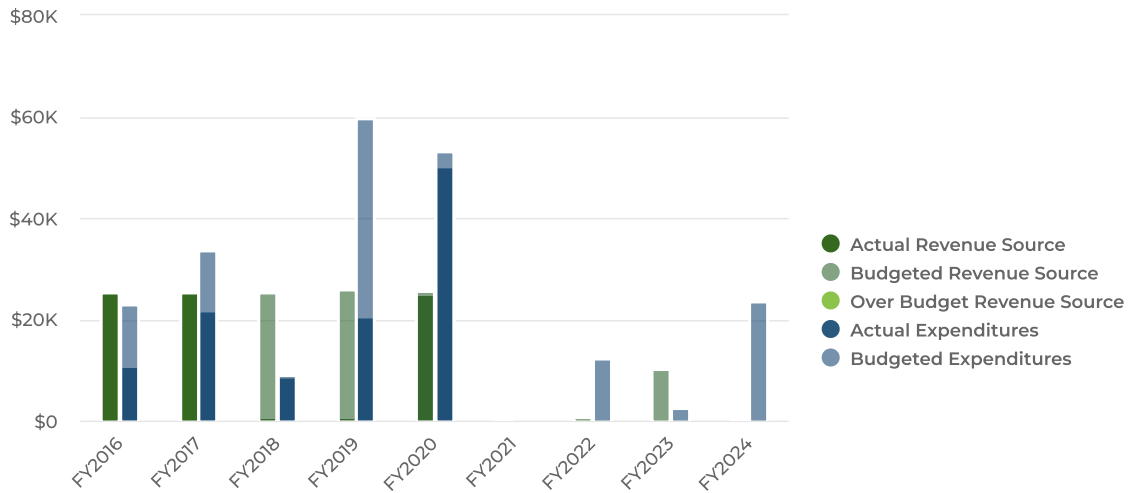
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Total Capital Purchases:		\$389,267.50	\$390,668.00	\$390,668.00	\$386,668.00	
Total Expense Objects:		\$389,267.50	\$391,168.00	\$391,418.00	\$387,468.00	

# 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.

## Summary

The Township of Ferguson is projecting \$400 of revenue in FY2024, which represents a 96.1% decrease over the prior year. Budgeted expenditures are projected to increase by 833.5% or \$21.25K to \$23.8K in FY2024.

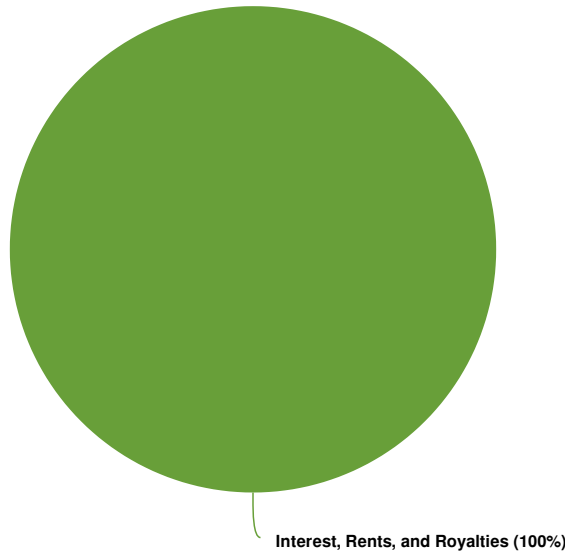


## Agricultural Preservation Fund Comprehensive Summary

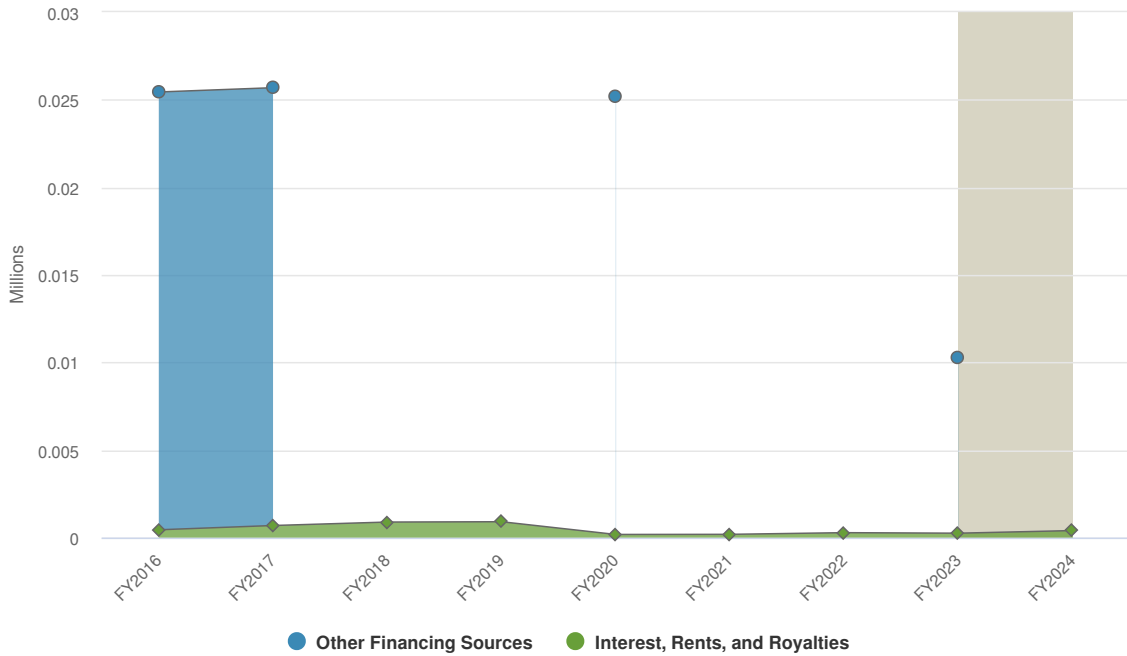
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$19,074.00</b>	<b>\$19,353.00</b>	<b>\$19,353.00</b>	<b>\$28,431.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	\$280.19	\$250.00	\$464.00	\$400.00
Other Financing Sources	\$0.00	\$10,000.00	\$10,000.00	\$0.00
<b>Total Revenues:</b>	<b>\$280.19</b>	<b>\$10,250.00</b>	<b>\$10,464.00</b>	<b>\$400.00</b>
<b>Expenditures</b>				
Other Services and Charges	\$1.00	\$2,550.00	\$1,386.00	\$23,804.00
<b>Total Expenditures:</b>	<b>\$1.00</b>	<b>\$2,550.00</b>	<b>\$1,386.00</b>	<b>\$23,804.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$279.19</b>	<b>\$7,700.00</b>	<b>\$9,078.00</b>	<b>-\$23,404.00</b>
<b>Ending Fund Balance:</b>	<b>\$19,353.19</b>	<b>\$27,053.00</b>	<b>\$28,431.00</b>	<b>\$5,027.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

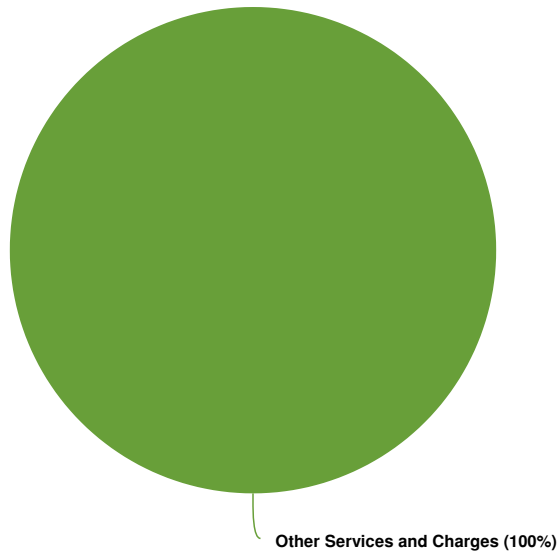
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						



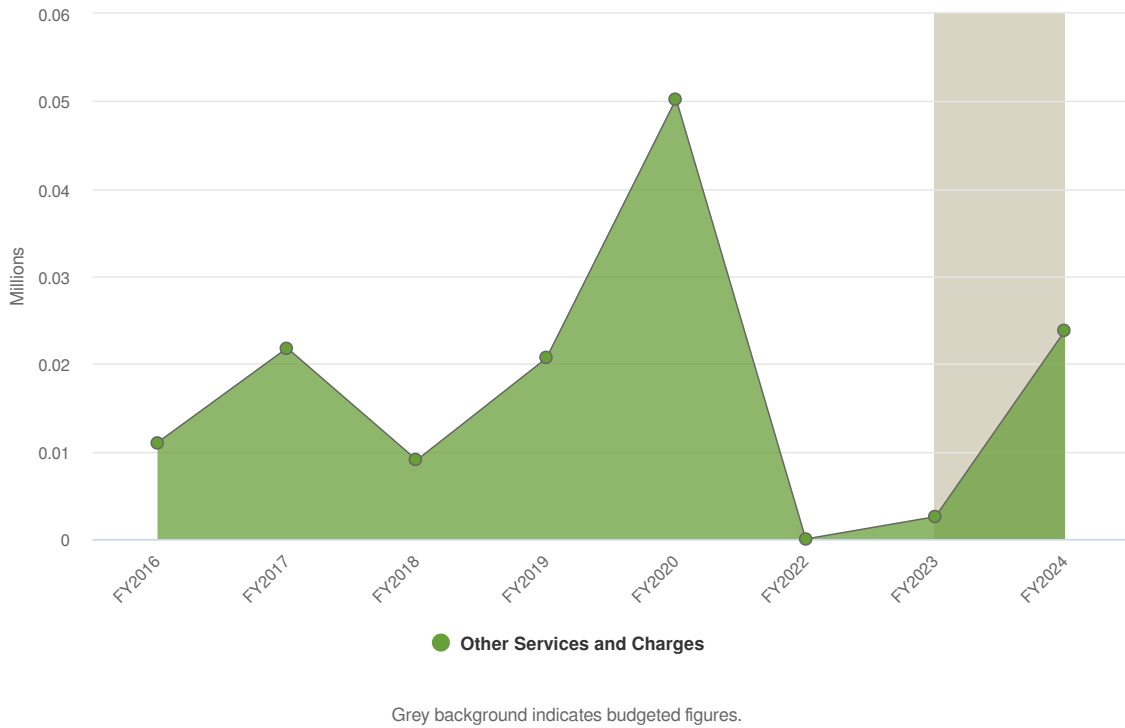
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	19-300-341-000	\$280.19	\$250.00	\$464.00	\$400.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$280.19</b>	<b>\$250.00</b>	<b>\$464.00</b>	<b>\$400.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	19-300-392-001	\$0.00	\$10,000.00	\$10,000.00	\$0.00	
<b>Total Other Financing Sources:</b>		<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	
<b>Total Revenue Source:</b>		<b>\$280.19</b>	<b>\$10,250.00</b>	<b>\$10,464.00</b>	<b>\$400.00</b>	

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Other Services and Charges</b>						
<b>Community Development</b>						
AG EASEMENT PURCHASES	19-400-461-070	\$1.00	\$2,550.00	\$1,386.00	\$23,804.00	This account reflects the Township contributions toward acquiring Agricultural Conservation Easements on farms located in Ferguson Township. It is budgeted for the township to provide \$100 per acre. It is anticipated that up to three farms totaling 238.06 acres will be preserved in 2024.
1507 West Gatesburg Road, Carl Gates	19-400-461-070	\$0.00	\$0.00	\$0.00	\$10,800.00	
1691 Tadpole Road, Pennsylvania Furnace, Karen Dreibelbis	19-400-461-070	\$0.00	\$0.00	\$0.00	\$10,220.00	
211 Pine Hollow Lane, Amanda Temnykh	19-400-461-070	\$0.00	\$0.00	\$0.00	\$2,784.00	

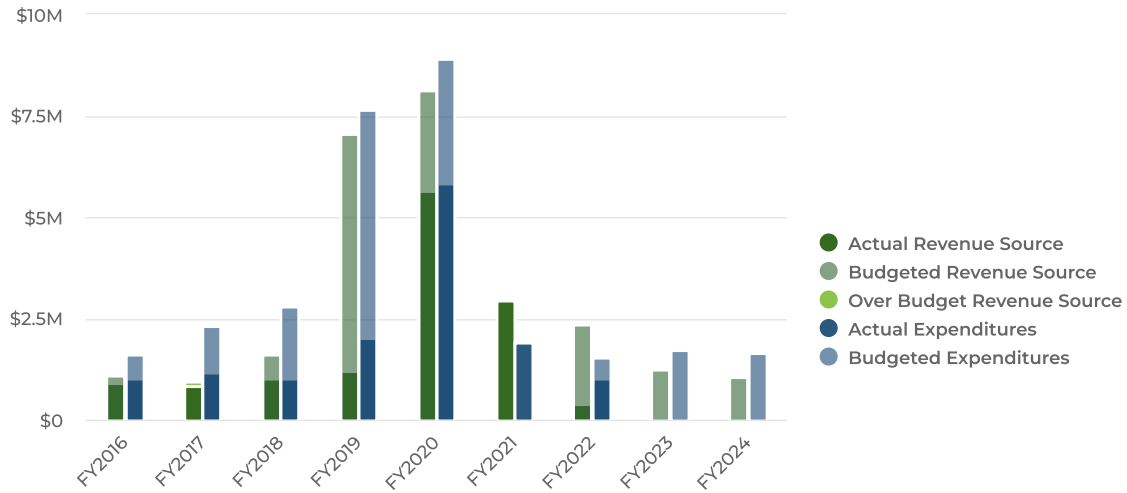
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<i>Harpster Farmv</i>	<i>19-400-461-070</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,386.00</i>	<i>\$0.00</i>	
<b>Total Community Development:</b>		<b>\$1.00</b>	<b>\$2,550.00</b>	<b>\$1,386.00</b>	<b>\$23,804.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$1.00</b>	<b>\$2,550.00</b>	<b>\$1,386.00</b>	<b>\$23,804.00</b>	
<b>Total Expense Objects:</b>		<b>\$1.00</b>	<b>\$2,550.00</b>	<b>\$1,386.00</b>	<b>\$23,804.00</b>	

# 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

## Summary

The Township of Ferguson is projecting \$1.09M of revenue in FY2024, which represents a 14.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.2% or \$73.17K to \$1.67M in FY2024.

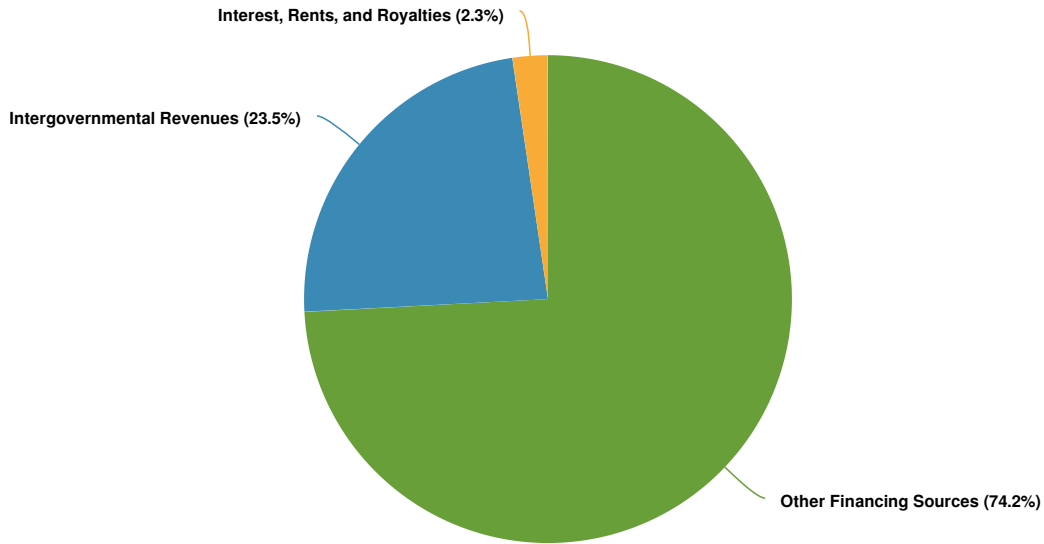


## Capital Reserve Fund Comprehensive Summary

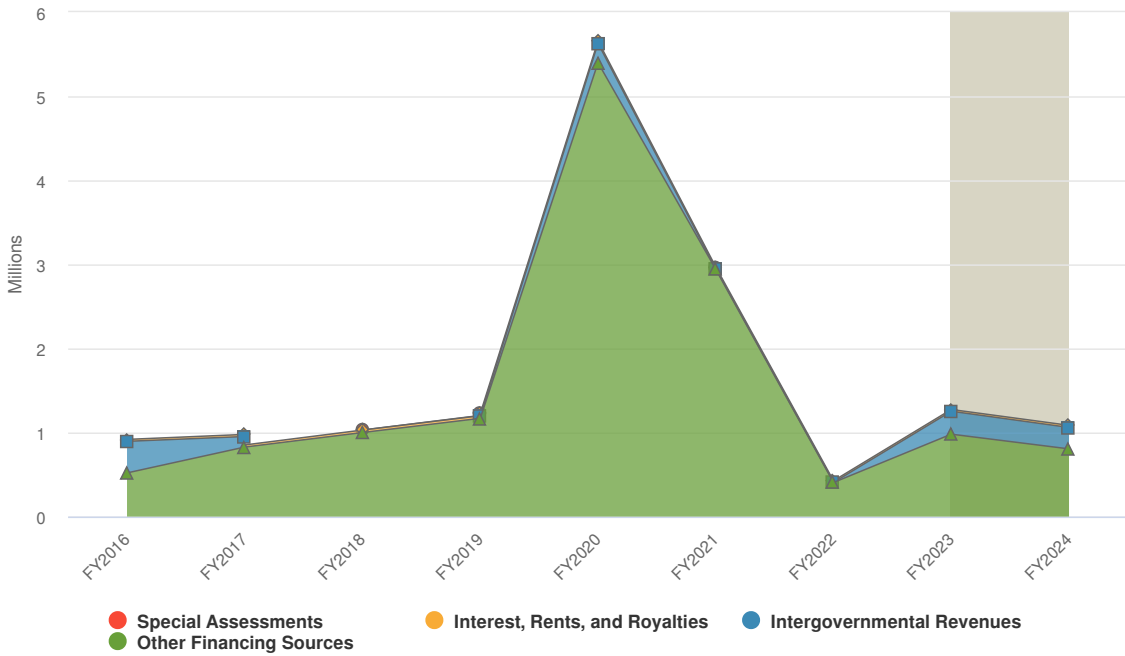
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$1,036,001.00</b>	<b>\$267,799.40</b>	<b>\$267,799.40</b>	<b>\$714,959.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	\$19,635.85	\$21,000.00	\$23,000.00	\$25,200.00
Intergovernmental Revenues	\$1,000.00	\$272,800.00	\$271,062.00	\$255,000.00
Other Financing Sources	\$405,100.00	\$980,000.00	\$891,429.00	\$805,000.00
<b>Total Revenues:</b>	<b>\$425,735.85</b>	<b>\$1,273,800.00</b>	<b>\$1,185,491.00</b>	<b>\$1,085,200.00</b>
<b>Expenditures</b>				
Other Services and Charges	\$50,225.94	\$47,000.00	\$34,231.00	\$30,000.00
Capital Purchases	\$1,003,919.25	\$1,695,211.00	\$704,100.00	\$1,639,040.00
<b>Total Expenditures:</b>	<b>\$1,054,145.19</b>	<b>\$1,742,211.00</b>	<b>\$738,331.00</b>	<b>\$1,669,040.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$628,409.34</b>	<b>-\$468,411.00</b>	<b>\$447,160.00</b>	<b>-\$583,840.00</b>
<b>Ending Fund Balance:</b>	<b>\$407,591.66</b>	<b>-\$200,611.60</b>	<b>\$714,959.40</b>	<b>\$131,119.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



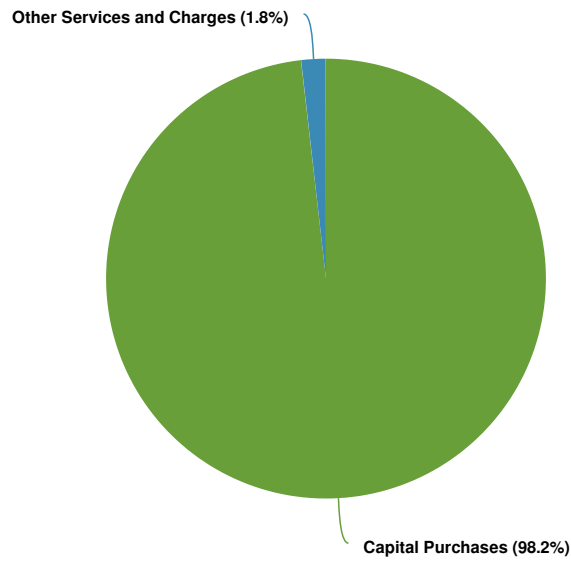
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

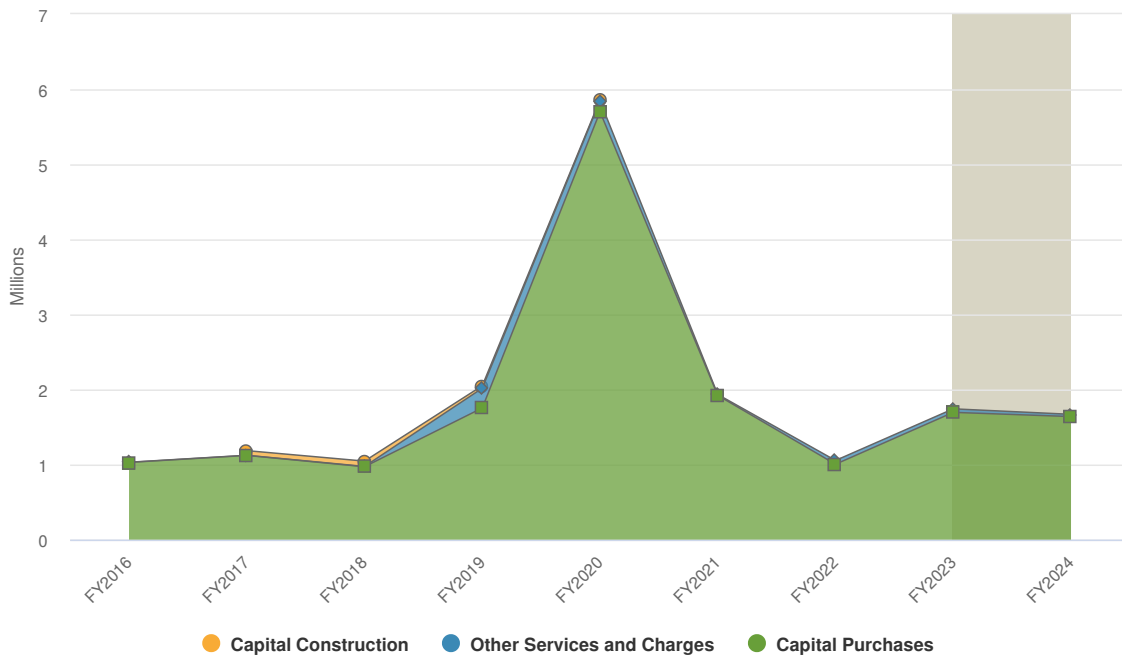
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNINGS	30-300-341-000	\$9,635.85	\$11,000.00	\$13,000.00	\$15,200.00	
CODES FIRE TRAILER BLDG LEASE	30-300-342-210	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$19,635.85</b>	<b>\$21,000.00</b>	<b>\$23,000.00</b>	<b>\$25,200.00</b>	
<b>Intergovernmental Revenues</b>						
DCNR GRANT REVENUE	30-300-354-010	\$0.00	\$272,800.00	\$271,062.00	\$0.00	
RECYCLING EQUIPMENT	30-300-354-150	\$0.00	\$0.00	\$0.00	\$255,000.00	
<i>DEP - 902 Recycling Grant Program</i>	<i>30-300-354-150</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$255,000.00</i>	<i>Replace PW-12 a 2008 ODB one man leaf collector that was partially refurbished in 2018. Grant funding from DEP is typically 90%.</i>
MISC STATE GRANTS	30-300-354-160	\$1,000.00	\$0.00	\$0.00	\$0.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$1,000.00</b>	<b>\$272,800.00</b>	<b>\$271,062.00</b>	<b>\$255,000.00</b>	
<b>Other Financing Sources</b>						
SALE OF FIXED ASSETS	30-300-391-100	\$5,100.00	\$5,000.00	\$0.00	\$5,000.00	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.
TRANSFER IN GENERAL FUND	30-300-392-001	\$400,000.00	\$975,000.00	\$891,429.00	\$800,000.00	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.
<b>Total Other Financing Sources:</b>		<b>\$405,100.00</b>	<b>\$980,000.00</b>	<b>\$891,429.00</b>	<b>\$805,000.00</b>	
<b>Total Revenue Source:</b>		<b>\$425,735.85</b>	<b>\$1,273,800.00</b>	<b>\$1,185,491.00</b>	<b>\$1,085,200.00</b>	

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Other Services and Charges</b>						
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>						
STREET LIGHT IMPROVEMENTS	30-400-434-372	\$4,472.25	\$10,000.00	\$5,231.00	\$10,000.00	This account represents the capital project requests for street light improvements. In 2023, this budget funded decorative ornaments or flags to be affixed to streetlights for holiday celebrations or other occasions.
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		<b>\$4,472.25</b>	<b>\$10,000.00</b>	<b>\$5,231.00</b>	<b>\$10,000.00</b>	
<b>Other Public Works</b>						
WATER SYSTEM PROJECTS	30-400-448-366	\$8,850.00	\$0.00	\$0.00	\$0.00	
<b>Total Other Public Works:</b>		<b>\$8,850.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Recreation</b>						
STREET TREES-NEW & REPLACEMENT	30-400-455-375	\$31,768.75	\$31,000.00	\$29,000.00	\$20,000.00	In 2024 funding is requested for replacement ball and burlap street trees at \$700/tree (primarily replacing dead trees in residential neighborhoods), new bare root trees at \$150/tree (mainly planting opportunities.)
<b>Total Recreation:</b>		<b>\$31,768.75</b>	<b>\$31,000.00</b>	<b>\$29,000.00</b>	<b>\$20,000.00</b>	
<b>Insurance &amp; Benefits</b>						
COMPUTER SELF-INSURANCE	30-400-486-356	\$5,134.94	\$6,000.00	\$0.00	\$0.00	
<b>Total Insurance &amp; Benefits:</b>		<b>\$5,134.94</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$50,225.94</b>	<b>\$47,000.00</b>	<b>\$34,231.00</b>	<b>\$30,000.00</b>	
<b>Capital Purchases</b>						
<b>General Government</b>						
ADMIN CAPITAL PURCHASES	30-400-401-750	\$41,422.36	\$186,000.00	\$102,000.00	\$149,000.00	
<i>Lobby &amp; Conference Furniture (carry over)</i>	<i>30-400-401-750</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$102,000.00</i>	<i>\$15,000.00</i>	



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<i>Strategic Communications Plan</i>	30-400-401-750	\$0.00	\$0.00	\$0.00	\$35,000.00	
<i>Administration Vehicle</i>	30-400-401-750	\$0.00	\$0.00	\$0.00	\$40,000.00	
<i>Disaster Recovery Test</i>	30-400-401-750	\$0.00	\$0.00	\$0.00	\$10,000.00	
<i>Office furniture</i>	30-400-401-750	\$0.00	\$0.00	\$0.00	\$5,500.00	
<i>IT Strategic Plan (carry over)</i>	30-400-401-750	\$0.00	\$0.00	\$0.00	\$18,500.00	
<i>Police Organizational Assessment</i>	30-400-401-750	\$0.00	\$0.00	\$0.00	\$25,000.00	
LOCAL MATCH FOR BROADBAND EXPANSION	30-400-460-465			\$0.00	\$25,000.00	Matching contribution for broadband expansion.
FINANCE CAPITAL PURCHASES	30-400-402-750	\$0.00	\$39,096.00	\$0.00	\$0.00	
IT CAPITAL PURCHASES	30-400-407-750	\$38,522.47	\$234,250.00	\$216,500.00	\$183,000.00	
<i>Copier Replacement for Engineering (last replaced 2019)</i>	30-400-407-750	\$0.00	\$0.00	\$0.00	\$10,000.00	
<i>Private WiFi infrastructure (last replaced 2019)</i>	30-400-407-750	\$0.00	\$0.00	\$0.00	\$10,000.00	
<i>Ethernet Core Switches (replacement of 5)</i>	30-400-407-750	\$0.00	\$0.00	\$0.00	\$30,000.00	
<i>Security Surveillance Camera Network</i>	30-400-407-750	\$0.00	\$0.00	\$0.00	\$67,000.00	
<i>Conference Meeting Rooms (PW, PD, Administration) Audio and Visual Improvements</i>	30-400-407-750	\$0.00	\$0.00	\$0.00	\$16,000.00	
<i>2023   Phone System Replacement</i>	30-400-407-750	\$0.00	\$0.00	\$115,000.00	\$0.00	
<i>2023   Audio &amp; Visual Improvements, Main Meeting Room &amp; Conference Room 2 (Carry Over)</i>	30-400-407-750	\$0.00	\$0.00	\$50,000.00	\$50,000.00	
<i>2023   Electronic Agenda Management Services (one-time implementation fee)</i>	30-400-407-750	\$0.00	\$0.00	\$9,000.00	\$0.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
2023   Server Replacement	30-400-407-750	\$0.00	\$0.00	\$30,000.00	\$0.00	
2023   Engineering Plotter Replacement	30-400-407-750	\$0.00	\$0.00	\$12,500.00	\$0.00	
BUILDING CAPITAL PURCHASES	30-400-409-750	\$181,725.61	\$267,000.00	\$169,000.00	\$227,200.00	
Renovations (carryover)	30-400-409-750	\$0.00	\$0.00	\$169,000.00	\$180,000.00	Renovations to Ferguson Township administrative offices including administrative, planning and zoning, and engineering areas (carryover from 2023).
LEED Submission Closeout	30-400-409-750	\$0.00	\$0.00	\$0.00	\$15,000.00	Balance of architect and design team fees to close out the LEED submission including stormwater as-built certifications (carryover from 2023).
Ventilation Control	30-400-409-750	\$0.00	\$0.00	\$0.00	\$15,800.00	Ventilation control in police evidence room (carryover from 2023).
PW Building 4 Shelving	30-400-409-750	\$0.00	\$0.00	\$0.00	\$3,600.00	Additional shelving in FTPW building 4 to keep materials and equipment organized and allow better use of floor space.
Door Fobs	30-400-409-750	\$0.00	\$0.00	\$0.00	\$4,400.00	Install 2 door fobs including the southwest corner door on FTPW building 3 and the south side door on FTPW building 4.
Paint metal overhead doors on FTPW/FTPD building 1	30-400-409-750	\$0.00	\$0.00	\$0.00	\$8,400.00	Paint metal overhead doors on FTPW/FTPD building 1.
BUILDING MAINTENANCE FUND	30-400-409-760	\$27,264.16	\$128,800.00	\$216,600.00	\$97,600.00	
Replace Steel Door	30-400-409-760	\$0.00	\$0.00	\$216,600.00	\$4,700.00	Replace a steel person entry door on the east side of FTPW/FTPD building 4. Existing door is corroding and aged. Salvage door hardware if possible and feasible. Door installed in 1995 and will be 29 years old in 2024.
Replace Steel Door Building 1	30-400-409-760	\$0.00	\$0.00	\$0.00	\$4,700.00	Replace a steel person entry door in FTPW/FTPD building 1. This is the last person entry door to this building to replace as the other 2 entry doors were replaced in the past 2 years. Installed in 1982 and will be 42 years old in 2024.
Replace Water Softener	30-400-409-760	\$0.00	\$0.00	\$0.00	\$4,200.00	Replace the commercial water softener in the administration building believed to have been installed in 1991 (33 years old). Parts are no longer available.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Replace HVAC in Computer Room	30-400-409-760	\$0.00	\$0.00	\$0.00	\$84,000.00	Replace 2 ton HVAC in computer room, ME to evaluate size and prepare specifications (18K), tie into BAS (12K), purchase and install (50K). Installed in 2006 and will be 19 years old in 2025.
WELLNESS/FITNESS FUND	30-400-409-770	\$9,392.66	\$0.00	\$0.00	\$8,000.00	The Wellness Committed Fund represents capital expenditures to support wellness. Appropriations are for approved purchases including stand-up desks, bicycles, fitness equipment.
<b>Total General Government:</b>		<b>\$298,327.26</b>	<b>\$855,146.00</b>	<b>\$704,100.00</b>	<b>\$689,800.00</b>	
<b>Public Safety</b>						
POLICE CAPITAL PURCHASES	30-400-410-750	\$105,252.02	\$215,000.00	\$0.00	\$205,000.00	
Ford Hybrid SUVs	30-400-410-750	\$0.00	\$0.00	\$0.00	\$80,000.00	
Electronics, Markings, Accessories	30-400-410-750	\$0.00	\$0.00	\$0.00	\$50,000.00	Electronics, markings, accessories for two SUVs.
Axon Body/Car Camera/Taser	30-400-410-750	\$0.00	\$0.00	\$0.00	\$75,000.00	
CAPITAL EQUIPMENT PURCHASES	30-400-414-750	\$23,826.23	\$25,000.00	\$0.00	\$0.00	
<b>Total Public Safety:</b>		<b>\$129,078.25</b>	<b>\$240,000.00</b>	<b>\$0.00</b>	<b>\$205,000.00</b>	
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>						
NEW EQUIPMENT	30-400-430-750	\$74,682.76	\$82,210.00	\$0.00	\$103,640.00	
Electric Pick Up Truck (carryover - PO issued in 2023)	30-400-430-750	\$0.00	\$0.00	\$0.00	\$53,640.00	PUBLIC WORKS -NEW EQUIPMENT Regular duty/pro series electric pickup truck for arborist duties and fleet use. This is a carryover from 2023 since the truck was not available yet for purchase and reflects current pricing.
Floor Scrubber	30-400-430-750	\$0.00	\$0.00	\$0.00	\$5,300.00	Floor scrubber to replace the floor scrubber in FTPW building 6
Winch Attachment	30-400-430-750	\$0.00	\$0.00	\$0.00	\$11,600.00	Winch attachment for existing Bandit XP brush chipper.

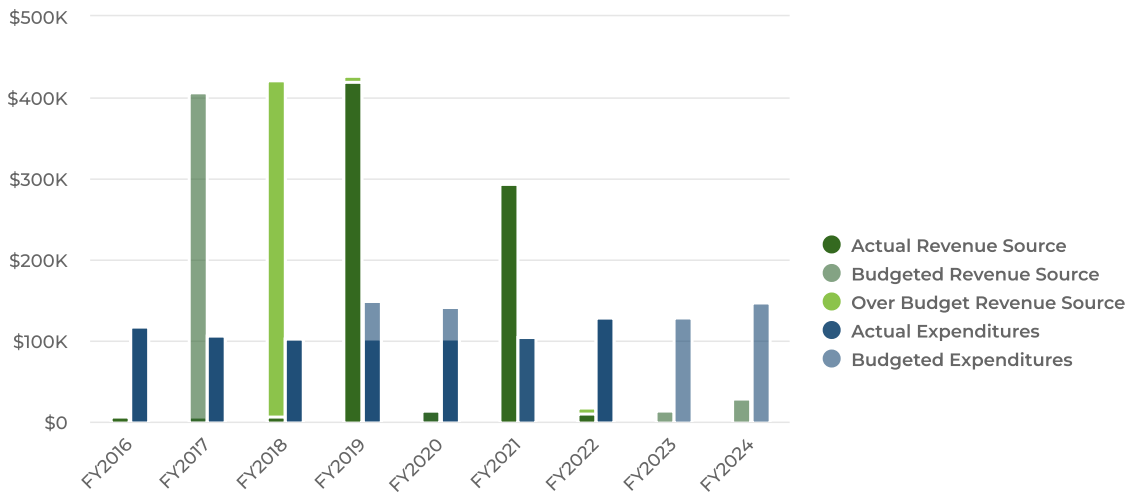
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Salt Spreader	30-400-430-750	\$0.00	\$0.00	\$0.00	\$8,600.00	Purchase slide in bed style, electric, salt spreader for PW 10 a 3500 Chevy pickup truck. Salt conveyor is rusted out and cannot be repaired. This is used to salt bike paths, parking lot, other small areas.
Straight Blade Plow	30-400-430-750	\$0.00	\$0.00	\$0.00	\$9,100.00	Replace v plow on PW 62 with straight blade plow. V plow did not work out as planned plowing residential streets due to snow blowing over plow onto cab and windshield at speeds greater than 15 mph.
GVW Trailer	30-400-430-750	\$0.00	\$0.00	\$0.00	\$10,100.00	New 9,950 GVW trailer. The public works department was provided a used enclosed 4400 GVW trailer from the FTPD no longer being used as a DUI support trailer.
LED Luminaires	30-400-430-750	\$0.00	\$0.00	\$0.00	\$5,300.00	Replace LED Luminaires at Blue Course Drive at Westerly Parkway and Science Park Road at Raytheon. These existing LED luminaires are over 12 years old.
REPLACEMENT EQUIPMENT	30-400-430-760	\$501,830.98	\$517,855.00	\$0.00	\$640,600.00	
Replace Leaf Collector	30-400-430-760	\$0.00	\$0.00	\$0.00	\$318,200.00	Replace PW-12 a 2008 ODB one man leaf collector that was partially refurbished in 2018. The diesel engine on the back that runs the collector was not replaced and we experience downtime due to emissions issues.
Replace Single Axle Plow (2023 carryover)	30-400-430-760	\$0.00	\$0.00	\$0.00	\$322,400.00	This item is a carryover/rebudgeted item from the approved 2023 budget. While a PO was issued in 2023, delivery will not occur until 2024. Replace Pw-45 a 2008 single axle International plow truck with a new similar size truck (e.g. Mac Granite 42BR).
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		<b>\$576,513.74</b>	<b>\$600,065.00</b>	<b>\$0.00</b>	<b>\$744,240.00</b>	
<b>Total Capital Purchases:</b>		<b>\$1,003,919.25</b>	<b>\$1,695,211.00</b>	<b>\$704,100.00</b>	<b>\$1,639,040.00</b>	
<b>Total Expense Objects:</b>		<b>\$1,054,145.19</b>	<b>\$1,742,211.00</b>	<b>\$738,331.00</b>	<b>\$1,669,040.00</b>	

# Reg Rec Project 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.

## Summary

The Township of Ferguson is projecting \$30K of revenue in FY2024, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 14.3% or \$18.58K to \$148.16K in FY2024.

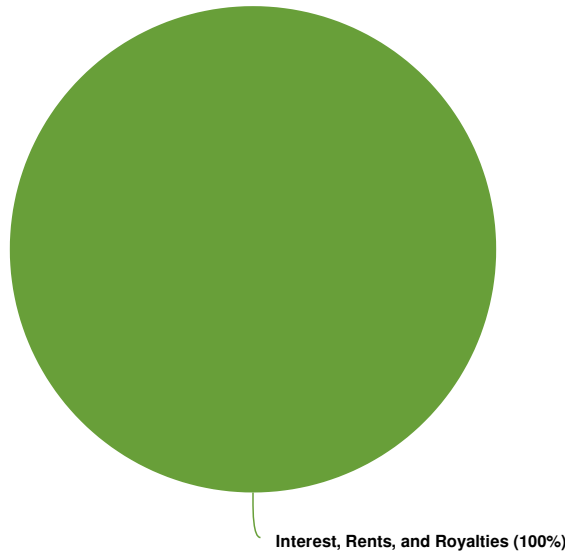


## Reg Rec Project Fund Comprehensive Summary

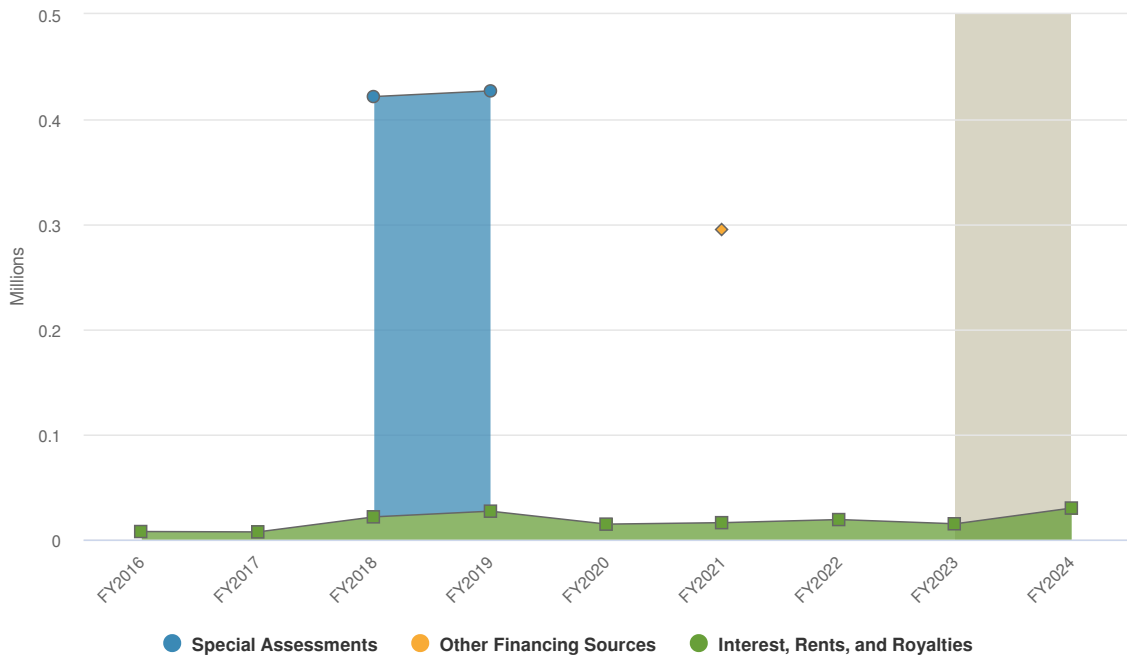
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$1,692,521.00</b>	<b>\$1,581,848.00</b>	<b>\$1,581,848.00</b>	<b>\$1,402,873.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	\$19,016.15	\$15,000.00	\$22,331.00	\$30,000.00
<b>Total Revenues:</b>	<b>\$19,016.15</b>	<b>\$15,000.00</b>	<b>\$22,331.00</b>	<b>\$30,000.00</b>
<b>Expenditures</b>				
Other Services and Charges	\$129,688.00	\$129,574.00	\$201,306.00	\$148,157.00
<b>Total Expenditures:</b>	<b>\$129,688.00</b>	<b>\$129,574.00</b>	<b>\$201,306.00</b>	<b>\$148,157.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$110,671.85</b>	<b>-\$114,574.00</b>	<b>-\$178,975.00</b>	<b>-\$118,157.00</b>
<b>Ending Fund Balance:</b>	<b>\$1,581,849.15</b>	<b>\$1,467,274.00</b>	<b>\$1,402,873.00</b>	<b>\$1,284,716.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



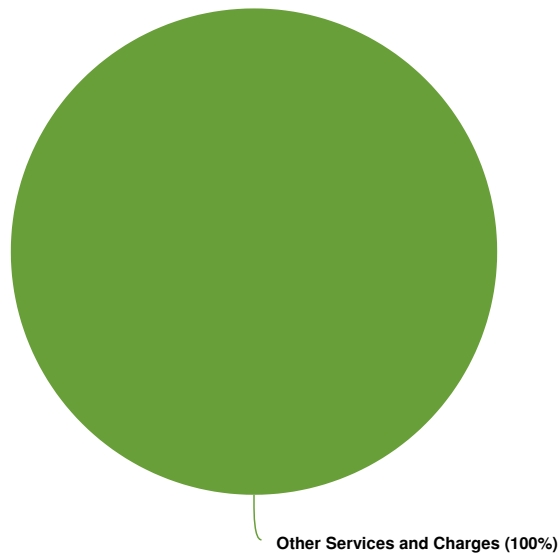
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Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

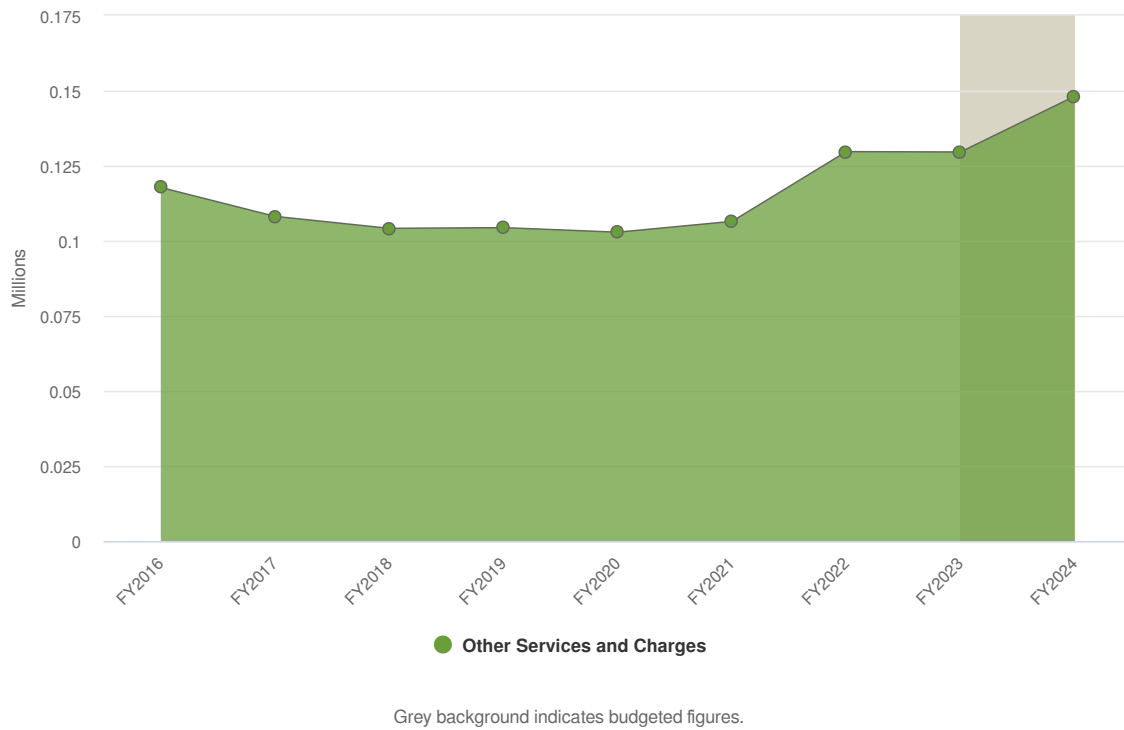
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	31-300-341-000	\$19,016.15	\$15,000.00	\$22,331.00	\$30,000.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$19,016.15</b>	<b>\$15,000.00</b>	<b>\$22,331.00</b>	<b>\$30,000.00</b>	
<b>Total Revenue Source:</b>		<b>\$19,016.15</b>	<b>\$15,000.00</b>	<b>\$22,331.00</b>	<b>\$30,000.00</b>	

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Other Services and Charges</b>						
<b>Recreation</b>						
CRCOG-POOL CAPITAL	31-400-452-532	\$64,844.00	\$0.00	\$131,756.00	\$0.00	
CRCOG-REG PARKS CAPITAL	31-400-452-535	\$64,844.00	\$129,574.00	\$69,550.00	\$148,157.00	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.
<b>Total Recreation:</b>		<b>\$129,688.00</b>	<b>\$129,574.00</b>	<b>\$201,306.00</b>	<b>\$148,157.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$129,688.00</b>	<b>\$129,574.00</b>	<b>\$201,306.00</b>	<b>\$148,157.00</b>	
<b>Total Expense Objects:</b>		<b>\$129,688.00</b>	<b>\$129,574.00</b>	<b>\$201,306.00</b>	<b>\$148,157.00</b>	

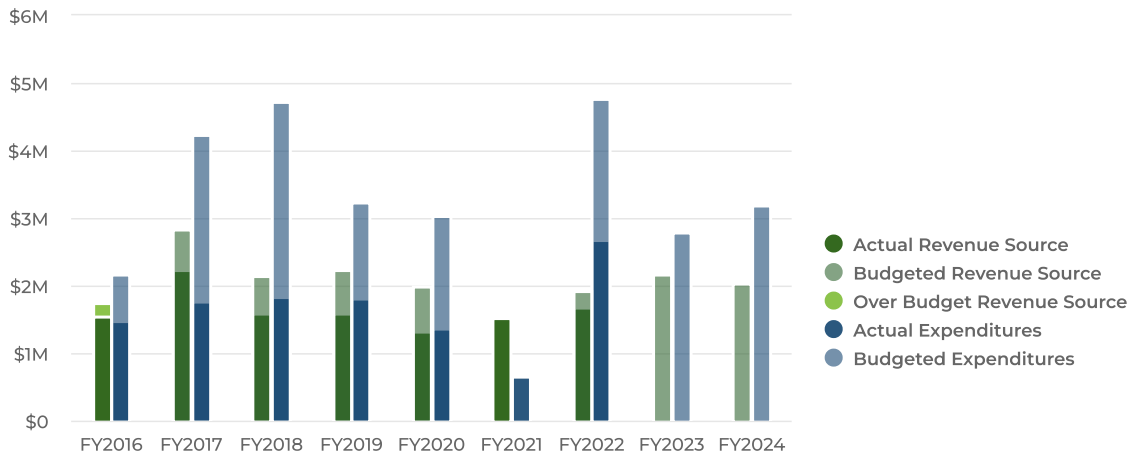


# Transportation Improvement Fund

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.

## Summary

The Township of Ferguson is projecting \$2.06M of revenue in FY2024, which represents a 5.6% decrease over the prior year. Budgeted expenditures are projected to increase by 14.6% or \$408K to \$3.2M in FY2024.

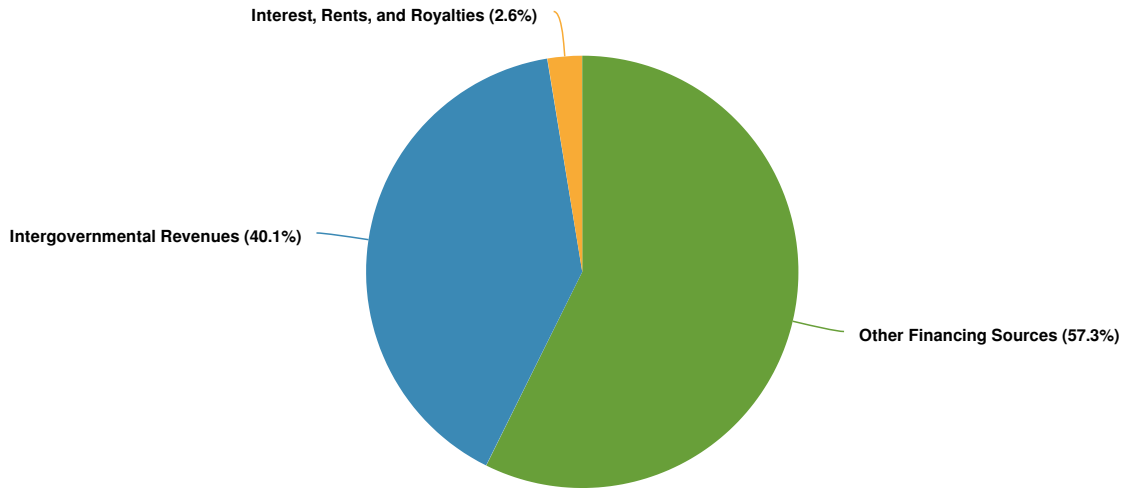


## Transportation Improvement Fund Comprehensive Summary

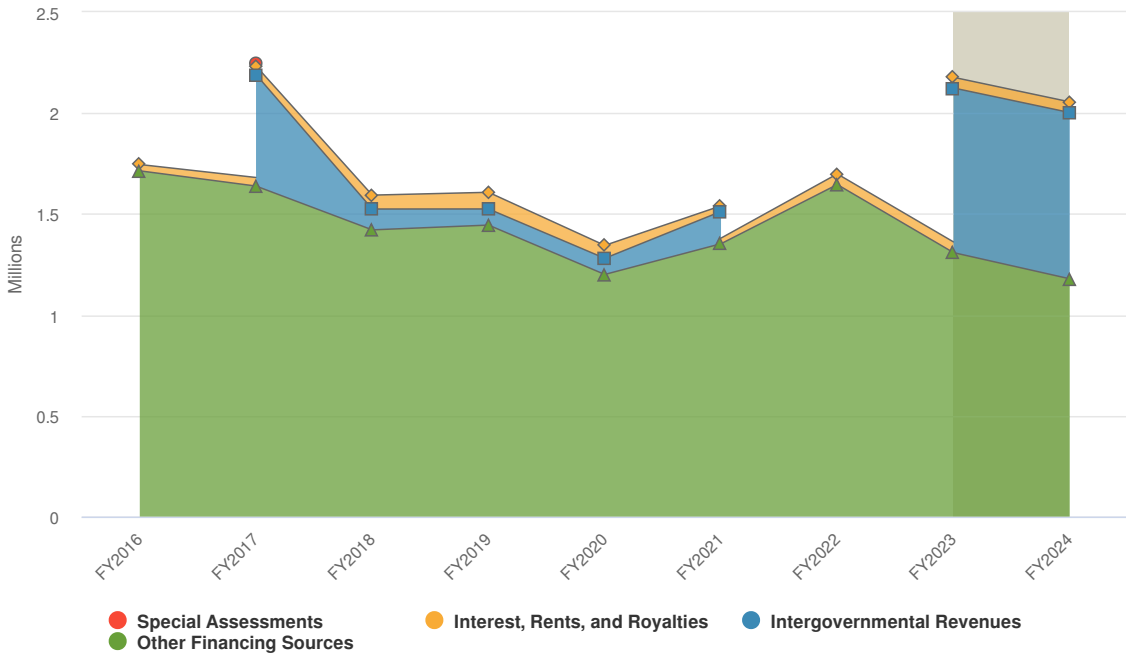
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$4,650,321.00</b>	<b>\$3,491,180.72</b>	<b>\$3,491,180.72</b>	<b>\$5,454,413.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	\$52,789.16	\$53,000.00	\$135,000.00	\$53,000.00
Intergovernmental Revenues	\$0.00	\$816,000.00	\$800,000.00	\$824,000.00
Other Financing Sources	\$1,645,677.66	\$1,308,233.00	\$1,308,233.00	\$1,178,525.00
<b>Total Revenues:</b>	<b>\$1,698,466.82</b>	<b>\$2,177,233.00</b>	<b>\$2,243,233.00</b>	<b>\$2,055,525.00</b>
<b>Expenditures</b>				
Other Services and Charges	\$53,218.08	\$594,000.00	\$275,000.00	\$342,000.00
Capital Construction	\$2,627,991.31	\$2,198,000.00	\$5,000.00	\$2,858,000.00
<b>Total Expenditures:</b>	<b>\$2,681,209.39</b>	<b>\$2,792,000.00</b>	<b>\$280,000.00</b>	<b>\$3,200,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$982,742.57</b>	<b>-\$614,767.00</b>	<b>\$1,963,233.00</b>	<b>-\$1,144,475.00</b>
<b>Ending Fund Balance:</b>	<b>\$3,667,578.43</b>	<b>\$2,876,413.72</b>	<b>\$5,454,413.72</b>	<b>\$4,309,938.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



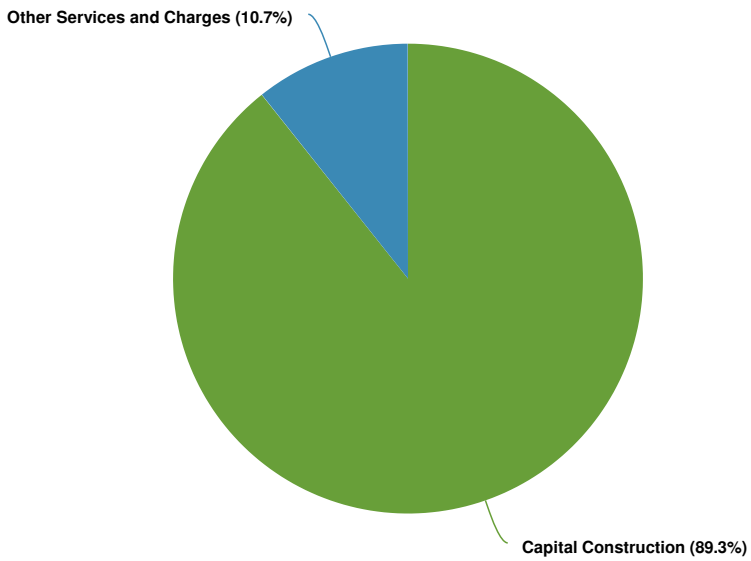
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Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Revenue Source					

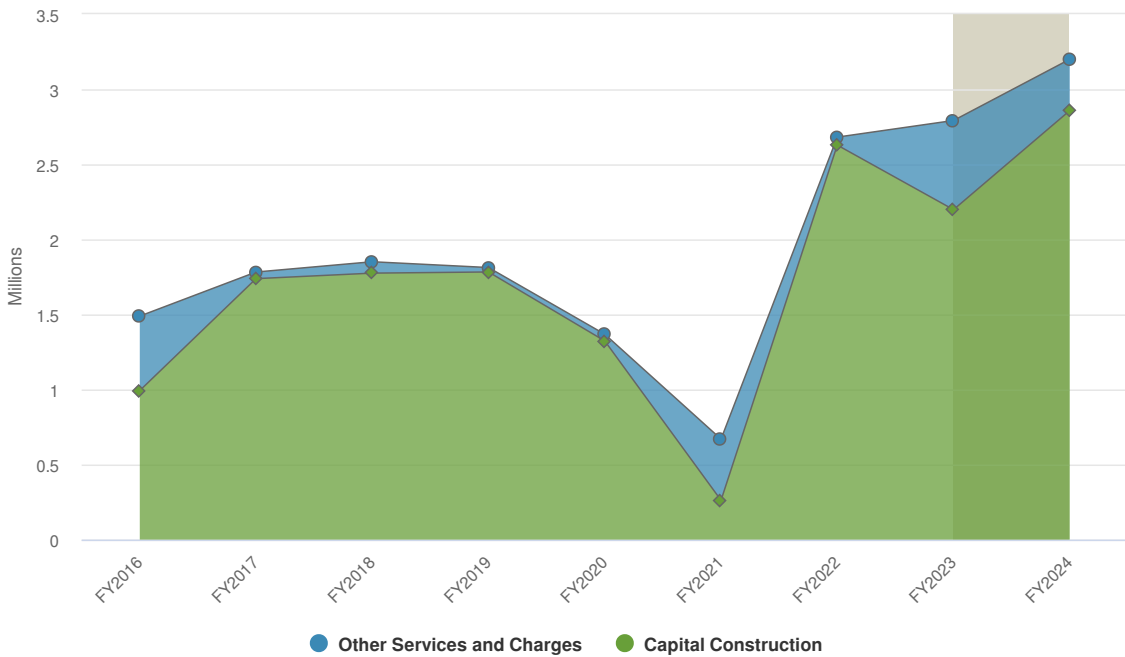
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>					
INTEREST EARNINGS	32-300-341-000	\$52,789.16	\$53,000.00	\$53,000.00	The 2023 projection includes the proceeds from the maturity of five CDs.
<b>Total Interest, Rents, and Royalties:</b>		<b>\$52,789.16</b>	<b>\$53,000.00</b>	<b>\$53,000.00</b>	
<b>Intergovernmental Revenues</b>					
PTCI GRANT FUNDING	32-300-354-030	\$0.00	\$816,000.00	\$814,000.00	Green Light Go Grant (80/20 match).
<i>PennDOT: Green Light-Go Program</i>	32-300-354-030	\$0.00	\$0.00	\$114,000.00	<i>Green Light Go funded intersection improvement project.</i>
<i>Transportation Alternatives Set-Aside</i>	32-300-354-030	\$0.00	\$0.00	\$700,000.00	<i>Transportation Alternatives Set-Aside (TASA) funds for the Pedestrian &amp; Bicycle Safety Improvements in Pine Grove Mills.</i>
UTILITY REIMBURSEMENTS	32-300-357-000	\$0.00	\$0.00	\$10,000.00	Public Utility Realty Tax Act System.
<b>Total Intergovernmental Revenues:</b>		<b>\$0.00</b>	<b>\$816,000.00</b>	<b>\$824,000.00</b>	
<b>Other Financing Sources</b>					
TRANSFER IN-GENERAL FUND	32-300-392-001	\$1,645,677.66	\$1,308,233.00	\$1,178,525.00	This item is based on 2024 tax estimates and the following allocations:  Real Estate: 21.88% x 1,257,440 = \$275,127 Real Estate Transfer: 50% x 1,300,600 = \$650,000 Earned Income Tax: 3.214% x 7,884,165 = \$253,397 Total = \$1,178,524
<b>Total Other Financing Sources:</b>		<b>\$1,645,677.66</b>	<b>\$1,308,233.00</b>	<b>\$1,178,525.00</b>	
<b>Total Revenue Source:</b>		<b>\$1,698,466.82</b>	<b>\$2,177,233.00</b>	<b>\$2,055,525.00</b>	

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Other Services and Charges</b>						
<b>General Government</b>						
ENGINEERING DESIGN	32-400-408-314	\$53,218.08	\$215,000.00	\$50,000.00	\$180,000.00	
Pine Grove Mills	32-400-408-314	\$0.00	\$0.00	\$50,000.00	\$180,000.00	McCormick Taylor started design of pedestrian and bicycle improvements in Pine Grove Mills in accord with the scope of a TASA grant for construction. Design work will continue in 2024.
<b>Total General Government:</b>		<b>\$53,218.08</b>	<b>\$215,000.00</b>	<b>\$50,000.00</b>	<b>\$180,000.00</b>	
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>						
STREET LIGHT CONSTRUCTION	32-400-434-361	\$0.00	\$300,000.00	\$225,000.00	\$75,000.00	Carryover to complete work from 2023.
ROW APPRAISAL FEES	32-400-439-310	\$0.00	\$41,000.00	\$0.00	\$41,000.00	In 2024 right of way services are needed related to the Pine Grove Mills pedestrian and bicycle improvement project to include the appraisals for the acquisition of temporary construction easements along SR26 on Pine Grove Mountain to install new sidewalks plus for consultation services
PROF SERVICES - ROW ACQUISITIO	32-400-439-311	\$0.00	\$38,000.00	\$0.00	\$0.00	
ROW ACQUISITION COSTS	32-400-439-313	\$0.00	\$0.00	\$0.00	\$46,000.00	Included is the cost to acquire temporary construction easements along SR26 to install new sidewalks . Funding is requested for easement acquisition related to traffic signal construction at Science Park Road and Sandy Drive .
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		<b>\$0.00</b>	<b>\$379,000.00</b>	<b>\$225,000.00</b>	<b>\$162,000.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$53,218.08</b>	<b>\$594,000.00</b>	<b>\$275,000.00</b>	<b>\$342,000.00</b>	
<b>Capital Construction</b>						
<b>Public Works Department - Road Maintenance &amp; Fleet (426 - 439)</b>						

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
CONSTRUCTION COSTS	32-400-439-610	\$2,627,991.31	\$1,587,000.00	\$0.00	\$2,593,000.00	
<i>Nixon Road Paving</i>	<i>32-400-439-610</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$471,000.00</i>	<i>Nixon Road Paving Improvements from a paving joint 1 mile north of Whitehall Road to Whitehall Road.</i>
<i>Microsurfacing program (roadway preservation)</i>	<i>32-400-439-610</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$420,000.00</i>	
<i>Reline, Repair, Replace Stormpipes</i>	<i>32-400-439-610</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$16,000.00</i>	<i>Reline/Repair/Replace CMP storm pipes for this year's road paving projects.</i>
<i>Sealcoat and pavement repairs for bikepaths</i>	<i>32-400-439-610</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$32,000.00</i>	
<i>Pedestrian &amp; Bicycle Safety Improvements - Pine Grove Mills</i>	<i>32-400-439-610</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$700,000.00</i>	
<i>Intersection Improvement Project</i>	<i>32-400-439-610</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$142,000.00</i>	<i>Potential Green Light Go funded intersection improvement project.</i>
<i>New Traffic Signal at Sandy Dr/Science Park</i>	<i>32-400-439-610</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$604,000.00</i>	
<i>Radio Park School Zone Flashing Lights (carryover)</i>	<i>32-400-439-610</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$145,000.00</i>	<i>Construct school zone flashing lights on Cherry Lane at Radio Park Elementary School (carry-over from 2023)</i>
<i>Blue Course/W College APS Upgrade</i>	<i>32-400-439-610</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$63,000.00</i>	<i>Upgrade the intersections at Blue Course Drive/West College Avenue with accessible pedestrian signals (APS) including concrete ramp and traffic signal equipment (if not completed by a developer as part of a TIS).</i>
MOBILITY STUDY IMPLEMENTATION	32-400-435-610		\$611,000.00	\$5,000.00	\$265,000.00	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.
<i>Northland Mobility</i>	<i>32-400-435-610</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$5,000.00</i>	<i>\$105,000.00</i>	<i>COMMITTED FUND: Advance conceptual and preliminary engineering design by consultant bikepath connection from Teaberry Lane, cross Atherton Street, along Clinton Ave to McKee Street bikepath for TASA application. .</i>

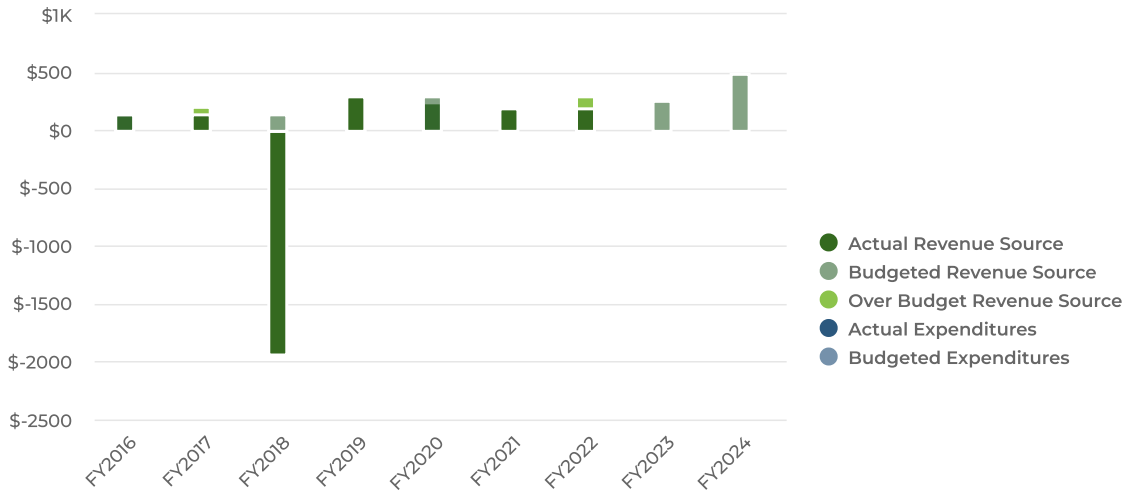
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<i>Pine Grove Mills Mobility</i>	32-400-435-610	\$0.00	\$0.00	\$0.00	\$160,000.00	<i>COMMITTED FUND: Pine Grove Mills Mobility Study Project – Advance design of stop-controlled improvements to the intersection of SR26/SR45.</i>
<b>Total Public Works Department - Road Maintenance &amp; Fleet (426 - 439):</b>		\$2,627,991.31	\$2,198,000.00	\$5,000.00	\$2,858,000.00	
<b>Total Capital Construction:</b>		\$2,627,991.31	\$2,198,000.00	\$5,000.00	\$2,858,000.00	
<b>Total Expense Objects:</b>		\$2,681,209.39	\$2,792,000.00	\$280,000.00	\$3,200,000.00	

# 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.

## Summary

The Township of Ferguson is projecting \$500 of revenue in FY2024, which represents a 88.7% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



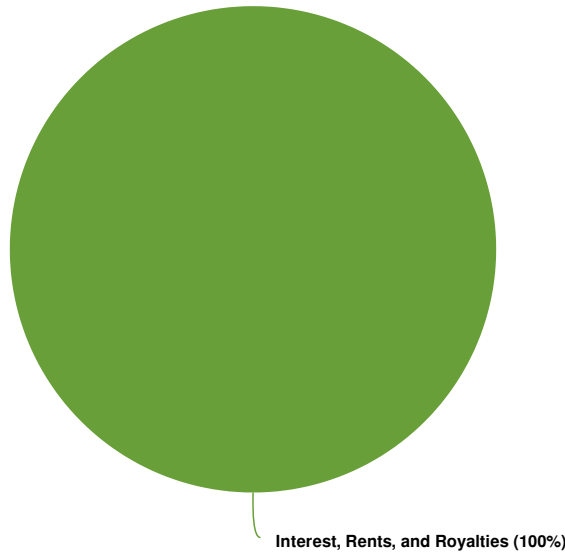
## Pine Grove Mills Street Light Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$20,548.00</b>	<b>\$20,850.00</b>	<b>\$20,850.00</b>	<b>\$21,350.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	\$301.86	\$265.00	\$500.00	\$500.00
<b>Total Revenues:</b>	<b>\$301.86</b>	<b>\$265.00</b>	<b>\$500.00</b>	<b>\$500.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$301.86</b>	<b>\$265.00</b>	<b>\$500.00</b>	<b>\$500.00</b>
<b>Ending Fund Balance:</b>	<b>\$20,849.86</b>	<b>\$21,115.00</b>	<b>\$21,350.00</b>	<b>\$21,850.00</b>

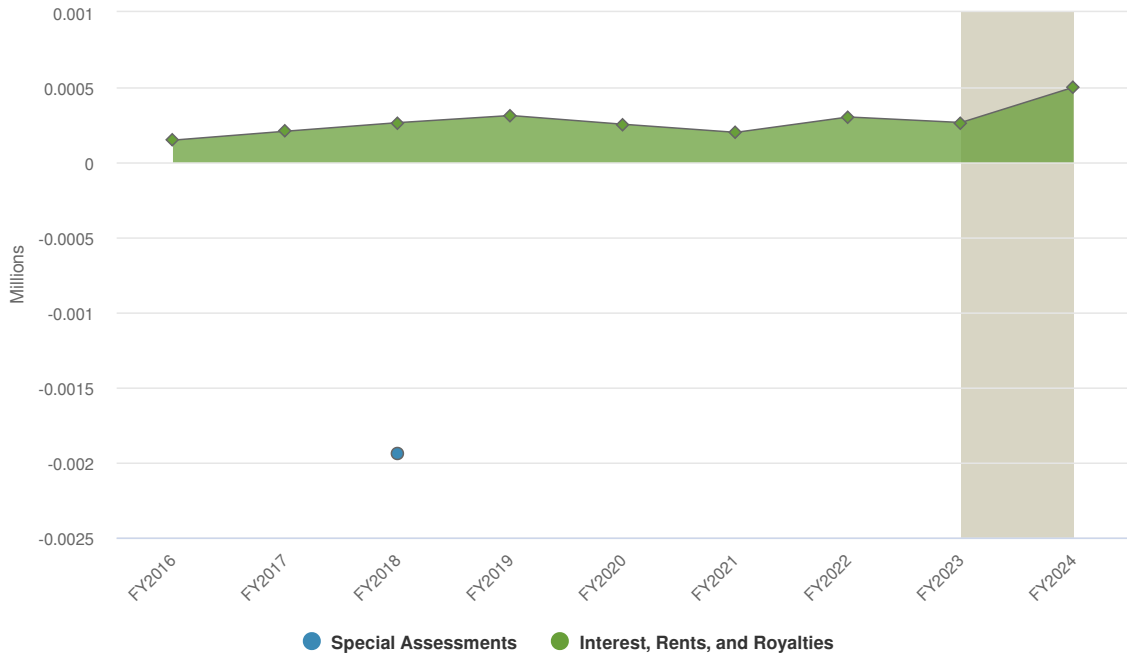


# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	33-300-341-000	\$301.86	\$265.00	\$500.00	\$500.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$301.86</b>	<b>\$265.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	
<b>Total Revenue Source:</b>		<b>\$301.86</b>	<b>\$265.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type

**Budgeted and Historical Expenditures by Expense Type**

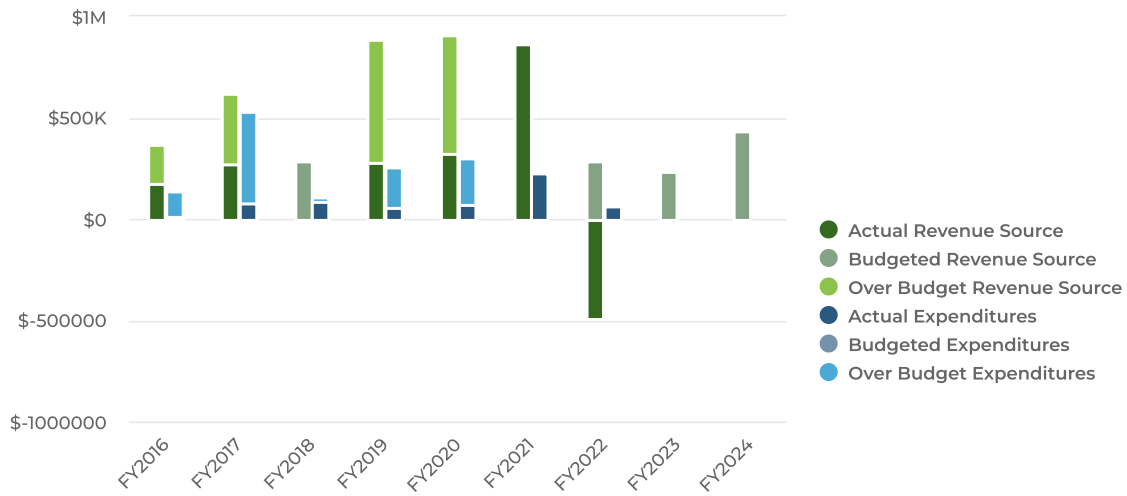
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
No Data To Display						

# Municipal Pension 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.

## Summary

The Township of Ferguson is projecting \$435.5K of revenue in FY2024, which represents a 82.8% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

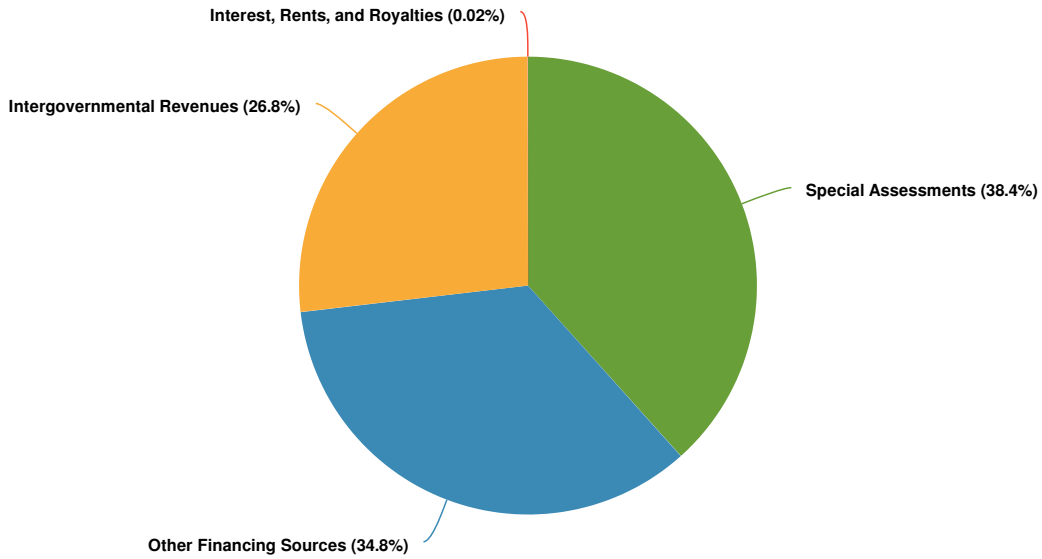


## Municipal Pension Fund Comprehensive Summary

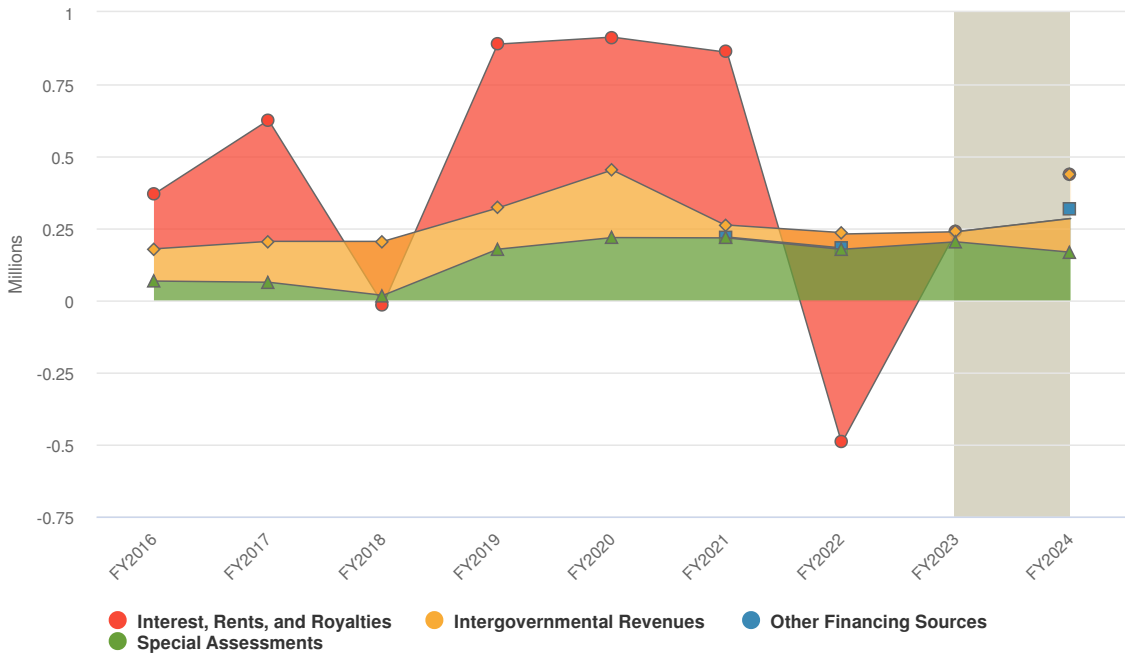
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$5,017,681.00</b>	<b>\$4,419,565.94</b>	<b>\$4,419,565.94</b>	<b>\$4,657,962.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	-\$726,875.36	\$100.00	\$300.00	\$100.00
Intergovernmental Revenues	\$53,069.14	\$34,949.00	\$34,949.00	\$116,797.00
Special Assessments	\$177,123.99	\$203,148.00	\$203,148.00	\$167,088.00
Other Financing Sources	\$5,000.00	\$0.00	\$0.00	\$151,519.00
<b>Total Revenues:</b>	<b>-\$491,682.23</b>	<b>\$238,197.00</b>	<b>\$238,397.00</b>	<b>\$435,504.00</b>
<b>Expenditures</b>				
Other Services and Charges	\$65,824.20	\$0.00	\$0.00	\$0.00
<b>Total Expenditures:</b>	<b>\$65,824.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$557,506.43</b>	<b>\$238,197.00</b>	<b>\$238,397.00</b>	<b>\$435,504.00</b>
<b>Ending Fund Balance:</b>	<b>\$4,460,174.57</b>	<b>\$4,657,762.94</b>	<b>\$4,657,962.94</b>	<b>\$5,093,466.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

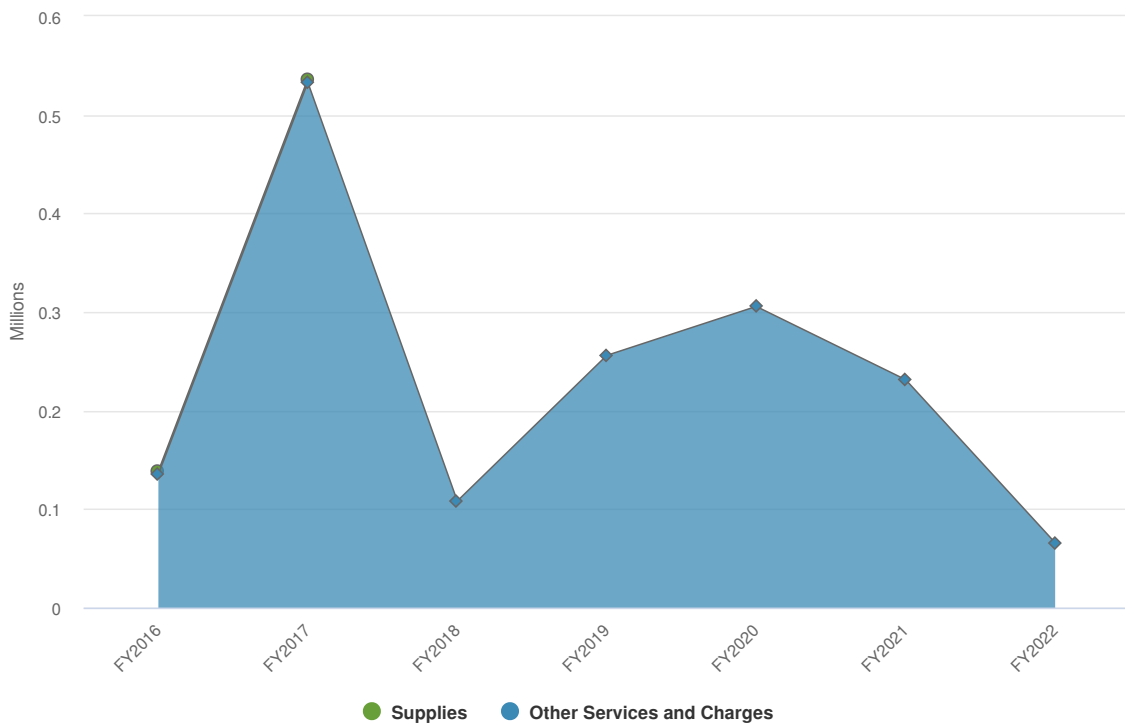
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	65-300-341-000	\$298.91	\$100.00	\$300.00	\$100.00	
ICMA RETIREMENT INVESTMENT-G/L	65-300-341-010	-\$727,174.27	\$0.00	\$0.00	\$0.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>-\$726,875.36</b>	<b>\$100.00</b>	<b>\$300.00</b>	<b>\$100.00</b>	
<b>Intergovernmental Revenues</b>						
ACT 205 FUNDING	65-300-355-050	\$53,069.14	\$34,949.00	\$34,949.00	\$116,797.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$53,069.14</b>	<b>\$34,949.00</b>	<b>\$34,949.00</b>	<b>\$116,797.00</b>	
<b>Special Assessments</b>						
EMPLOYER CONTRIBUTIONS	65-300-389-000	\$148,698.90	\$197,148.00	\$197,148.00	\$161,088.00	
FOREFEITURES REVENUE	65-300-389-020	\$22,425.09	\$0.00	\$0.00	\$0.00	
EMPLOYER HEALTH CONTRIBUTIONS	65-300-389-030	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
<b>Total Special Assessments:</b>		<b>\$177,123.99</b>	<b>\$203,148.00</b>	<b>\$203,148.00</b>	<b>\$167,088.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	65-300-392-001	\$5,000.00	\$0.00	\$0.00	\$151,519.00	
<b>Total Other Financing Sources:</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$151,519.00</b>	
<b>Total Revenue Source:</b>		<b>-\$491,682.23</b>	<b>\$238,197.00</b>	<b>\$238,397.00</b>	<b>\$435,504.00</b>	

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Other Services and Charges</b>						
<b>General Government</b>						
RHS FEES	65-400-401-310	\$125.00	\$0.00	\$0.00	\$0.00	
401 PLAN FEES	65-400-401-317	\$7,554.74	\$0.00	\$0.00	\$0.00	
<b>Total General Government:</b>		<b>\$7,679.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Insurance &amp; Benefits</b>						
EMPLOYEE DISTRIBUTIONS	65-400-483-300	\$58,144.46	\$0.00	\$0.00	\$0.00	
<b>Total Insurance &amp; Benefits:</b>		<b>\$58,144.46</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$65,824.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Expense Objects:</b>		<b>\$65,824.20</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	

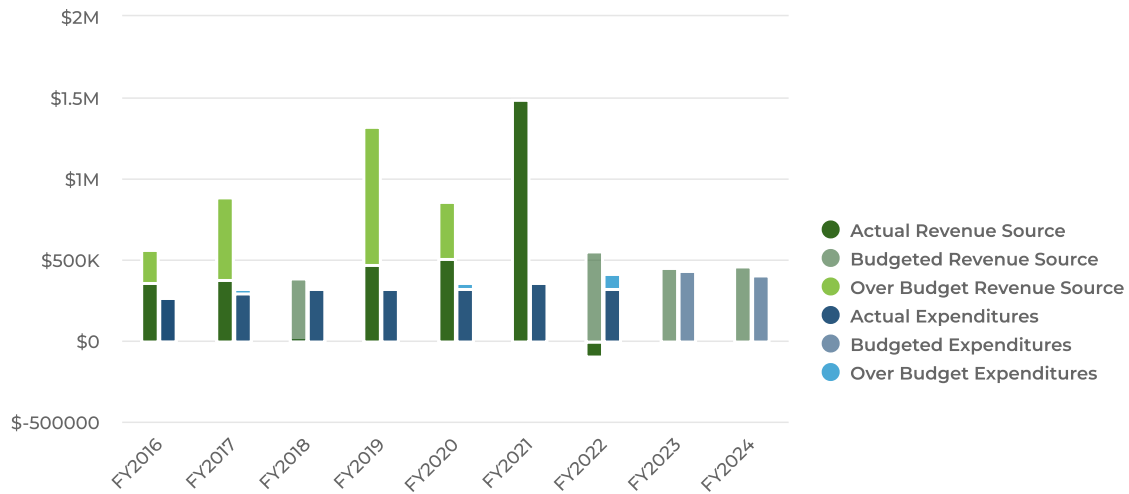


# Police Pension Fund

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.

## Summary

The Township of Ferguson is projecting \$463.06K of revenue in FY2024, which represents a 3% increase over the prior year. Budgeted expenditures are projected to decrease by 5.5% or \$24.14K to \$411.59K in FY2024.

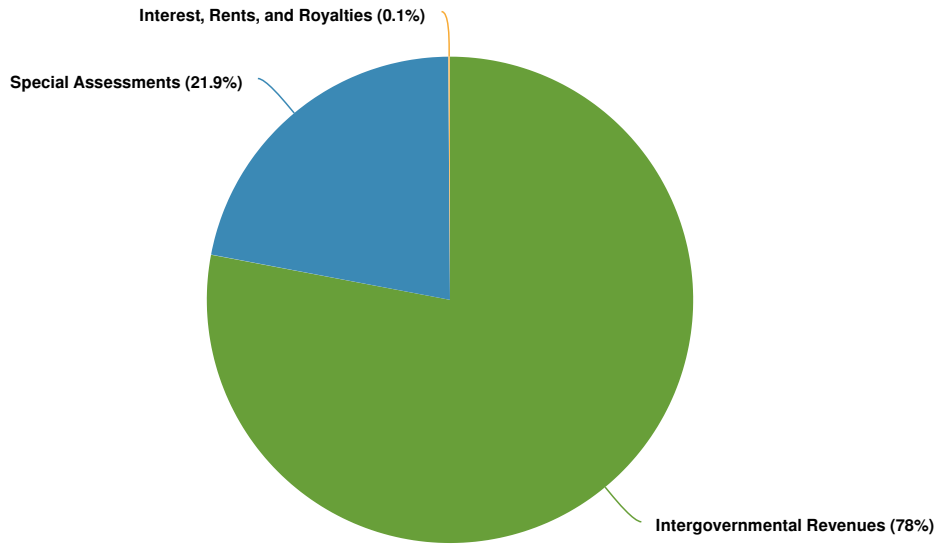


## Police Pension Fund Comprehensive Summary

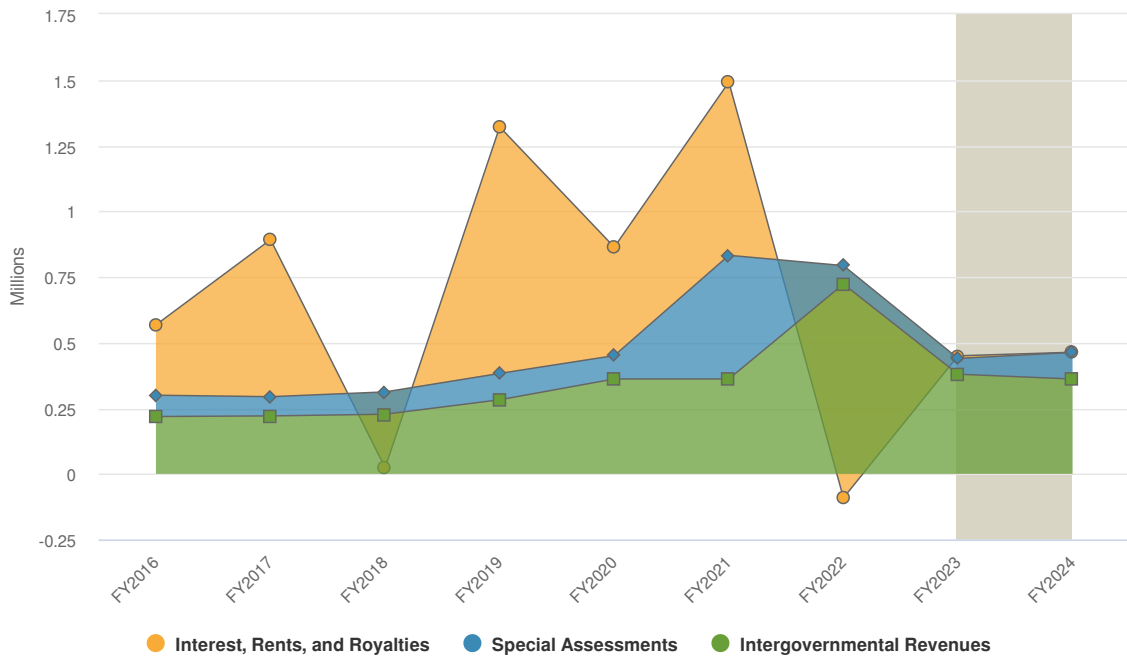
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$7,431,214.00</b>	<b>\$6,514,163.07</b>	<b>\$6,514,163.07</b>	<b>\$6,559,559.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	-\$884,368.64	\$10,000.00	\$593.00	\$500.00
Intergovernmental Revenues	\$722,734.00	\$379,487.00	\$379,487.00	\$361,090.00
Special Assessments	\$70,136.48	\$60,000.00	\$60,000.00	\$101,472.00
<b>Total Revenues:</b>	<b>-\$91,498.16</b>	<b>\$449,487.00</b>	<b>\$440,080.00</b>	<b>\$463,062.00</b>
<b>Expenditures</b>				
Personnel Services	\$363,215.18	\$386,184.00	\$386,184.00	\$361,090.00
Supplies	\$20.00	\$350.00	\$0.00	\$0.00
Other Services and Charges	\$52,782.36	\$49,200.00	\$8,500.00	\$50,500.00
<b>Total Expenditures:</b>	<b>\$416,017.54</b>	<b>\$435,734.00</b>	<b>\$394,684.00</b>	<b>\$411,590.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$507,515.70</b>	<b>\$13,753.00</b>	<b>\$45,396.00</b>	<b>\$51,472.00</b>
<b>Ending Fund Balance:</b>	<b>\$6,923,698.30</b>	<b>\$6,527,916.07</b>	<b>\$6,559,559.07</b>	<b>\$6,611,031.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



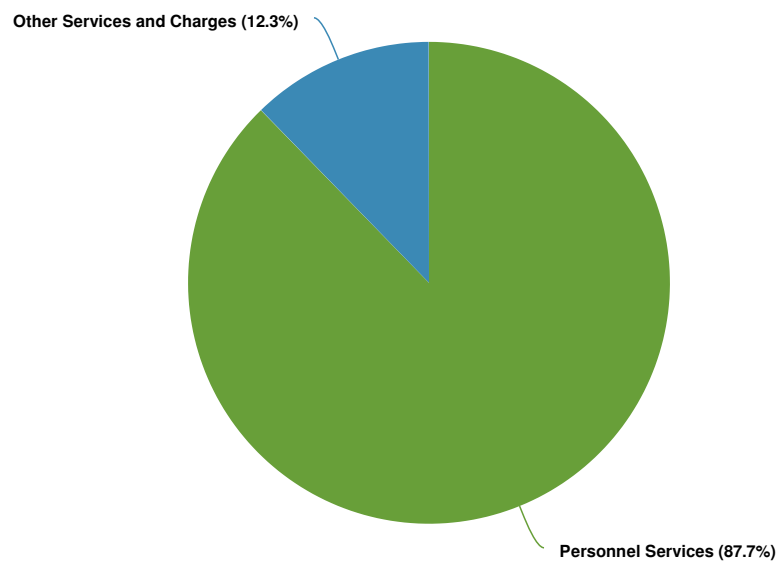
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

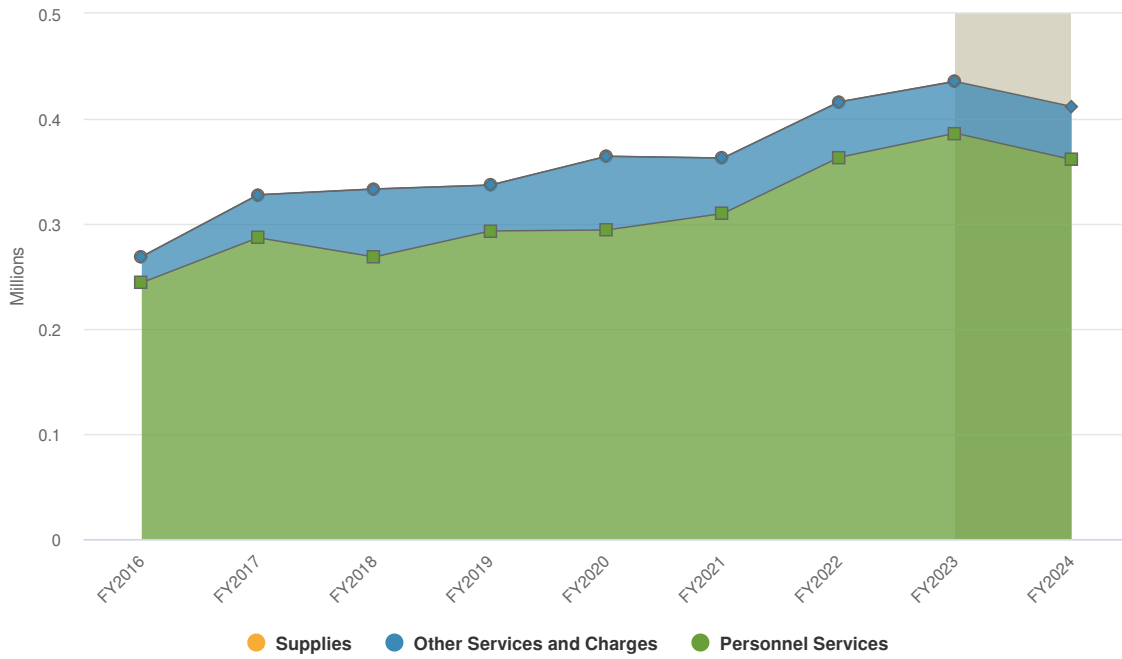
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	60-300-341-000	\$503.67	\$10,000.00	\$593.00	\$500.00	
REALIZED GAIN/LOSS	60-300-341-010	\$189,629.46	\$0.00	\$0.00	\$0.00	
UNREALIZED G/L	60-300-341-020	-\$1,074,501.77	\$0.00	\$0.00	\$0.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>-\$884,368.64</b>	<b>\$10,000.00</b>	<b>\$593.00</b>	<b>\$500.00</b>	
<b>Intergovernmental Revenues</b>						
ACT 205 FUNDING	60-300-355-050	\$722,734.00	\$379,487.00	\$379,487.00	\$361,090.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$722,734.00</b>	<b>\$379,487.00</b>	<b>\$379,487.00</b>	<b>\$361,090.00</b>	
<b>Special Assessments</b>						
MISCELLANEOUS REVENUE	60-300-389-000	\$818.69	\$0.00	\$0.00	\$0.00	
EMPLOYEE CONTRIBUTIONS	60-300-389-020	\$69,317.79	\$60,000.00	\$60,000.00	\$101,472.00	
<b>Total Special Assessments:</b>		<b>\$70,136.48</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$101,472.00</b>	
<b>Total Revenue Source:</b>		<b>-\$91,498.16</b>	<b>\$449,487.00</b>	<b>\$440,080.00</b>	<b>\$463,062.00</b>	

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Personnel Services</b>						
<b>Public Safety</b>						
RETIRED PAYROLL	60-400-410-197	\$333,113.44	\$386,184.00	\$386,184.00	\$361,090.00	
<b>Total Public Safety:</b>		<b>\$333,113.44</b>	<b>\$386,184.00</b>	<b>\$386,184.00</b>	<b>\$361,090.00</b>	
<b>Insurance &amp; Benefits</b>						
PAYROLL TAXES	60-400-481-192	\$30,101.74	\$0.00	\$0.00	\$0.00	
<b>Total Insurance &amp; Benefits:</b>		<b>\$30,101.74</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Personnel Services:</b>		<b>\$363,215.18</b>	<b>\$386,184.00</b>	<b>\$386,184.00</b>	<b>\$361,090.00</b>	
<b>Supplies</b>						
<b>General Government</b>						

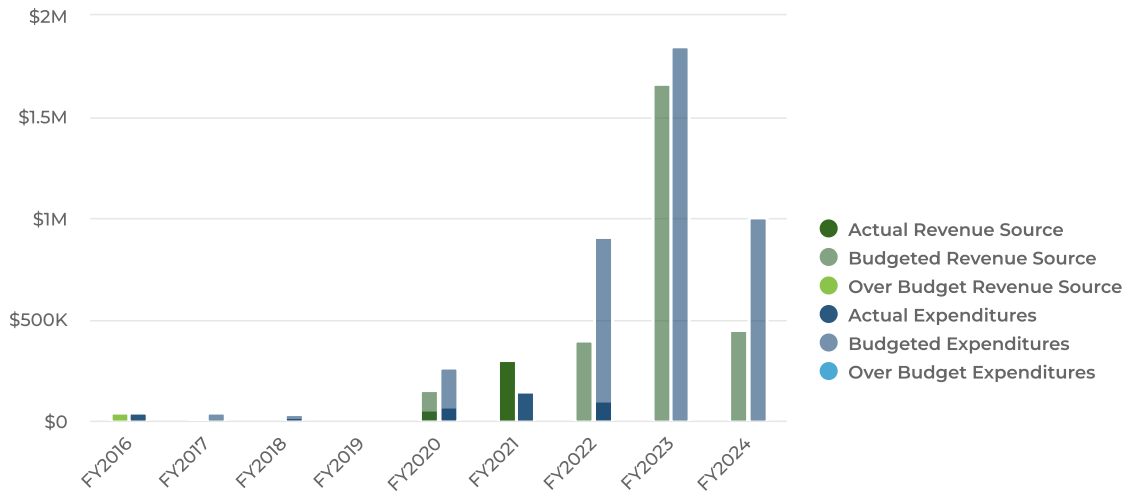
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
GENERAL EXPENSE	60-400-401-240	\$20.00	\$0.00	\$0.00	\$0.00	
<b>Total General Government:</b>		<b>\$20.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Public Safety</b>						
MEETING EXPENSES	60-400-410-229	\$0.00	\$350.00	\$0.00	\$0.00	
<b>Total Public Safety:</b>		<b>\$0.00</b>	<b>\$350.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Supplies:</b>		<b>\$20.00</b>	<b>\$350.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Other Services and Charges</b>						
<b>Public Safety</b>						
ACTUARIAL FEES	60-400-410-310	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	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.
PAYROLL PROCESSING FEES	60-400-410-311	\$1,904.11	\$700.00	\$2,000.00	\$2,000.00	This account represents the cost of providing pension payroll for the retired officers through a 3rd party payroll processor.
BROKER FEES	60-400-410-312	\$44,378.25	\$42,000.00	\$0.00	\$42,000.00	This account provides the broker's fees and expenses related to the investment accounts, typically a percentage of the investment balances' value.
<b>Total Public Safety:</b>		<b>\$52,782.36</b>	<b>\$49,200.00</b>	<b>\$8,500.00</b>	<b>\$50,500.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$52,782.36</b>	<b>\$49,200.00</b>	<b>\$8,500.00</b>	<b>\$50,500.00</b>	
<b>Total Expense Objects:</b>		<b>\$416,017.54</b>	<b>\$435,734.00</b>	<b>\$394,684.00</b>	<b>\$411,590.00</b>	

# 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.

## Summary

The Township of Ferguson is projecting \$450.57K of revenue in FY2024, which represents a 72.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 45.5% or \$842.13K to \$1.01M in FY2024.

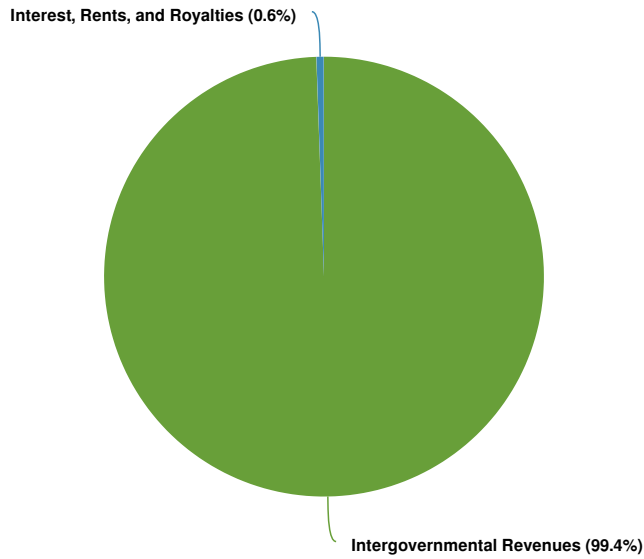


## Park Improvement Fund Comprehensive Summary

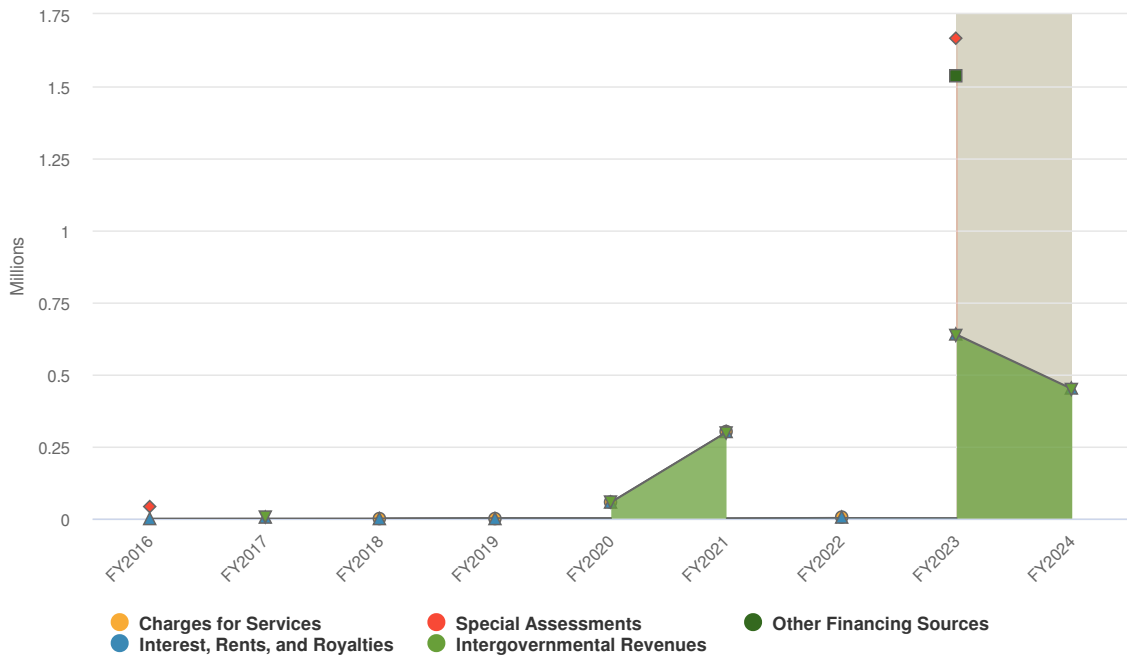
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$252,433.00</b>	<b>\$154,435.00</b>	<b>\$154,435.00</b>	<b>\$779,274.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	\$2,842.78	\$2,600.00	\$0.00	\$2,500.00
Intergovernmental Revenues	\$0.00	\$636,066.00	\$636,066.00	\$448,066.00
Charges for Services	\$387.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$126,000.00	\$0.00	\$0.00
Other Financing Sources	\$0.00	\$900,000.00	\$900,000.00	\$0.00
<b>Total Revenues:</b>	<b>\$3,229.78</b>	<b>\$1,664,666.00</b>	<b>\$1,536,066.00</b>	<b>\$450,566.00</b>
<b>Expenditures</b>				
Other Services and Charges	\$95,409.10	\$1,794,732.00	\$903,761.00	\$1,009,000.00
Parks Improvements	\$5,818.47	\$56,400.00	\$7,493.00	\$0.00
<b>Total Expenditures:</b>	<b>\$101,227.57</b>	<b>\$1,851,132.00</b>	<b>\$911,254.00</b>	<b>\$1,009,000.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$97,997.79</b>	<b>-\$186,466.00</b>	<b>\$624,812.00</b>	<b>-\$558,434.00</b>
<b>Ending Fund Balance:</b>	<b>\$154,435.21</b>	<b>-\$32,031.00</b>	<b>\$779,247.00</b>	<b>\$220,840.00</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

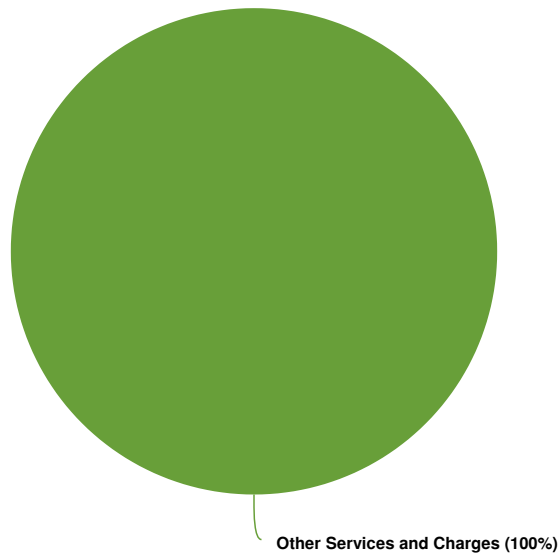
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	34-300-341-000	\$2,842.78	\$2,600.00	\$0.00	\$2,500.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$2,842.78</b>	<b>\$2,600.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	
<b>Intergovernmental Revenues</b>						
DCNR GRANT REVENUE	34-300-354-010	\$0.00	\$636,066.00	\$636,066.00	\$448,066.00	The Township anticipates LWCF grant award in the amount of 386,066.00 for Cecil Irvin - Phase 2 construction. Additionally, Township anticipates DCNR C2P2 grant award in the amount of \$62,000 for completion of Suburban Park - Phase 1.
<b>Total Intergovernmental Revenues:</b>		<b>\$0.00</b>	<b>\$636,066.00</b>	<b>\$636,066.00</b>	<b>\$448,066.00</b>	
<b>Charges for Services</b>						
CONTRIBUTIONS	34-300-367-000	\$387.00	\$0.00	\$0.00	\$0.00	
<b>Total Charges for Services:</b>		<b>\$387.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Special Assessments</b>						
PARK DONATIONS	34-300-387-000	\$0.00	\$126,000.00	\$0.00	\$0.00	Louis E Silvi Foundation Veterans Memorial.
<b>Total Special Assessments:</b>		<b>\$0.00</b>	<b>\$126,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	34-300-392-001	\$0.00	\$900,000.00	\$900,000.00	\$0.00	
<b>Total Other Financing Sources:</b>		<b>\$0.00</b>	<b>\$900,000.00</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	
<b>Total Revenue Source:</b>		<b>\$3,229.78</b>	<b>\$1,664,666.00</b>	<b>\$1,536,066.00</b>	<b>\$450,566.00</b>	

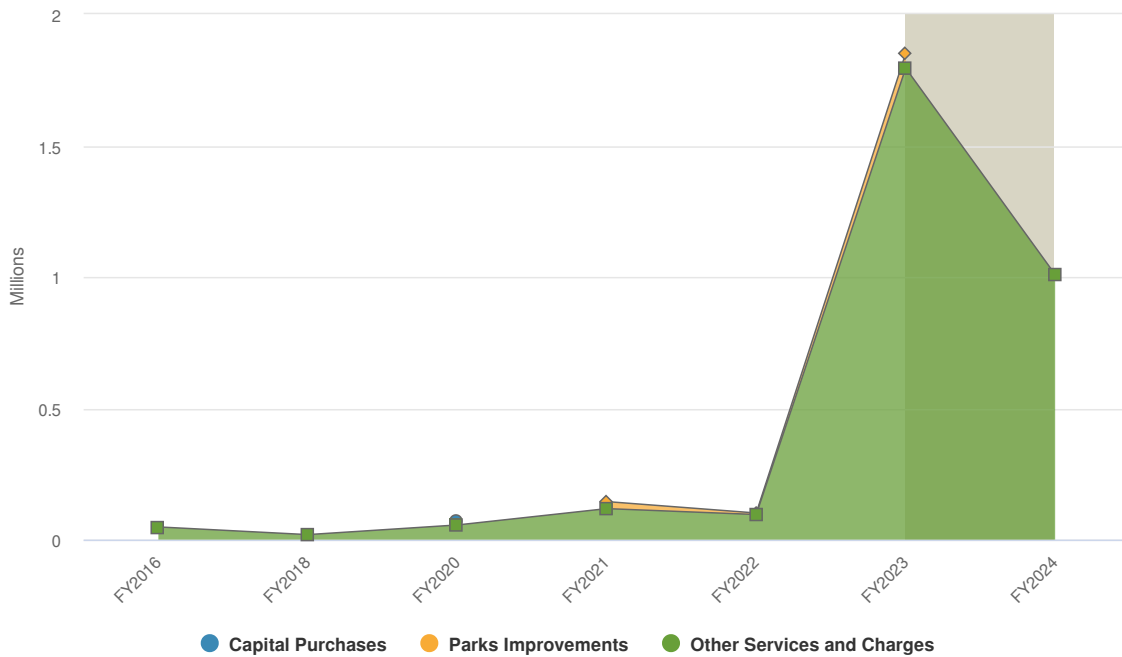


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Other Services and Charges</b>						
<b>Recreation</b>						
UNDESIGNATED PARKS PROJECTS	34-400-454-000	\$44,093.87	\$41,000.00	\$3,761.00	\$31,000.00	
<i>Park Surveying Program</i>	34-400-454-000	\$0.00	\$0.00	\$3,233.00	\$10,000.00	
<i>Playground Safety &amp; Contingency</i>	34-400-454-000	\$0.00	\$0.00	\$528.00	\$10,000.00	
<i>Parking Lot Sealcoating</i>	34-400-454-000	\$0.00	\$0.00	\$0.00	\$11,000.00	
HOMESTEAD PARK IMPROVEMENTS	34-400-454-010	\$44,487.80	\$0.00	\$0.00	\$0.00	No items are budgeted for Homestead Park in 2024.
SUBURBAN PARK IMPROVEMENTS	34-400-454-020	-\$3,593.89	\$881,600.00	\$800,000.00	\$80,000.00	Carryover from 2023.
SAYBROOK PARK IMPROVEMENTS	34-400-454-030	\$0.00	\$100,000.00	\$0.00	\$20,000.00	Carryover from 2023 for playground equipment upgrade.
MEADOWS PARK IMPROVEMENTS	34-400-454-070	\$0.00	\$0.00	\$0.00	\$5,000.00	GaGa Ball Pit construction. This item is the result of a citizen request, recommended by the Parks and Recreation Committee.
<i>GaGa Ball Pit</i>	34-400-454-070	\$0.00	\$0.00	\$0.00	\$5,000.00	<i>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</i>
TUDEK PARK IMPROVEMENTS	34-400-454-080	\$0.00	\$0.00	\$100,000.00	\$0.00	
CECIL IRVIN PARKS PROJECTS	34-400-454-090	\$0.00	\$772,132.00	\$0.00	\$873,000.00	Cecil Irvin Park Phase II - carried over from 2023.
<i>Phase 2A Construction</i>	34-400-454-090	\$0.00	\$0.00	\$0.00	\$773,000.00	<i>The cost of Phase 2A construction is offset by a 50% grant match of \$386,000 from DCNR/LWCF shown in 34-300-354-010.</i>
<i>Surveying</i>	34-400-454-090	\$0.00	\$0.00	\$0.00	\$100,000.00	<i>This item represents the cost if surveying cannot be done in-house.</i>
PARKS STORMWATER FEE	34-400-454-380	\$10,421.32	\$0.00	\$0.00	\$0.00	
<b>Total Recreation:</b>		<b>\$95,409.10</b>	<b>\$1,794,732.00</b>	<b>\$903,761.00</b>	<b>\$1,009,000.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$95,409.10</b>	<b>\$1,794,732.00</b>	<b>\$903,761.00</b>	<b>\$1,009,000.00</b>	

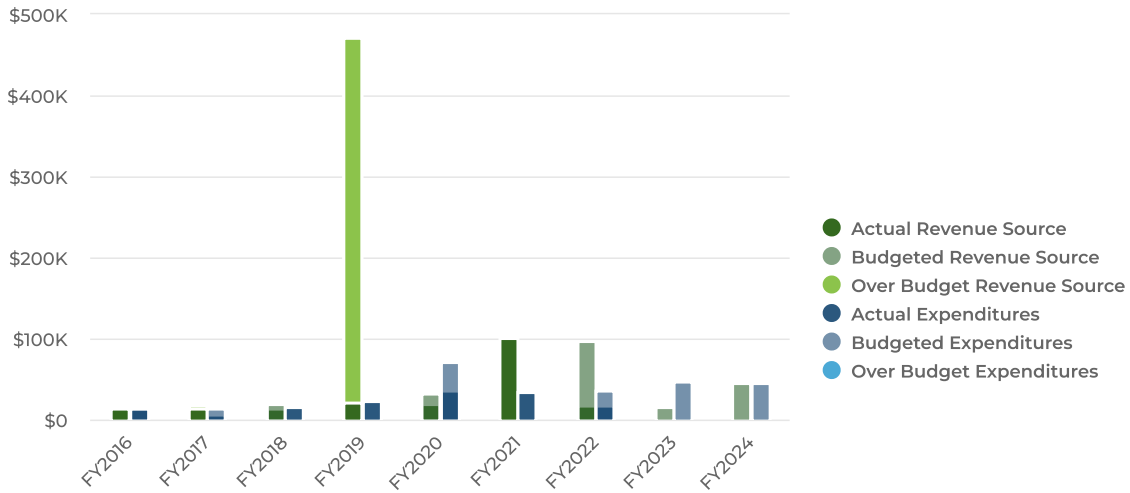
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Parks Improvements</b>						
<b>Recreation</b>						
SONGBIRD SANCTUARY PARK IMPROV	34-400-454-110	\$0.00	\$50,000.00	\$6,493.00	\$0.00	
LOUIS E. SILVI FIELD IMPROVE	34-400-454-120	\$5,818.47	\$6,400.00	\$1,000.00	\$0.00	
<b>Total Recreation:</b>		<b>\$5,818.47</b>	<b>\$56,400.00</b>	<b>\$7,493.00</b>	<b>\$0.00</b>	
<b>Total Parks Improvements:</b>		<b>\$5,818.47</b>	<b>\$56,400.00</b>	<b>\$7,493.00</b>	<b>\$0.00</b>	
<b>Total Expense Objects:</b>		<b>\$101,227.57</b>	<b>\$1,851,132.00</b>	<b>\$911,254.00</b>	<b>\$1,009,000.00</b>	

# Tudek Park 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.

## Summary

The Township of Ferguson is projecting \$46.03K of revenue in FY2024, which represents a 170.7% increase over the prior year. Budgeted expenditures are projected to decrease by 3.8% or \$1.81K to \$45.86K in FY2024.

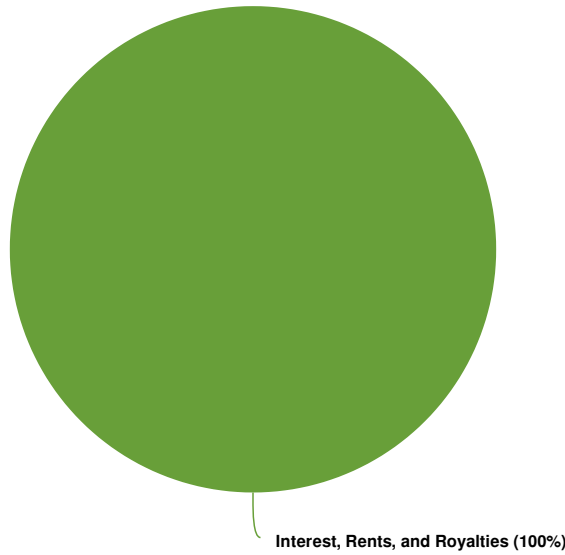


## Tudek Park Fund Comprehensive Summary

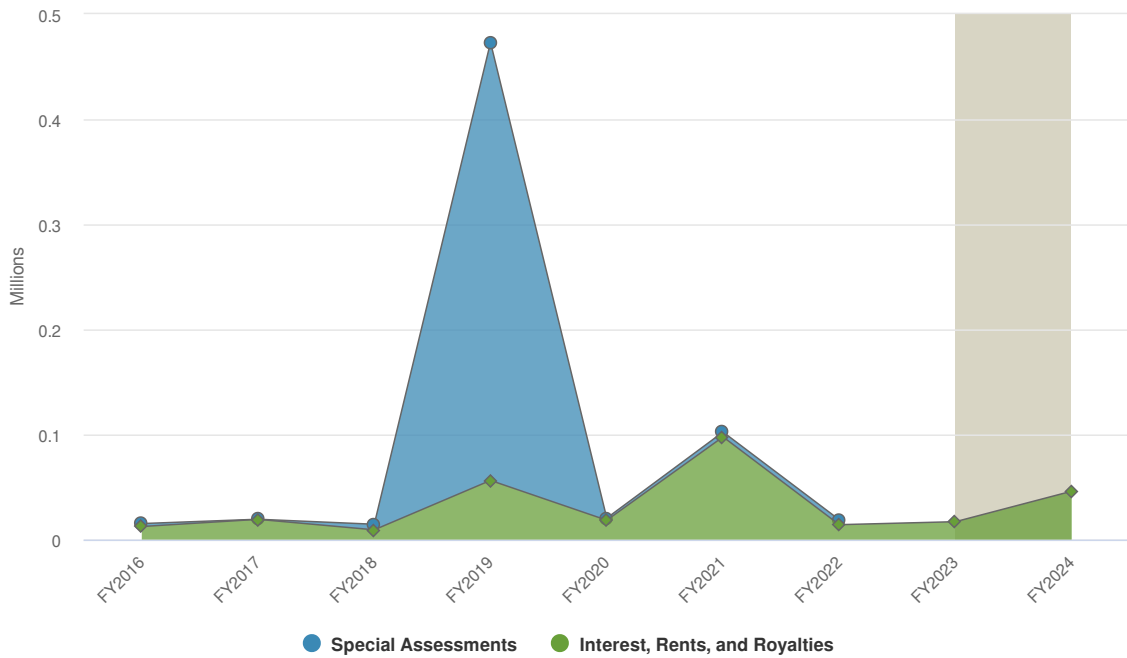
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$2,867,277.00</b>	<b>\$2,791,201.91</b>	<b>\$2,791,201.91</b>	<b>\$2,786,895.00</b>
<b>Revenues</b>				
Interest, Rents, and Royalties	\$14,146.28	\$17,000.00	\$14,401.68	\$46,025.92
Special Assessments	\$4,709.34	\$0.00	\$4,714.40	\$0.00
<b>Total Revenues:</b>	<b>\$18,855.62</b>	<b>\$17,000.00</b>	<b>\$19,116.08</b>	<b>\$46,025.92</b>
<b>Expenditures</b>				
Supplies	\$566.20	\$3,000.00	\$500.00	\$3,000.00
Other Services and Charges	\$17,653.22	\$26,456.00	\$19,704.78	\$27,860.00
Capital Purchases	\$0.00	\$15,000.00	\$0.00	\$15,000.00
Depreciation Expense	\$0.00	\$3,218.00	\$3,218.00	\$0.00
<b>Total Expenditures:</b>	<b>\$18,219.42</b>	<b>\$47,674.00</b>	<b>\$23,422.78</b>	<b>\$45,860.00</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$636.20</b>	<b>-\$30,674.00</b>	<b>-\$4,306.70</b>	<b>\$165.92</b>
<b>Ending Fund Balance:</b>	<b>\$2,867,913.20</b>	<b>\$2,760,527.91</b>	<b>\$2,786,895.21</b>	<b>\$2,787,060.92</b>

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



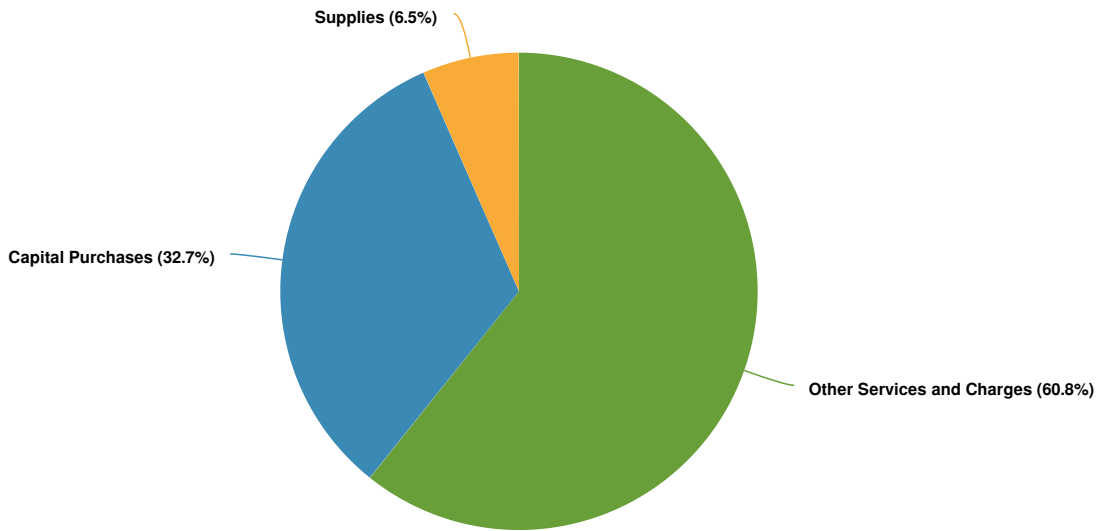
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

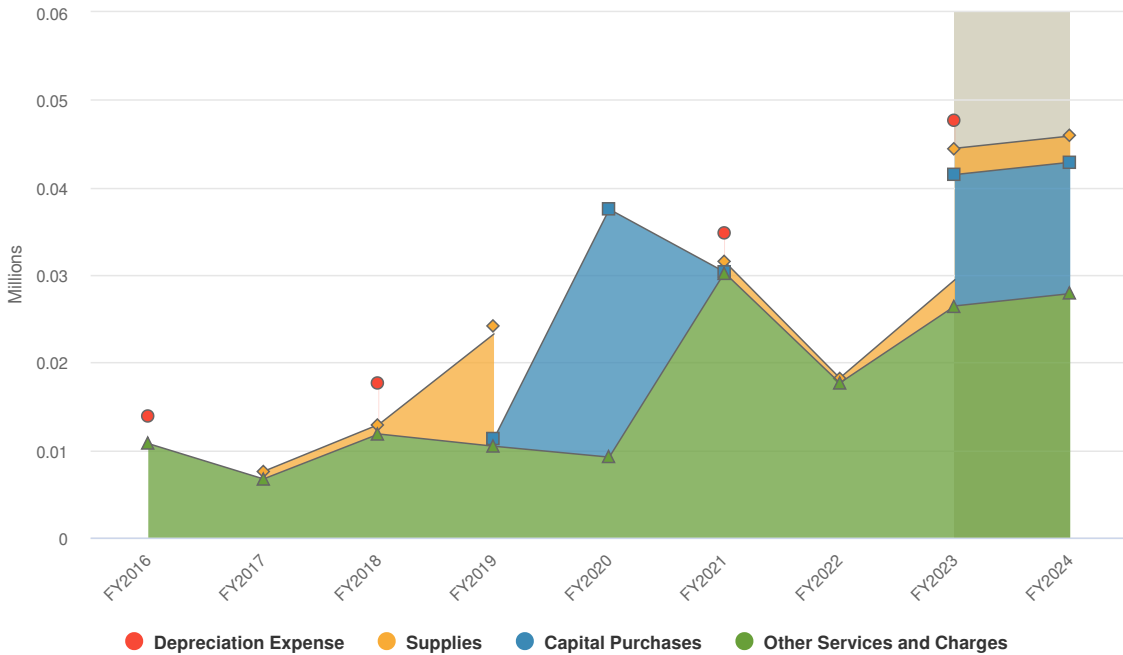
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED - PLGIT	93-300-341-000	\$139.26	\$100.00	\$125.00	\$100.00	
INTEREST EARNED - FNB	93-300-341-010	\$0.00	\$1,300.00	\$2,170.68	\$2,000.00	
REALIZED GAIN/LOSS	93-300-341-015	\$0.00	\$0.00	\$0.00	\$719.00	
INTEREST REV-CENTRE FOUNDATION	93-300-341-030	\$0.00	\$0.00	\$0.00	\$30,806.92	
RENT RECD - FARMHOUSE	93-300-342-200	\$11,119.27	\$12,000.00	\$9,308.00	\$9,600.00	
RENT RECD - HORSE BOARDING	93-300-342-220	\$2,887.75	\$3,600.00	\$2,798.00	\$2,800.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$14,146.28</b>	<b>\$17,000.00</b>	<b>\$14,401.68</b>	<b>\$46,025.92</b>	
<b>Special Assessments</b>						
OTHER DONATIONS	93-300-387-000	\$0.00	\$0.00	\$2,357.40	\$0.00	Tom Tudek Memorial Park participated in the 2023 Centre Gives Campaign. Donations received through the campaign totaled \$2,357.
DOG PARK CONTRIBUTIONS	93-300-387-010	\$750.00	\$0.00	\$0.00	\$0.00	
MISCELLANEOUS REVENUE	93-300-389-000	\$3,959.34	\$0.00	\$2,357.00	\$0.00	Centre Gives Foundation.
<b>Total Special Assessments:</b>		<b>\$4,709.34</b>	<b>\$0.00</b>	<b>\$4,714.40</b>	<b>\$0.00</b>	
<b>Total Revenue Source:</b>		<b>\$18,855.62</b>	<b>\$17,000.00</b>	<b>\$19,116.08</b>	<b>\$46,025.92</b>	

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Supplies</b>						
<b>Recreation</b>						
PARK OPERATING SUPPLIES	93-400-454-220	\$0.00	\$500.00	\$250.00	\$500.00	
BUTTERFLY GARDENS	93-400-454-239	\$566.20	\$2,000.00	\$0.00	\$2,000.00	
<b>Total Recreation:</b>		<b>\$566.20</b>	<b>\$2,500.00</b>	<b>\$250.00</b>	<b>\$2,500.00</b>	
<b>Insurance &amp; Benefits</b>						
GENERAL EXPENSE	93-400-489-240	\$0.00	\$500.00	\$250.00	\$500.00	
<b>Total Insurance &amp; Benefits:</b>		<b>\$0.00</b>	<b>\$500.00</b>	<b>\$250.00</b>	<b>\$500.00</b>	
<b>Total Supplies:</b>		<b>\$566.20</b>	<b>\$3,000.00</b>	<b>\$500.00</b>	<b>\$3,000.00</b>	
<b>Other Services and Charges</b>						
<b>General Government</b>						
ADVERTISING AND PRINTING	93-400-401-340	\$0.00	\$500.00	\$0.00	\$500.00	
AUDITING SERVICES	93-400-402-311	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	
<b>Total General Government:</b>		<b>\$0.00</b>	<b>\$1,700.00</b>	<b>\$1,200.00</b>	<b>\$1,700.00</b>	
<b>Recreation</b>						
RENTAL HOUSE IMPROVEMENTS	93-400-452-373	\$0.00	\$5,000.00	\$0.00	\$5,000.00	
IMPLEMENT SHED IMPROVEMENTS	93-400-452-376	\$0.00	\$500.00	\$0.00	\$500.00	
DOG PARK MAINTENANCE	93-400-454-372	\$587.60	\$500.00	\$750.00	\$800.00	
RENTAL HOUSE MAINTENANCE	93-400-454-373	\$119.00	\$1,560.00	\$0.00	\$1,560.00	
BANK BARN MAINTENANCE	93-400-454-375	\$513.44	\$500.00	\$1,000.00	\$1,000.00	
IMPLEMENT SHED MAINTENANCE	93-400-454-376	\$0.00	\$250.00	\$0.00	\$250.00	
TUDEK STORMWATER FEE	93-400-454-380	\$8,046.78	\$8,046.00	\$8,046.78	\$8,050.00	
<b>Total Recreation:</b>		<b>\$9,266.82</b>	<b>\$16,356.00</b>	<b>\$9,796.78</b>	<b>\$17,160.00</b>	
<b>Insurance &amp; Benefits</b>						
GENERAL LIABILITY EXPENSE	93-400-486-352	\$8,386.40	\$8,400.00	\$8,708.00	\$9,000.00	
<b>Total Insurance &amp; Benefits:</b>		<b>\$8,386.40</b>	<b>\$8,400.00</b>	<b>\$8,708.00</b>	<b>\$9,000.00</b>	
<b>Total Other Services and Charges:</b>		<b>\$17,653.22</b>	<b>\$26,456.00</b>	<b>\$19,704.78</b>	<b>\$27,860.00</b>	
<b>Capital Purchases</b>						



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Recreation</b>						
GENERAL IMPROVEMENTS	93-400-452-750	\$0.00	\$15,000.00	\$0.00	\$15,000.00	
<b>Total Recreation:</b>		<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	
<b>Total Capital Purchases:</b>		<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	
<b>Depreciation Expense</b>						
<b>Recreation</b>						
DEPRECIATION EXPENSE	93-400-454-800	\$0.00	\$3,218.00	\$3,218.00	\$0.00	
<b>Total Recreation:</b>		<b>\$0.00</b>	<b>\$3,218.00</b>	<b>\$3,218.00</b>	<b>\$0.00</b>	
<b>Total Depreciation Expense:</b>		<b>\$0.00</b>	<b>\$3,218.00</b>	<b>\$3,218.00</b>	<b>\$0.00</b>	
<b>Total Expense Objects:</b>		<b>\$18,219.42</b>	<b>\$47,674.00</b>	<b>\$23,422.78</b>	<b>\$45,860.00</b>	

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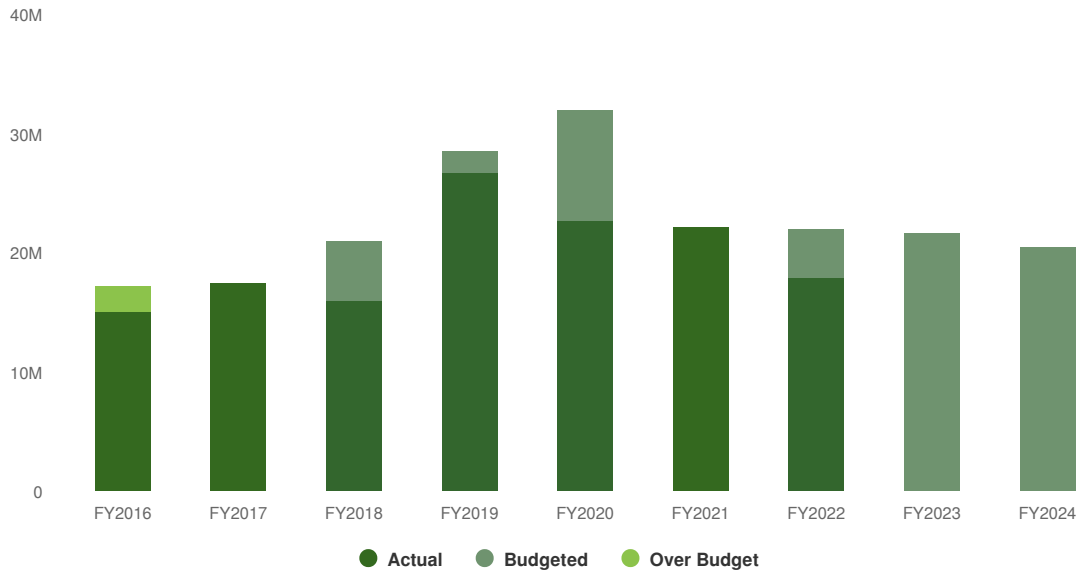
# **FUNDING SOURCES**

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## Revenue Sources Summary

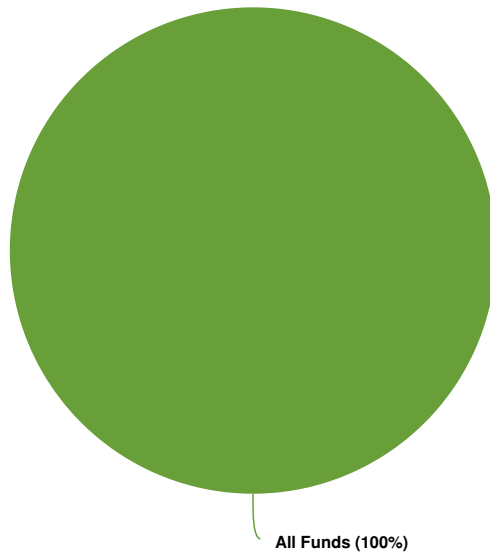
**\$20,522,375** **-\$1,076,520**  
(-4.98% vs. prior year)

### Revenue Sources Proposed and Historical Budget vs. Actual

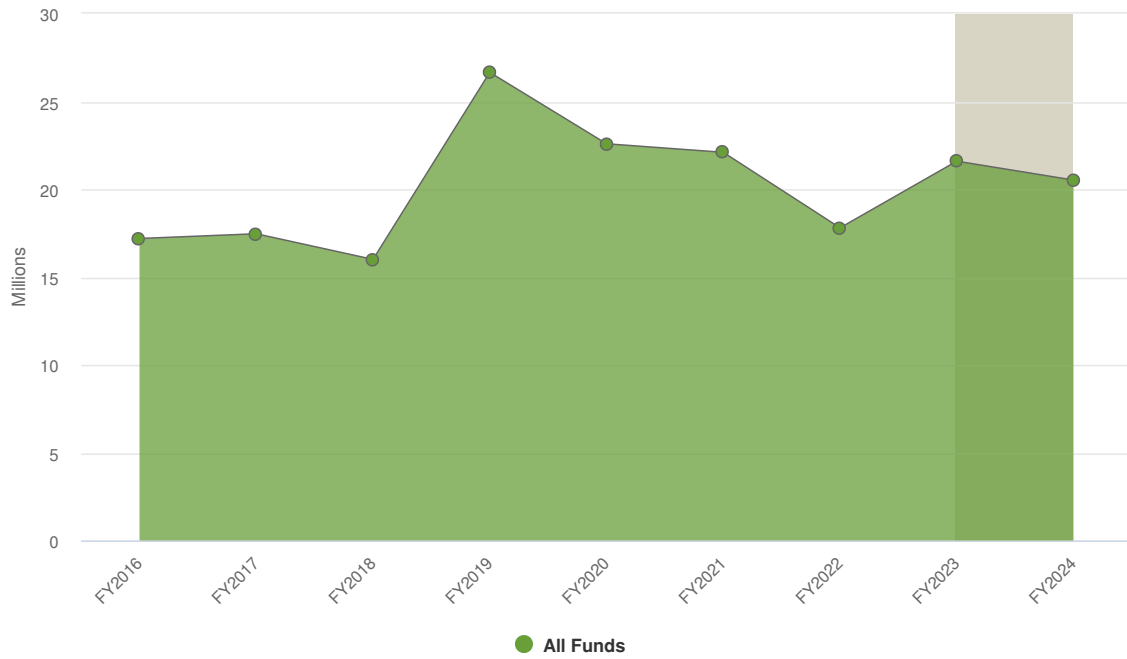


## Revenue by Fund

### 2024 Revenue by Fund



### Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>All Funds</b>						
<b>General Fund</b>						
<b>Taxes</b>						
CURRENT REAL ESTATE TAXES	01-300-301-010	\$1,246,320.25	\$1,503,628.00	\$1,257,179.00	\$1,257,440.00	
REAL ESTATE TRANSFER TAX	01-300-310-010	\$1,591,995.25	\$1,500,000.00	\$1,026,619.00	\$1,300,000.00	
EARNED INCOME TAXES	01-300-310-021	\$7,764,357.56	\$7,273,746.00	\$7,729,754.00	\$7,884,165.00	
LOCAL SERVICES TAX	01-300-310-051	\$355,539.53	\$340,000.00	\$336,174.00	\$343,400.00	
DELINQUENT REAL ESTATE TAXES	01-300-301-020	\$14,017.06	\$5,500.00	\$26,000.00	\$15,718.00	
<b>Total Taxes:</b>		<b>\$10,972,229.65</b>	<b>\$10,622,874.00</b>	<b>\$10,375,726.00</b>	<b>\$10,800,723.00</b>	
<b>Licenses and Permits</b>						
TRANSIENT RETAILER PERMITS	01-300-321-061	\$416.00	\$500.00	\$353.00	\$500.00	
HOME OCCUPATION PERMITS	01-300-321-062	\$300.00	\$300.00	\$557.00	\$500.00	
CABLE TV FRANCHISE FEES	01-300-321-080	\$261,328.05	\$225,000.00	\$244,658.00	\$250,000.00	
WINDSTREAM FRANCHISE FEE	01-300-321-081	\$714.77	\$1,500.00		\$0.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
CELLULAR FRANCHISE FEES	01-300-321-082	\$0.00	\$1,000.00	\$500.00	\$500.00	
SIGN PERMITS	01-300-322-082	\$17,365.00	\$17,000.00	\$17,000.00	\$17,000.00	
CONDITIONAL USE PERMITS	01-300-322-083	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
DRIVEWAY PERMITS	01-300-322-300	\$1,700.00	\$1,500.00	\$1,029.00	\$1,500.00	
PAVE CUT PERMITS	01-300-322-500	\$6,600.00	\$4,000.00	\$5,400.00	\$1,300.00	
FIBEROPTIC LICENSE FEES	01-300-322-900	\$27,451.80	\$27,452.00	\$27,452.00	\$27,632.00	
<b>Total Licenses and Permits:</b>		<b>\$315,875.62</b>	<b>\$279,252.00</b>	<b>\$297,949.00</b>	<b>\$299,932.00</b>	
<b>Fines and Forfeits</b>						
FALSE ALARM FINES	01-300-331-120	\$75.00	\$100.00	\$75.00	\$100.00	
PARKING/SNOW/WEEDS FINES	01-300-331-140	\$5,658.31	\$5,000.00	\$4,927.00	\$5,000.00	
MISC WRITEOFFS/ADJUSTMENTS	01-300-332-030	\$14.15	\$0.00		\$0.00	
<b>Total Fines and Forfeits:</b>		<b>\$5,747.46</b>	<b>\$5,100.00</b>	<b>\$5,002.00</b>	<b>\$5,100.00</b>	
<b>Interest, Rents, and Royalties</b>						
INTEREST REVENUE-BANKS/CDS	01-300-341-000	\$103,764.29	\$186,000.00	\$0.00	\$197,641.00	
INTEREST REVENUE-RE ACCT	01-300-341-020	\$0.00	\$1,000.00		\$0.00	
COG BUILDING RENT REVENUE	01-300-342-210	\$42,828.52	\$42,829.00	\$42,829.00	\$42,829.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$146,592.81</b>	<b>\$229,829.00</b>	<b>\$42,829.00</b>	<b>\$240,470.00</b>	
<b>Intergovernmental Revenues</b>						
DUI GRANT REVENUE	01-300-351-030	\$48,907.95	\$40,000.00	\$34,213.00	\$29,047.00	
COVID FUNDING	01-300-351-050	\$1,018,536.00	\$0.00		\$0.00	
BUCKLE UP REVENUE	01-300-354-022	\$0.00	\$0.00		\$11,512.00	
POLICE ACADEMY GRANT REVENUE	01-300-354-024	\$0.00	\$0.00	\$26,860.00	\$26,860.00	
DRIVE SAFE GRANT REVENUE	01-300-354-025	\$0.00	\$0.00		\$24,575.00	
BNI LOCAL TASK FORCE REVENUE	01-300-354-027	\$8,972.58	\$8,500.00	\$12,850.00	\$10,000.00	
WINTER SNOW AGREEMENT	01-300-354-030	\$4,943.09	\$18,494.00	\$18,494.00	\$18,494.00	
STATE POLICE FINES	01-300-355-000	\$8,251.93	\$8,000.00	\$7,400.00	\$7,500.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
PURTA REVENUE	01-300-355-010	\$10,860.76	\$10,488.00	\$10,800.00	\$10,800.00	
LIQUOR LICENSE REVENUE	01-300-355-040	\$3,300.00	\$3,600.00	\$3,600.00	\$3,600.00	
ACT 205 STATE AID REVENUE	01-300-355-050	\$414,436.14	\$414,436.00	\$414,436.00	\$0.00	
FOREIGN FIRE RELIEF AID	01-300-355-070	\$143,295.90	\$143,296.00	\$142,825.00	\$143,000.00	
MARCELLUS SHALE IMPACT FEE	01-300-355-090	\$3,997.81	\$3,998.00	\$4,673.00	\$4,500.00	
STATE FOREST LAND REVENUE	01-300-356-010	\$4,999.83	\$5,000.00	\$5,000.00	\$5,000.00	
STATE GAME COMMISSION REVENUE	01-300-356-020	\$3,110.89	\$3,111.00	\$3,111.00	\$3,111.00	
LIQUID FUELS TAX GRANT REVENUE	01-300-357-030	\$0.00	\$50,000.00		\$50,000.00	
LOCAL TOURISM GRANTS	01-300-357-040	\$9,000.00	\$30,000.00		\$0.00	
SHARED CUSTODIAN REVENUE	01-300-358-300	\$15,950.52	\$0.00		\$0.00	
PENN STATE SETTLEMENT REVENUE	01-300-359-000	\$151,878.67	\$151,879.00	\$151,879.00	\$152,000.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$1,850,442.07</b>	<b>\$890,802.00</b>	<b>\$836,141.00</b>	<b>\$499,999.00</b>	
<b>Charges for Services</b>						
NSF CHARGES REVENUE	01-300-361-000	\$1,571.51	\$200.00	\$154.00	\$200.00	
MISCELLANEOUS PERMITS	01-300-361-300	\$30.00	\$0.00		\$0.00	
SITE PLAN REVIEW FEES	01-300-361-320	\$7,745.00	\$5,000.00	\$5,135.00	\$5,200.00	
TOWNSHIP ENGINEER REVIEW FEES	01-300-361-321	\$16,552.22	\$10,000.00	\$25,558.00	\$18,000.00	
ZONING PERMITS	01-300-361-330	\$12,810.00	\$15,000.00	\$13,594.00	\$15,000.00	
RENTAL PERMITS	01-300-361-331	\$11,154.00	\$7,500.00	\$5,580.00	\$7,500.00	
HEARING/VARIANCE FEES	01-300-361-340	\$2,000.00	\$2,000.00	\$4,543.00	\$0.00	
LIGHTING PLAN APPLICATION FEE	01-300-361-410	\$200.00	\$300.00	\$171.00	\$200.00	
SCASD TAX COLLECTION REVENUE	01-300-361-630	\$29,081.37	\$40,000.00	\$28,500.00	\$30,000.00	
TAX CERTIFICATION REVENUE	01-300-361-650	\$4,510.00	\$6,000.00	\$4,449.00	\$4,500.00	
ORDINANCE AMENDMENT FEES	01-300-361-750	\$500.00	\$0.00	\$250.00	\$250.00	
AG PROGRESS DAYS REVENUE	01-300-362-010	\$8,257.48	\$8,200.00	\$8,300.00	\$8,300.00	
POLICE ASSISTANCE AT PSU	01-300-362-101	\$70,007.46	\$72,713.00	\$72,713.00	\$73,000.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
LOCAL BACKGROUND CHECKS	01-300-362-111	\$22.00	\$200.00	\$302.00	\$200.00	
SALARIES AND WAGES - FULL TIME	01-300-362-112	\$0.00	\$0.00		\$150.00	
PARKING PERMITS	01-300-362-220	\$181.00	\$150.00	\$75.00	\$150.00	
SPECIAL EVENTS PERMITS	01-300-362-450	\$25.00	\$50.00	\$43.00	\$25.00	
HEALTH INSPECTION FEES	01-300-365-200	\$7,743.58	\$8,500.00	\$8,300.00	\$8,500.00	
ROUTE 45 GRANTS	01-300-367-300	\$18,000.00	\$10,000.00		\$0.00	
<b>Total Charges for Services:</b>		<b>\$190,390.62</b>	<b>\$185,813.00</b>	<b>\$177,667.00</b>	<b>\$171,175.00</b>	
<b>Special Assessments</b>						
MISCELLANEOUS REVENUE	01-300-389-000	\$2,728.80	\$2,000.00	\$2,000.00	\$2,000.00	
UNEMPLOYMENT COMP REFUNDS	01-300-389-010	\$2,260.00	\$0.00	\$2,244.00	\$2,200.00	
INSURANCE CLAIMS/REFUNDS	01-300-389-020	\$9,607.45	\$0.00	\$78,730.00	\$0.00	
PENN PRIME INSURANCE DISCOUNTS	01-300-389-030	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	
SAFETY PROGRAM AWARD REVENUE	01-300-389-040	\$0.00	\$2,000.00		\$0.00	
HEALTH INSURANCE REFUNDS	01-300-389-050	\$0.00	\$62,000.00	\$57,837.00	\$55,000.00	
PCARD REBATES	01-300-389-060	\$678.54	\$600.00		\$500.00	
WORKERS COMP REFUNDS	01-300-389-080	\$4,565.00	\$0.00		\$0.00	
WELLNESS FUND GRANTS	01-300-389-090	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
<b>Total Special Assessments:</b>		<b>\$19,839.79</b>	<b>\$167,600.00</b>	<b>\$241,811.00</b>	<b>\$160,700.00</b>	
<b>Other Financing Sources</b>						
REFUND OF PRIOR YEARS EXPENSES	01-300-395-000	\$0.00	\$0.00	\$241.31	\$0.00	
<b>Total Other Financing Sources:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$241.31</b>	<b>\$0.00</b>	
<b>Total General Fund:</b>		<b>\$13,501,118.02</b>	<b>\$12,381,270.00</b>	<b>\$11,977,366.31</b>	<b>\$12,178,099.00</b>	
<b>Fiduciary Funds</b>						
<b>Police Pension Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	60-300-341-000	\$503.67	\$10,000.00	\$593.00	\$500.00	
REALIZED GAIN/LOSS	60-300-341-010	\$189,629.46	\$0.00	\$0.00	\$0.00	
UNREALIZED G/L	60-300-341-020	-\$1,074,501.77	\$0.00	\$0.00	\$0.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Total Interest, Rents, and Royalties:</b>		<b>-\$884,368.64</b>	<b>\$10,000.00</b>	<b>\$593.00</b>	<b>\$500.00</b>	
<b>Intergovernmental Revenues</b>						
ACT 205 FUNDING	60-300-355-050	\$722,734.00	\$379,487.00	\$379,487.00	\$361,090.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$722,734.00</b>	<b>\$379,487.00</b>	<b>\$379,487.00</b>	<b>\$361,090.00</b>	
<b>Special Assessments</b>						
MISCELLANEOUS REVENUE	60-300-389-000	\$818.69	\$0.00	\$0.00	\$0.00	
EMPLOYEE CONTRIBUTIONS	60-300-389-020	\$69,317.79	\$60,000.00	\$60,000.00	\$101,472.00	
<b>Total Special Assessments:</b>		<b>\$70,136.48</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$101,472.00</b>	
<b>Total Police Pension Fund:</b>		<b>-\$91,498.16</b>	<b>\$449,487.00</b>	<b>\$440,080.00</b>	<b>\$463,062.00</b>	
<b>Municipal Pension Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	65-300-341-000	\$298.91	\$100.00	\$300.00	\$100.00	
ICMA RETIREMENT INVESTMENT-G/L	65-300-341-010	-\$727,174.27	\$0.00	\$0.00	\$0.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>-\$726,875.36</b>	<b>\$100.00</b>	<b>\$300.00</b>	<b>\$100.00</b>	
<b>Intergovernmental Revenues</b>						
ACT 205 FUNDING	65-300-355-050	\$53,069.14	\$34,949.00	\$34,949.00	\$116,797.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$53,069.14</b>	<b>\$34,949.00</b>	<b>\$34,949.00</b>	<b>\$116,797.00</b>	
<b>Special Assessments</b>						
EMPLOYER CONTRIBUTIONS	65-300-389-000	\$148,698.90	\$197,148.00	\$197,148.00	\$161,088.00	
FOREFEITURES REVENUE	65-300-389-020	\$22,425.09	\$0.00	\$0.00	\$0.00	
EMPLOYER HEALTH CONTRIBUTIONS	65-300-389-030	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
<b>Total Special Assessments:</b>		<b>\$177,123.99</b>	<b>\$203,148.00</b>	<b>\$203,148.00</b>	<b>\$167,088.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	65-300-392-001	\$5,000.00	\$0.00	\$0.00	\$151,519.00	
<b>Total Other Financing Sources:</b>		<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$151,519.00</b>	
<b>Total Municipal Pension Fund:</b>		<b>-\$491,682.23</b>	<b>\$238,197.00</b>	<b>\$238,397.00</b>	<b>\$435,504.00</b>	
<b>Tudek Park Fund</b>						



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED - PLGIT	93-300-341-000	\$139.26	\$100.00	\$125.00	\$100.00	
INTEREST EARNED - FNB	93-300-341-010	\$0.00	\$1,300.00	\$2,170.68	\$2,000.00	
REALIZED GAIN/LOSS	93-300-341-015	\$0.00	\$0.00	\$0.00	\$719.00	
INTEREST REV-CENTRE FOUNDATION	93-300-341-030	\$0.00	\$0.00	\$0.00	\$30,806.92	
RENT RECD - FARMHOUSE	93-300-342-200	\$11,119.27	\$12,000.00	\$9,308.00	\$9,600.00	
RENT RECD - HORSE BOARDING	93-300-342-220	\$2,887.75	\$3,600.00	\$2,798.00	\$2,800.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$14,146.28</b>	<b>\$17,000.00</b>	<b>\$14,401.68</b>	<b>\$46,025.92</b>	
<b>Special Assessments</b>						
OTHER DONATIONS	93-300-387-000	\$0.00	\$0.00	\$2,357.40	\$0.00	
DOG PARK CONTRIBUTIONS	93-300-387-010	\$750.00	\$0.00	\$0.00	\$0.00	
MISCELLANEOUS REVENUE	93-300-389-000	\$3,959.34	\$0.00	\$2,357.00	\$0.00	
<b>Total Special Assessments:</b>		<b>\$4,709.34</b>	<b>\$0.00</b>	<b>\$4,714.40</b>	<b>\$0.00</b>	
<b>Total Tudek Park Fund:</b>		<b>\$18,855.62</b>	<b>\$17,000.00</b>	<b>\$19,116.08</b>	<b>\$46,025.92</b>	
<b>Total Fiduciary Funds:</b>		<b>-\$564,324.77</b>	<b>\$704,684.00</b>	<b>\$697,593.08</b>	<b>\$944,591.92</b>	
<b>Special Revenue Funds</b>						
<b>Street Lighting Tax Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST REVENUE	02-300-341-000	\$380.09	\$500.00	\$1,600.00	\$500.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$380.09</b>	<b>\$500.00</b>	<b>\$1,600.00</b>	<b>\$500.00</b>	
<b>Special Assessments</b>						
STREET LIGHT ASSESSMENTS	02-300-383-110	\$17,128.13	\$25,926.00	\$19,000.00	\$25,926.00	
<b>Total Special Assessments:</b>		<b>\$17,128.13</b>	<b>\$25,926.00</b>	<b>\$19,000.00</b>	<b>\$25,926.00</b>	
<b>Total Street Lighting Tax Fund:</b>		<b>\$17,508.22</b>	<b>\$26,426.00</b>	<b>\$20,600.00</b>	<b>\$26,426.00</b>	
<b>Fire Protection Tax Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNINGS	03-300-341-000	\$1,377.65	\$1,400.00	\$1,012.00	\$1,400.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$1,377.65</b>	<b>\$1,400.00</b>	<b>\$1,012.00</b>	<b>\$1,400.00</b>	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Special Assessments</b>						
HYDRANT ASSESSMENTS	03-300-383-020	\$128,938.73	\$160,000.00	\$180,000.00	\$135,000.00	
<b>Total Special Assessments:</b>		<b>\$128,938.73</b>	<b>\$160,000.00</b>	<b>\$180,000.00</b>	<b>\$135,000.00</b>	
<b>Total Fire Protection Tax Fund:</b>		<b>\$130,316.38</b>	<b>\$161,400.00</b>	<b>\$181,012.00</b>	<b>\$136,400.00</b>	
<b>Liquid Fuels Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	35-300-341-000	\$6,680.83	\$7,500.00	\$25,000.00	\$8,000.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$6,680.83</b>	<b>\$7,500.00</b>	<b>\$25,000.00</b>	<b>\$8,000.00</b>	
<b>Intergovernmental Revenues</b>						
STATE GRANT REVENUE	35-300-355-020	\$637,900.69	\$637,901.00	\$657,272.00	\$677,000.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$637,900.69</b>	<b>\$637,901.00</b>	<b>\$657,272.00</b>	<b>\$677,000.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	35-300-392-001	\$0.00	\$50,000.00	\$771,429.00	\$50,000.00	
<b>Total Other Financing Sources:</b>		<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$771,429.00</b>	<b>\$50,000.00</b>	
<b>Total Liquid Fuels Fund:</b>		<b>\$644,581.52</b>	<b>\$695,401.00</b>	<b>\$1,453,701.00</b>	<b>\$735,000.00</b>	
<b>Total Special Revenue Funds:</b>		<b>\$792,406.12</b>	<b>\$883,227.00</b>	<b>\$1,655,313.00</b>	<b>\$897,826.00</b>	
<b>Capital Project Funds</b>						
<b>Agricultural Preservation Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	19-300-341-000	\$280.19	\$250.00	\$464.00	\$400.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$280.19</b>	<b>\$250.00</b>	<b>\$464.00</b>	<b>\$400.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	19-300-392-001	\$0.00	\$10,000.00	\$10,000.00	\$0.00	
<b>Total Other Financing Sources:</b>		<b>\$0.00</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	
<b>Total Agricultural Preservation Fund:</b>		<b>\$280.19</b>	<b>\$10,250.00</b>	<b>\$10,464.00</b>	<b>\$400.00</b>	
<b>Stormwater Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNINGS	20-300-341-000	\$16,193.78	\$13,500.00	\$23,806.00	\$18,000.00	

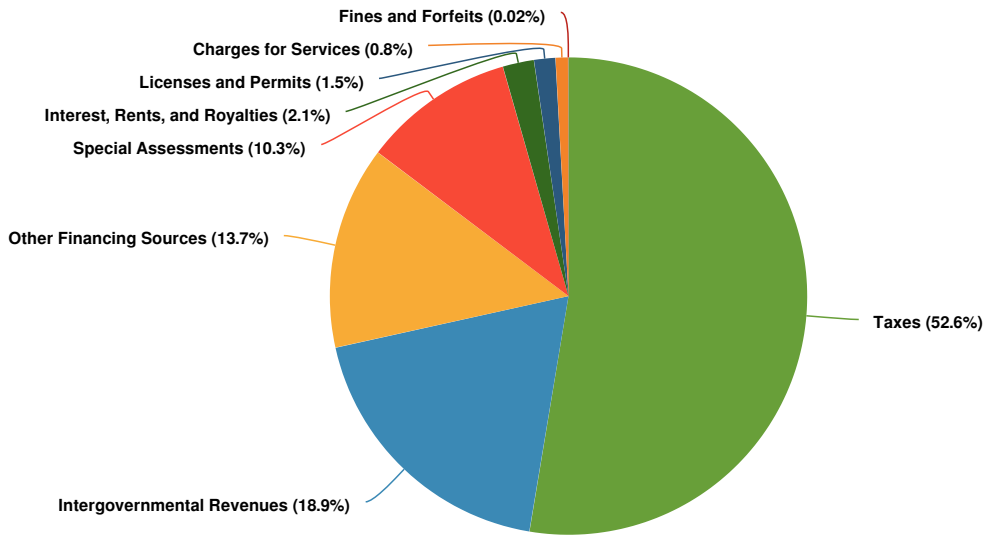
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Total Interest, Rents, and Royalties:</b>		<b>\$16,193.78</b>	<b>\$13,500.00</b>	<b>\$23,806.00</b>	<b>\$18,000.00</b>	
<b>Intergovernmental Revenues</b>						
DCNR GRANT REVENUE	20-300-354-010	\$0.00	\$200,000.00		\$700,000.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>\$700,000.00</b>	
<b>Special Assessments</b>						
STORMWATER FEE REVENUE	20-300-383-130	\$1,504,525.32	\$1,520,000.00	\$1,520,000.00	\$1,520,000.00	
<b>Total Special Assessments:</b>		<b>\$1,504,525.32</b>	<b>\$1,520,000.00</b>	<b>\$1,520,000.00</b>	<b>\$1,520,000.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	20-300-392-001	\$0.00	\$450,000.00	\$140,000.00	\$250,000.00	
<b>Total Other Financing Sources:</b>		<b>\$0.00</b>	<b>\$450,000.00</b>	<b>\$140,000.00</b>	<b>\$250,000.00</b>	
<b>Total Stormwater Fund:</b>		<b>\$1,520,719.10</b>	<b>\$2,183,500.00</b>	<b>\$1,683,806.00</b>	<b>\$2,488,000.00</b>	
<b>Capital Reserve Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNINGS	30-300-341-000	\$9,635.85	\$11,000.00	\$13,000.00	\$15,200.00	
CODES FIRE TRAILER BLDG LEASE	30-300-342-210	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$19,635.85</b>	<b>\$21,000.00</b>	<b>\$23,000.00</b>	<b>\$25,200.00</b>	
<b>Intergovernmental Revenues</b>						
DCNR GRANT REVENUE	30-300-354-010	\$0.00	\$272,800.00	\$271,062.00	\$0.00	
RECYCLING EQUIPMENT	30-300-354-150	\$0.00	\$0.00	\$0.00	\$255,000.00	
MISC STATE GRANTS	30-300-354-160	\$1,000.00	\$0.00	\$0.00	\$0.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$1,000.00</b>	<b>\$272,800.00</b>	<b>\$271,062.00</b>	<b>\$255,000.00</b>	
<b>Other Financing Sources</b>						
SALE OF FIXED ASSETS	30-300-391-100	\$5,100.00	\$5,000.00	\$0.00	\$5,000.00	
TRANSFER IN GENERAL FUND	30-300-392-001	\$400,000.00	\$975,000.00	\$891,429.00	\$800,000.00	
<b>Total Other Financing Sources:</b>		<b>\$405,100.00</b>	<b>\$980,000.00</b>	<b>\$891,429.00</b>	<b>\$805,000.00</b>	
<b>Total Capital Reserve Fund:</b>		<b>\$425,735.85</b>	<b>\$1,273,800.00</b>	<b>\$1,185,491.00</b>	<b>\$1,085,200.00</b>	
<b>Reg Rec Project Fund</b>						
<b>Interest, Rents, and Royalties</b>						

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
INTEREST EARNED	31-300-341-000	\$19,016.15	\$15,000.00	\$22,331.00	\$30,000.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$19,016.15</b>	<b>\$15,000.00</b>	<b>\$22,331.00</b>	<b>\$30,000.00</b>	
<b>Total Reg Rec Project Fund:</b>		<b>\$19,016.15</b>	<b>\$15,000.00</b>	<b>\$22,331.00</b>	<b>\$30,000.00</b>	
<b>Transportation Improvement Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNINGS	32-300-341-000	\$52,789.16	\$53,000.00	\$135,000.00	\$53,000.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$52,789.16</b>	<b>\$53,000.00</b>	<b>\$135,000.00</b>	<b>\$53,000.00</b>	
<b>Intergovernmental Revenues</b>						
PTCI GRANT FUNDING	32-300-354-030	\$0.00	\$816,000.00	\$800,000.00	\$814,000.00	
UTILITY REIMBURSEMENTS	32-300-357-000	\$0.00	\$0.00	\$0.00	\$10,000.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$0.00</b>	<b>\$816,000.00</b>	<b>\$800,000.00</b>	<b>\$824,000.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	32-300-392-001	\$1,645,677.66	\$1,308,233.00	\$1,308,233.00	\$1,178,525.00	
<b>Total Other Financing Sources:</b>		<b>\$1,645,677.66</b>	<b>\$1,308,233.00</b>	<b>\$1,308,233.00</b>	<b>\$1,178,525.00</b>	
<b>Total Transportation Improvement Fund:</b>		<b>\$1,698,466.82</b>	<b>\$2,177,233.00</b>	<b>\$2,243,233.00</b>	<b>\$2,055,525.00</b>	
<b>Pine Grove Mills Street Light Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	33-300-341-000	\$301.86	\$265.00	\$500.00	\$500.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$301.86</b>	<b>\$265.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	
<b>Total Pine Grove Mills Street Light Fund:</b>		<b>\$301.86</b>	<b>\$265.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	
<b>Park Improvement Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNED	34-300-341-000	\$2,842.78	\$2,600.00	\$0.00	\$2,500.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$2,842.78</b>	<b>\$2,600.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	
<b>Intergovernmental Revenues</b>						

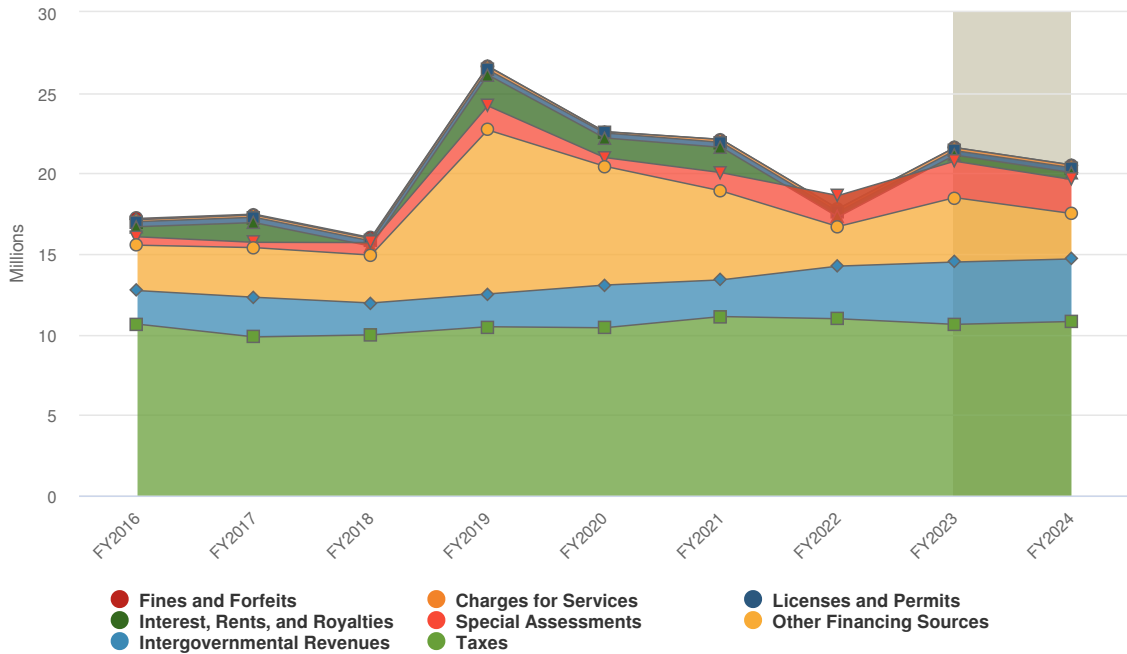
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
DCNR GRANT REVENUE	34-300-354-010	\$0.00	\$636,066.00	\$636,066.00	\$448,066.00	
<b>Total Intergovernmental Revenues:</b>		<b>\$0.00</b>	<b>\$636,066.00</b>	<b>\$636,066.00</b>	<b>\$448,066.00</b>	
<b>Charges for Services</b>						
CONTRIBUTIONS	34-300-367-000	\$387.00	\$0.00	\$0.00	\$0.00	
<b>Total Charges for Services:</b>		<b>\$387.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Special Assessments</b>						
PARK DONATIONS	34-300-387-000	\$0.00	\$126,000.00	\$0.00	\$0.00	
<b>Total Special Assessments:</b>		<b>\$0.00</b>	<b>\$126,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN-GENERAL FUND	34-300-392-001	\$0.00	\$900,000.00	\$900,000.00	\$0.00	
<b>Total Other Financing Sources:</b>		<b>\$0.00</b>	<b>\$900,000.00</b>	<b>\$900,000.00</b>	<b>\$0.00</b>	
<b>Total Park Improvement Fund:</b>		<b>\$3,229.78</b>	<b>\$1,664,666.00</b>	<b>\$1,536,066.00</b>	<b>\$450,566.00</b>	
<b>Total Capital Project Funds:</b>		<b>\$3,667,749.75</b>	<b>\$7,324,714.00</b>	<b>\$6,681,891.00</b>	<b>\$6,110,191.00</b>	
<b>General Obligation Bond Fund</b>						
<b>Interest, Rents, and Royalties</b>						
INTEREST EARNINGS	16-300-341-000	\$5,585.06	\$5,000.00	\$5,000.00	\$5,000.00	
<b>Total Interest, Rents, and Royalties:</b>		<b>\$5,585.06</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	
<b>Other Financing Sources</b>						
TRANSFER IN GENERAL FUND	16-300-392-001	\$400,000.00	\$300,000.00	\$400,000.00	\$386,667.00	
<b>Total Other Financing Sources:</b>		<b>\$400,000.00</b>	<b>\$300,000.00</b>	<b>\$400,000.00</b>	<b>\$386,667.00</b>	
<b>Total General Obligation Bond Fund:</b>		<b>\$405,585.06</b>	<b>\$305,000.00</b>	<b>\$405,000.00</b>	<b>\$391,667.00</b>	
<b>Total All Funds:</b>		<b>\$17,802,534.18</b>	<b>\$21,598,895.00</b>	<b>\$21,417,163.39</b>	<b>\$20,522,374.92</b>	

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Revenue Source						

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Taxes</b>						
<b>Local Tax Enabling Acts</b>						
<b>Real Estate Transfer Tax</b>						
CURRENT REAL ESTATE TAXES	01-300-301-010	\$1,246,320.25	\$1,503,628.00	\$1,257,179.00	\$1,257,440.00	
REAL ESTATE TRANSFER TAX	01-300-310-010	\$1,591,995.25	\$1,500,000.00	\$1,026,619.00	\$1,300,000.00	
<b>Total Real Estate Transfer Tax:</b>		<b>\$2,838,315.50</b>	<b>\$3,003,628.00</b>	<b>\$2,283,798.00</b>	<b>\$2,557,440.00</b>	
<b>Earned Income Taxes</b>						
EARNED INCOME TAXES	01-300-310-021	\$7,764,357.56	\$7,273,746.00	\$7,729,754.00	\$7,884,165.00	
<b>Total Earned Income Taxes:</b>		<b>\$7,764,357.56</b>	<b>\$7,273,746.00</b>	<b>\$7,729,754.00</b>	<b>\$7,884,165.00</b>	
<b>Local Services Taxes</b>						
LOCAL SERVICES TAX	01-300-310-051	\$355,539.53	\$340,000.00	\$336,174.00	\$343,400.00	
<b>Total Local Services Taxes:</b>		<b>\$355,539.53</b>	<b>\$340,000.00</b>	<b>\$336,174.00</b>	<b>\$343,400.00</b>	
<b>Total Local Tax Enabling Acts:</b>		<b>\$10,958,212.59</b>	<b>\$10,617,374.00</b>	<b>\$10,349,726.00</b>	<b>\$10,785,005.00</b>	
<b>Real Property Taxes</b>						
DELINQUENT REAL ESTATE TAXES	01-300-301-020	\$14,017.06	\$5,500.00	\$26,000.00	\$15,718.00	
<b>Total Real Property Taxes:</b>		<b>\$14,017.06</b>	<b>\$5,500.00</b>	<b>\$26,000.00</b>	<b>\$15,718.00</b>	
<b>Total Taxes:</b>		<b>\$10,972,229.65</b>	<b>\$10,622,874.00</b>	<b>\$10,375,726.00</b>	<b>\$10,800,723.00</b>	
<b>Licenses and Permits</b>						
<b>Business Licenses and Permits</b>						
TRANSIENT RETAILER PERMITS	01-300-321-061	\$416.00	\$500.00	\$353.00	\$500.00	
HOME OCCUPATION PERMITS	01-300-321-062	\$300.00	\$300.00	\$557.00	\$500.00	
CABLE TV FRANCHISE FEES	01-300-321-080	\$261,328.05	\$225,000.00	\$244,658.00	\$250,000.00	
WINDSTREAM FRANCHISE FEE	01-300-321-081	\$714.77	\$1,500.00		\$0.00	
CELLULAR FRANCHISE FEES	01-300-321-082	\$0.00	\$1,000.00	\$500.00	\$500.00	
<b>Total Business Licenses and Permits:</b>		<b>\$262,758.82</b>	<b>\$228,300.00</b>	<b>\$246,068.00</b>	<b>\$251,500.00</b>	
<b>Non Business Licenses and Permits</b>						
SIGN PERMITS	01-300-322-082	\$17,365.00	\$17,000.00	\$17,000.00	\$17,000.00	
CONDITIONAL USE PERMITS	01-300-322-083	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
DRIVEWAY PERMITS	01-300-322-300	\$1,700.00	\$1,500.00	\$1,029.00	\$1,500.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
PAVE CUT PERMITS	01-300-322-500	\$6,600.00	\$4,000.00	\$5,400.00	\$1,300.00	
FIBEROPTIC LICENSE FEES	01-300-322-900	\$27,451.80	\$27,452.00	\$27,452.00	\$27,632.00	
<b>Total Non Business Licenses and Permits:</b>		<b>\$53,116.80</b>	<b>\$50,952.00</b>	<b>\$51,881.00</b>	<b>\$48,432.00</b>	
<b>Total Licenses and Permits:</b>		<b>\$315,875.62</b>	<b>\$279,252.00</b>	<b>\$297,949.00</b>	<b>\$299,932.00</b>	
<b>Fines and Forfeits</b>						
<b>Fines</b>						
FALSE ALARM FINES	01-300-331-120	\$75.00	\$100.00	\$75.00	\$100.00	
PARKING/SNOW/WEEDS FINES	01-300-331-140	\$5,658.31	\$5,000.00	\$4,927.00	\$5,000.00	
<b>Total Fines:</b>		<b>\$5,733.31</b>	<b>\$5,100.00</b>	<b>\$5,002.00</b>	<b>\$5,100.00</b>	
<b>Forfeits</b>						
MISC WRITEOFFS/ADJUSTMENTS	01-300-332-030	\$14.15	\$0.00		\$0.00	
<b>Total Forfeits:</b>		<b>\$14.15</b>	<b>\$0.00</b>		<b>\$0.00</b>	
<b>Total Fines and Forfeits:</b>		<b>\$5,747.46</b>	<b>\$5,100.00</b>	<b>\$5,002.00</b>	<b>\$5,100.00</b>	
<b>Interest, Rents, and Royalties</b>						
<b>Interest Earnings</b>						
INTEREST REVENUE-BANKS/CDS	01-300-341-000	\$103,764.29	\$186,000.00	\$0.00	\$197,641.00	
INTEREST REVENUE-RE ACCT	01-300-341-020	\$0.00	\$1,000.00		\$0.00	
INTEREST REVENUE	02-300-341-000	\$380.09	\$500.00	\$1,600.00	\$500.00	
INTEREST EARNINGS	03-300-341-000	\$1,377.65	\$1,400.00	\$1,012.00	\$1,400.00	
INTEREST EARNINGS	16-300-341-000	\$5,585.06	\$5,000.00	\$5,000.00	\$5,000.00	
INTEREST EARNED	19-300-341-000	\$280.19	\$250.00	\$464.00	\$400.00	
INTEREST EARNINGS	20-300-341-000	\$16,193.78	\$13,500.00	\$23,806.00	\$18,000.00	
INTEREST EARNINGS	30-300-341-000	\$9,635.85	\$11,000.00	\$13,000.00	\$15,200.00	
INTEREST EARNED	31-300-341-000	\$19,016.15	\$15,000.00	\$22,331.00	\$30,000.00	
INTEREST EARNINGS	32-300-341-000	\$52,789.16	\$53,000.00	\$135,000.00	\$53,000.00	
INTEREST EARNED	33-300-341-000	\$301.86	\$265.00	\$500.00	\$500.00	
INTEREST EARNED	34-300-341-000	\$2,842.78	\$2,600.00	\$0.00	\$2,500.00	



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
INTEREST EARNED	35-300-341-000	\$6,680.83	\$7,500.00	\$25,000.00	\$8,000.00	
INTEREST EARNED	60-300-341-000	\$503.67	\$10,000.00	\$593.00	\$500.00	
REALIZED GAIN/LOSS	60-300-341-010	\$189,629.46	\$0.00	\$0.00	\$0.00	
UNREALIZED G/L	60-300-341-020	-\$1,074,501.77	\$0.00	\$0.00	\$0.00	
INTEREST EARNED	65-300-341-000	\$298.91	\$100.00	\$300.00	\$100.00	
ICMA RETIREMENT INVESTMENT-G/L	65-300-341-010	-\$727,174.27	\$0.00	\$0.00	\$0.00	
INTEREST EARNED - PLGIT	93-300-341-000	\$139.26	\$100.00	\$125.00	\$100.00	
INTEREST EARNED - FNB	93-300-341-010	\$0.00	\$1,300.00	\$2,170.68	\$2,000.00	
REALIZED GAIN/LOSS	93-300-341-015	\$0.00	\$0.00	\$0.00	\$719.00	
INTEREST REV-CENTRE FOUNDATION	93-300-341-030	\$0.00	\$0.00	\$0.00	\$30,806.92	
<b>Total Interest Earnings:</b>		<b>-\$1,392,257.05</b>	<b>\$308,515.00</b>	<b>\$230,901.68</b>	<b>\$366,366.92</b>	
<b>Rents and Royalties</b>						
COG BUILDING RENT REVENUE	01-300-342-210	\$42,828.52	\$42,829.00	\$42,829.00	\$42,829.00	
CODES FIRE TRAILER BLDG LEASE	30-300-342-210	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	
RENT RECD - FARMHOUSE	93-300-342-200	\$11,119.27	\$12,000.00	\$9,308.00	\$9,600.00	
RENT RECD - HORSE BOARDING	93-300-342-220	\$2,887.75	\$3,600.00	\$2,798.00	\$2,800.00	
<b>Total Rents and Royalties:</b>		<b>\$66,835.54</b>	<b>\$68,429.00</b>	<b>\$64,935.00</b>	<b>\$65,229.00</b>	
<b>Total Interest, Rents, and Royalties:</b>		<b>-\$1,325,421.51</b>	<b>\$376,944.00</b>	<b>\$295,836.68</b>	<b>\$431,595.92</b>	
<b>Intergovernmental Revenues</b>						
<b>Federal Capital and Operating Grants</b>						
DUI GRANT REVENUE	01-300-351-030	\$48,907.95	\$40,000.00	\$34,213.00	\$29,047.00	
COVID FUNDING	01-300-351-050	\$1,018,536.00	\$0.00		\$0.00	
<b>Total Federal Capital and Operating Grants:</b>		<b>\$1,067,443.95</b>	<b>\$40,000.00</b>	<b>\$34,213.00</b>	<b>\$29,047.00</b>	
<b>State Capital and Operating Grants</b>						
BUCKLE UP REVENUE	01-300-354-022	\$0.00	\$0.00		\$11,512.00	
POLICE ACADEMY GRANT REVENUE	01-300-354-024	\$0.00	\$0.00	\$26,860.00	\$26,860.00	
DRIVE SAFE GRANT REVENUE	01-300-354-025	\$0.00	\$0.00		\$24,575.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
BNI LOCAL TASK FORCE REVENUE	01-300-354-027	\$8,972.58	\$8,500.00	\$12,850.00	\$10,000.00	
WINTER SNOW AGREEMENT	01-300-354-030	\$4,943.09	\$18,494.00	\$18,494.00	\$18,494.00	
DCNR GRANT REVENUE	20-300-354-010	\$0.00	\$200,000.00		\$700,000.00	
DCNR GRANT REVENUE	30-300-354-010	\$0.00	\$272,800.00	\$271,062.00	\$0.00	
RECYCLING EQUIPMENT	30-300-354-150	\$0.00	\$0.00	\$0.00	\$255,000.00	
MISC STATE GRANTS	30-300-354-160	\$1,000.00	\$0.00	\$0.00	\$0.00	
PTCI GRANT FUNDING	32-300-354-030	\$0.00	\$816,000.00	\$800,000.00	\$814,000.00	
DCNR GRANT REVENUE	34-300-354-010	\$0.00	\$636,066.00	\$636,066.00	\$448,066.00	
<b>Total State Capital and Operating Grants:</b>		<b>\$14,915.67</b>	<b>\$1,951,860.00</b>	<b>\$1,765,332.00</b>	<b>\$2,308,507.00</b>	
<b>State Shared Revenue and Entitlements</b>						
STATE POLICE FINES	01-300-355-000	\$8,251.93	\$8,000.00	\$7,400.00	\$7,500.00	
PURTA REVENUE	01-300-355-010	\$10,860.76	\$10,488.00	\$10,800.00	\$10,800.00	
LIQUOR LICENSE REVENUE	01-300-355-040	\$3,300.00	\$3,600.00	\$3,600.00	\$3,600.00	
ACT 205 STATE AID REVENUE	01-300-355-050	\$414,436.14	\$414,436.00	\$414,436.00	\$0.00	
FOREIGN FIRE RELIEF AID	01-300-355-070	\$143,295.90	\$143,296.00	\$142,825.00	\$143,000.00	
MARCELLUS SHALE IMPACT FEE	01-300-355-090	\$3,997.81	\$3,998.00	\$4,673.00	\$4,500.00	
STATE GRANT REVENUE	35-300-355-020	\$637,900.69	\$637,901.00	\$657,272.00	\$677,000.00	
ACT 205 FUNDING	60-300-355-050	\$722,734.00	\$379,487.00	\$379,487.00	\$361,090.00	
ACT 205 FUNDING	65-300-355-050	\$53,069.14	\$34,949.00	\$34,949.00	\$116,797.00	
<b>Total State Shared Revenue and Entitlements:</b>		<b>\$1,997,846.37</b>	<b>\$1,636,155.00</b>	<b>\$1,655,442.00</b>	<b>\$1,324,287.00</b>	
<b>State Payments in Lieu of Taxes</b>						
STATE FOREST LAND REVENUE	01-300-356-010	\$4,999.83	\$5,000.00	\$5,000.00	\$5,000.00	
STATE GAME COMMISSION REVENUE	01-300-356-020	\$3,110.89	\$3,111.00	\$3,111.00	\$3,111.00	
<b>Total State Payments in Lieu of Taxes:</b>		<b>\$8,110.72</b>	<b>\$8,111.00</b>	<b>\$8,111.00</b>	<b>\$8,111.00</b>	
<b>Local Government Units Capital and Operating Grants</b>						

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
LIQUID FUELS TAX GRANT REVENUE	01-300-357-030	\$0.00	\$50,000.00		\$50,000.00	
LOCAL TOURISM GRANTS	01-300-357-040	\$9,000.00	\$30,000.00		\$0.00	
UTILITY REIMBURSEMENTS	32-300-357-000	\$0.00	\$0.00	\$0.00	\$10,000.00	
<b>Total Local Government Units Capital and Operating Grants:</b>		<b>\$9,000.00</b>	<b>\$80,000.00</b>	<b>\$0.00</b>	<b>\$60,000.00</b>	
<b>Local Government Units Contracted Intergovernmental Services</b>						
SHARED CUSTODIAN REVENUE	01-300-358-300	\$15,950.52	\$0.00		\$0.00	
<b>Total Local Government Units Contracted Intergovernmental Services:</b>		<b>\$15,950.52</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Local Government Units Authority Payments and Payments in Lieu of Taxes</b>						
PENN STATE SETTLEMENT REVENUE	01-300-359-000	\$151,878.67	\$151,879.00	\$151,879.00	\$152,000.00	
<b>Total Local Government Units Authority Payments and Payments in Lieu of Taxes:</b>		<b>\$151,878.67</b>	<b>\$151,879.00</b>	<b>\$151,879.00</b>	<b>\$152,000.00</b>	
<b>Total Intergovernmental Revenues:</b>		<b>\$3,265,145.90</b>	<b>\$3,868,005.00</b>	<b>\$3,614,977.00</b>	<b>\$3,881,952.00</b>	
<b>Charges for Services</b>						
<b>General Government</b>						
NSF CHARGES REVENUE	01-300-361-000	\$1,571.51	\$200.00	\$154.00	\$200.00	
MISCELLANEOUS PERMITS	01-300-361-300	\$30.00	\$0.00		\$0.00	
SITE PLAN REVIEW FEES	01-300-361-320	\$7,745.00	\$5,000.00	\$5,135.00	\$5,200.00	
TOWNSHIP ENGINEER REVIEW FEES	01-300-361-321	\$16,552.22	\$10,000.00	\$25,558.00	\$18,000.00	
ZONING PERMITS	01-300-361-330	\$12,810.00	\$15,000.00	\$13,594.00	\$15,000.00	
RENTAL PERMITS	01-300-361-331	\$11,154.00	\$7,500.00	\$5,580.00	\$7,500.00	
HEARING/VARIANCE FEES	01-300-361-340	\$2,000.00	\$2,000.00	\$4,543.00	\$0.00	
LIGHTING PLAN APPLICATION FEE	01-300-361-410	\$200.00	\$300.00	\$171.00	\$200.00	
SCASD TAX COLLECTION REVENUE	01-300-361-630	\$29,081.37	\$40,000.00	\$28,500.00	\$30,000.00	
TAX CERTIFICATION REVENUE	01-300-361-650	\$4,510.00	\$6,000.00	\$4,449.00	\$4,500.00	
ORDINANCE AMENDMENT FEES	01-300-361-750	\$500.00	\$0.00	\$250.00	\$250.00	
<b>Total General Government:</b>		<b>\$86,154.10</b>	<b>\$86,000.00</b>	<b>\$87,934.00</b>	<b>\$80,850.00</b>	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Public Safety</b>						
AG PROGRESS DAYS REVENUE	01-300-362-010	\$8,257.48	\$8,200.00	\$8,300.00	\$8,300.00	
POLICE ASSISTANCE AT PSU	01-300-362-101	\$70,007.46	\$72,713.00	\$72,713.00	\$73,000.00	
LOCAL BACKGROUND CHECKS	01-300-362-111	\$22.00	\$200.00	\$302.00	\$200.00	
SALARIES AND WAGES - FULL TIME	01-300-362-112	\$0.00	\$0.00		\$150.00	
PARKING PERMITS	01-300-362-220	\$181.00	\$150.00	\$75.00	\$150.00	
SPECIAL EVENTS PERMITS	01-300-362-450	\$25.00	\$50.00	\$43.00	\$25.00	
<b>Total Public Safety:</b>		<b>\$78,492.94</b>	<b>\$81,313.00</b>	<b>\$81,433.00</b>	<b>\$81,825.00</b>	
<b>Health</b>						
HEALTH INSPECTION FEES	01-300-365-200	\$7,743.58	\$8,500.00	\$8,300.00	\$8,500.00	
<b>Total Health:</b>		<b>\$7,743.58</b>	<b>\$8,500.00</b>	<b>\$8,300.00</b>	<b>\$8,500.00</b>	
<b>Culture and Recreation</b>						
ROUTE 45 GRANTS	01-300-367-300	\$18,000.00	\$10,000.00		\$0.00	
CONTRIBUTIONS	34-300-367-000	\$387.00	\$0.00	\$0.00	\$0.00	
<b>Total Culture and Recreation:</b>		<b>\$18,387.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Charges for Services:</b>		<b>\$190,777.62</b>	<b>\$185,813.00</b>	<b>\$177,667.00</b>	<b>\$171,175.00</b>	
<b>Special Assessments</b>						
<b>Special Assessments</b>						
STREET LIGHT ASSESSMENTS	02-300-383-110	\$17,128.13	\$25,926.00	\$19,000.00	\$25,926.00	
HYDRANT ASSESSMENTS	03-300-383-020	\$128,938.73	\$160,000.00	\$180,000.00	\$135,000.00	
STORMWATER FEE REVENUE	20-300-383-130	\$1,504,525.32	\$1,520,000.00	\$1,520,000.00	\$1,520,000.00	
<b>Total Special Assessments:</b>		<b>\$1,650,592.18</b>	<b>\$1,705,926.00</b>	<b>\$1,719,000.00</b>	<b>\$1,680,926.00</b>	
<b>Contributions and Donations from Private Sources</b>						
PARK DONATIONS	34-300-387-000	\$0.00	\$126,000.00	\$0.00	\$0.00	
OTHER DONATIONS	93-300-387-000	\$0.00	\$0.00	\$2,357.40	\$0.00	
DOG PARK CONTRIBUTIONS	93-300-387-010	\$750.00	\$0.00	\$0.00	\$0.00	
<b>Total Contributions and Donations from Private Sources:</b>		<b>\$750.00</b>	<b>\$126,000.00</b>	<b>\$2,357.40</b>	<b>\$0.00</b>	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>All Other Unclassified Operating Revenue</b>						
MISCELLANEOUS REVENUE	01-300-389-000	\$2,728.80	\$2,000.00	\$2,000.00	\$2,000.00	
UNEMPLOYMENT COMP REFUNDS	01-300-389-010	\$2,260.00	\$0.00	\$2,244.00	\$2,200.00	
INSURANCE CLAIMS/REFUNDS	01-300-389-020	\$9,607.45	\$0.00	\$78,730.00	\$0.00	
PENN PRIME INSURANCE DISCOUNTS	01-300-389-030	\$0.00	\$100,000.00	\$100,000.00	\$100,000.00	
SAFETY PROGRAM AWARD REVENUE	01-300-389-040	\$0.00	\$2,000.00		\$0.00	
HEALTH INSURANCE REFUNDS	01-300-389-050	\$0.00	\$62,000.00	\$57,837.00	\$55,000.00	
PCARD REBATES	01-300-389-060	\$678.54	\$600.00		\$500.00	
WORKERS COMP REFUNDS	01-300-389-080	\$4,565.00	\$0.00		\$0.00	
WELLNESS FUND GRANTS	01-300-389-090	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
MISCELLANEOUS REVENUE	60-300-389-000	\$818.69	\$0.00	\$0.00	\$0.00	
EMPLOYEE CONTRIBUTIONS	60-300-389-020	\$69,317.79	\$60,000.00	\$60,000.00	\$101,472.00	
EMPLOYER CONTRIBUTIONS	65-300-389-000	\$148,698.90	\$197,148.00	\$197,148.00	\$161,088.00	
FOREFEITURES REVENUE	65-300-389-020	\$22,425.09	\$0.00	\$0.00	\$0.00	
EMPLOYER HEALTH CONTRIBUTIONS	65-300-389-030	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	
MISCELLANEOUS REVENUE	93-300-389-000	\$3,959.34	\$0.00	\$2,357.00	\$0.00	
<b>Total All Other Unclassified Operating Revenue:</b>		<b>\$271,059.60</b>	<b>\$430,748.00</b>	<b>\$507,316.00</b>	<b>\$429,260.00</b>	
<b>Total Special Assessments:</b>		<b>\$1,922,401.78</b>	<b>\$2,262,674.00</b>	<b>\$2,228,673.40</b>	<b>\$2,110,186.00</b>	
<b>Other Financing Sources</b>						
<b>Proceeds of General Fixed Asset Disposition</b>						
SALE OF FIXED ASSETS	30-300-391-100	\$5,100.00	\$5,000.00	\$0.00	\$5,000.00	
<b>Total Proceeds of General Fixed Asset Disposition:</b>		<b>\$5,100.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	
<b>Interfund Operating Transfers</b>						
TRANSFER IN GENERAL FUND	16-300-392-001	\$400,000.00	\$300,000.00	\$400,000.00	\$386,667.00	
TRANSFER IN-GENERAL FUND	19-300-392-001	\$0.00	\$10,000.00	\$10,000.00	\$0.00	
TRANSFER IN-GENERAL FUND	20-300-392-001	\$0.00	\$450,000.00	\$140,000.00	\$250,000.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
TRANSFER IN GENERAL FUND	30-300-392-001	\$400,000.00	\$975,000.00	\$891,429.00	\$800,000.00	
TRANSFER IN-GENERAL FUND	32-300-392-001	\$1,645,677.66	\$1,308,233.00	\$1,308,233.00	\$1,178,525.00	
TRANSFER IN-GENERAL FUND	34-300-392-001	\$0.00	\$900,000.00	\$900,000.00	\$0.00	
TRANSFER IN-GENERAL FUND	35-300-392-001	\$0.00	\$50,000.00	\$771,429.00	\$50,000.00	
TRANSFER IN-GENERAL FUND	65-300-392-001	\$5,000.00	\$0.00	\$0.00	\$151,519.00	
<b>Total Interfund Operating Transfers:</b>		<b>\$2,450,677.66</b>	<b>\$3,993,233.00</b>	<b>\$4,421,091.00</b>	<b>\$2,816,711.00</b>	
<b>Refunds of Prior Year Expenditures</b>						
REFUND OF PRIOR YEARS EXPENSES	01-300-395-000	\$0.00	\$0.00	\$241.31	\$0.00	
<b>Total Refunds of Prior Year Expenditures:</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$241.31</b>	<b>\$0.00</b>	
<b>Total Other Financing Sources:</b>		<b>\$2,455,777.66</b>	<b>\$3,998,233.00</b>	<b>\$4,421,332.31</b>	<b>\$2,821,711.00</b>	
<b>Total Revenue Source:</b>		<b>\$17,802,534.18</b>	<b>\$21,598,895.00</b>	<b>\$21,417,163.39</b>	<b>\$20,522,374.92</b>	

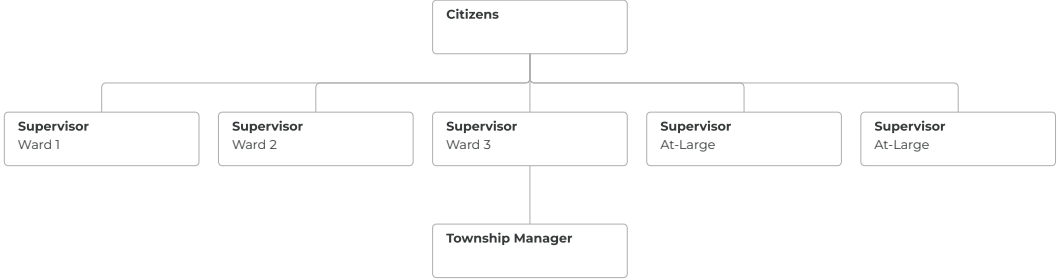
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# DEPARTMENTS

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# General Government

## Organizational Chart

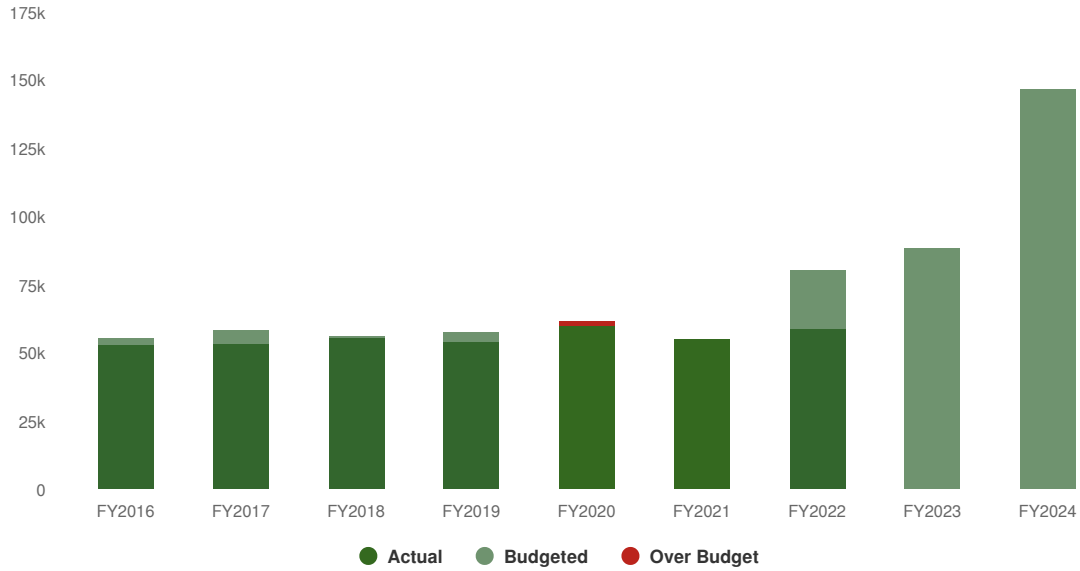


## Expenditures Summary

**\$147,182**    **\$58,693**  
(66.33% vs. prior year)

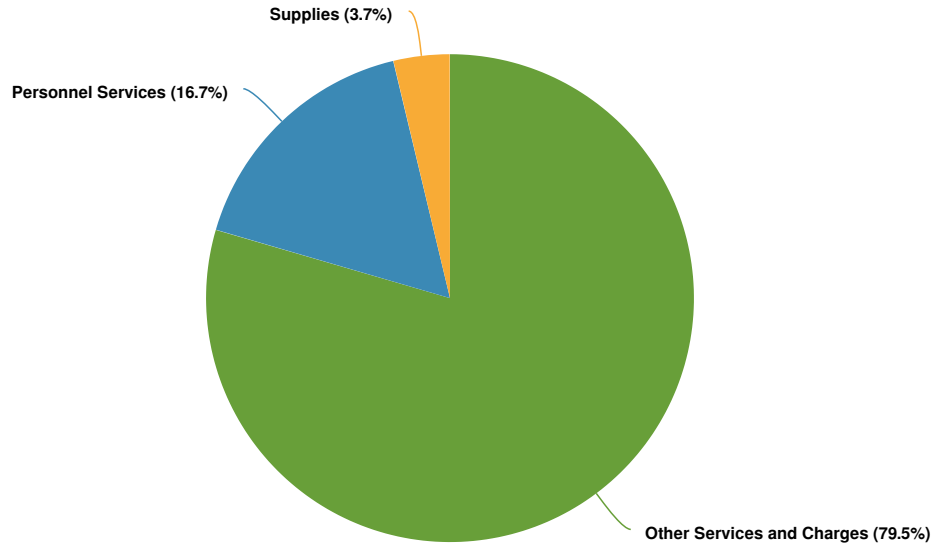


## General Government Proposed and Historical Budget vs. Actual

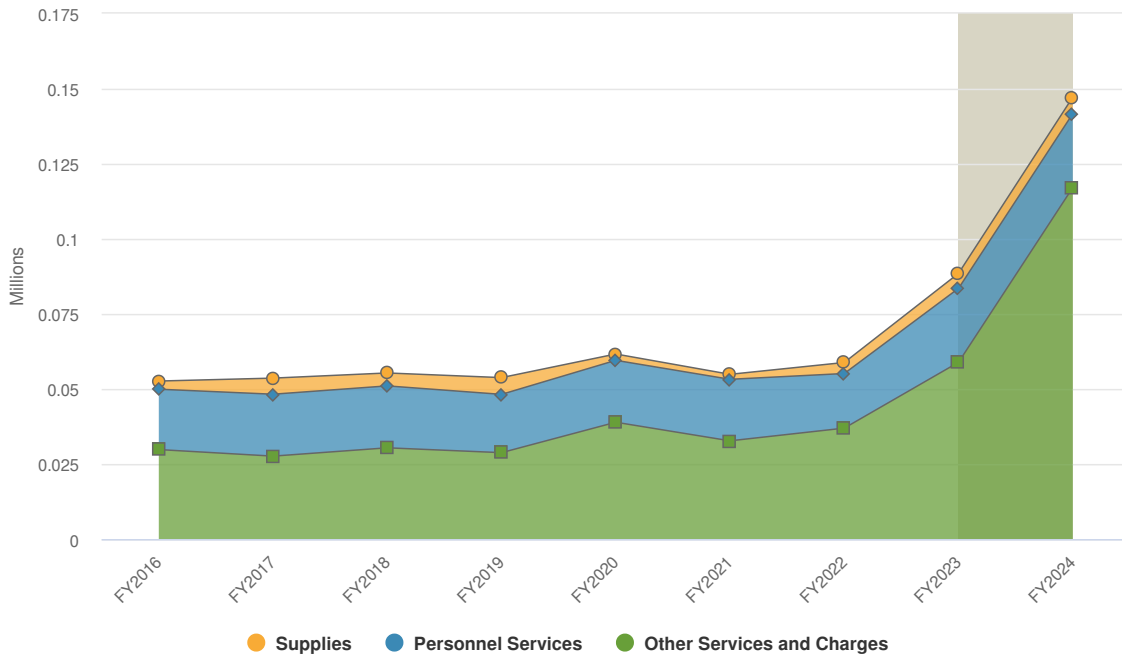


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



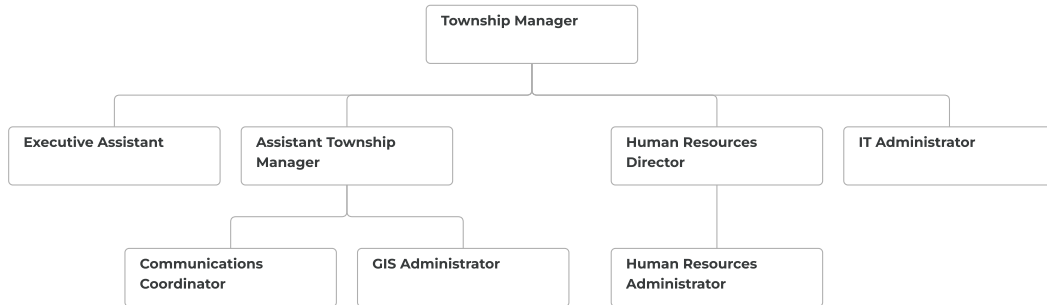
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Expense Objects</b>					
<b>Personnel Services</b>					
SUPERVISORS COMPENSATION	01-400-400-105	\$18,186.92	\$20,625.00	\$20,625.00	
GENERAL GOVERNMENT TRAINING	01-400-400-180	\$0.00	\$4,000.00	\$4,000.00	
<b>Total Personnel Services:</b>		<b>\$18,186.92</b>	<b>\$24,625.00</b>	<b>\$24,625.00</b>	
<b>Supplies</b>					
GENERAL EXPENSE	01-400-400-240	\$3,675.15	\$5,000.00	\$5,500.00	
<b>Total Supplies:</b>		<b>\$3,675.15</b>	<b>\$5,000.00</b>	<b>\$5,500.00</b>	
<b>Other Services and Charges</b>					
PROFESSIONAL SERVICES	01-400-400-310			\$45,000.00	This appropriation allows for Delta Development services to identify and submit grants and leadership retreat for public officials.
CNET CONTRIBUTIONS	01-400-400-320	\$24,366.00	\$35,739.00	\$44,557.00	
TRANSPORTATION	01-400-400-330	\$0.00	\$250.00	\$1,000.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
TRAVEL & MEALS	01-400-400-331			\$350.00	
ADVERTISING & PRINTING	01-400-400-340	\$10,575.99	\$15,000.00	\$16,000.00	
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-400-420	\$1,992.52	\$7,875.00	\$10,150.00	
<i>PELRAS Membership</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$450.00</i>	
<i>Centre County Association of Township Officials</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$250.00</i>	
<i>CBICC</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$575.00</i>	
<i>PML Annual Summit</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,875.00</i>	
<i>PML Membership</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$3,000.00</i>	
<i>Miscellaneous Training</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$500.00</i>	
<i>Sustainable PA Conference</i>	<i>01-400-400-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,500.00</i>	
<b>Total Other Services and Charges:</b>		<b>\$36,934.51</b>	<b>\$58,864.00</b>	<b>\$117,057.00</b>	
<b>Total Expense Objects:</b>		<b>\$58,796.58</b>	<b>\$88,489.00</b>	<b>\$147,182.00</b>	

# Admin

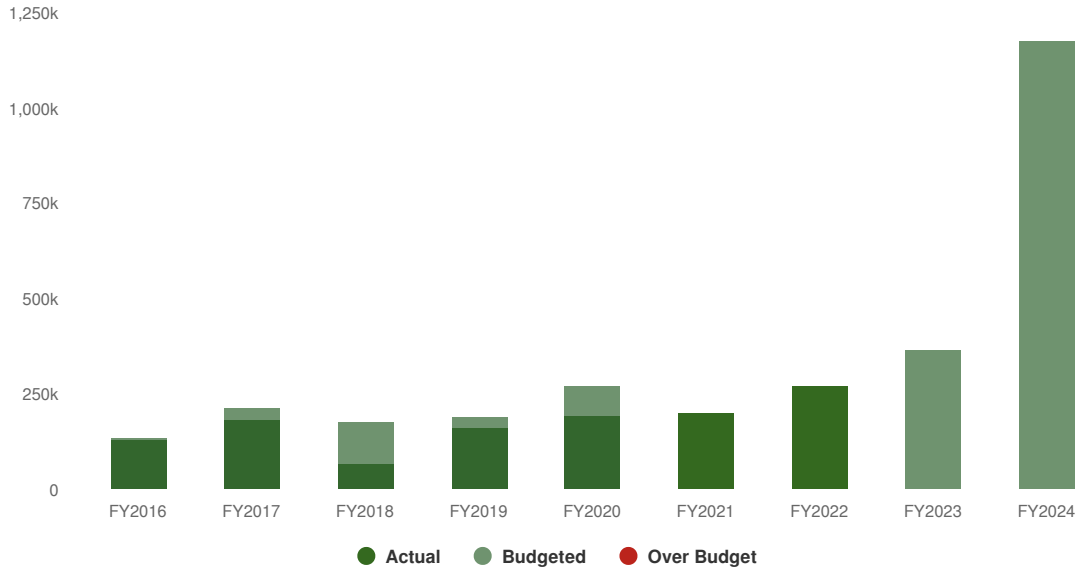
## Administration



## Expenditures Summary

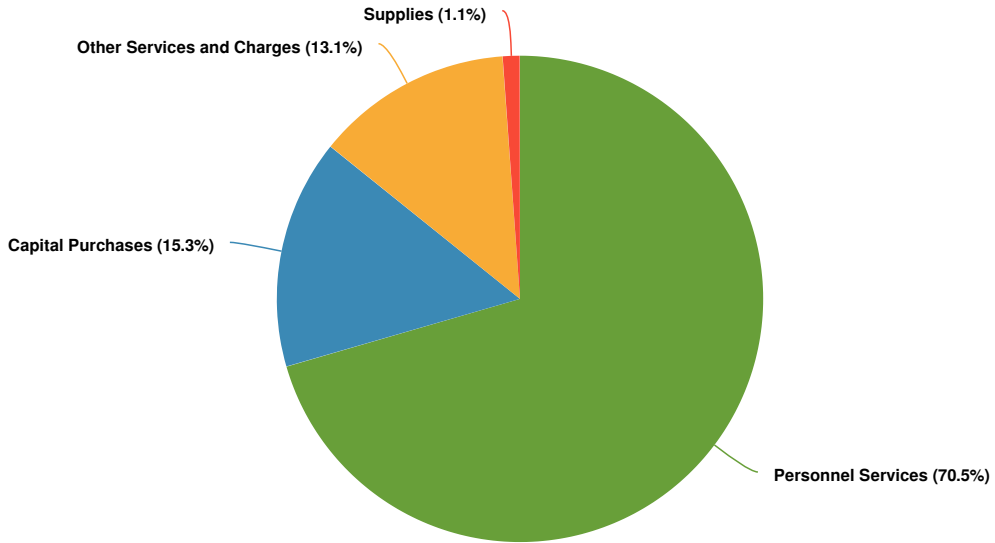
**\$1,176,007** **\$811,647**  
(222.76% vs. prior year)

### Admin Proposed and Historical Budget vs. Actual

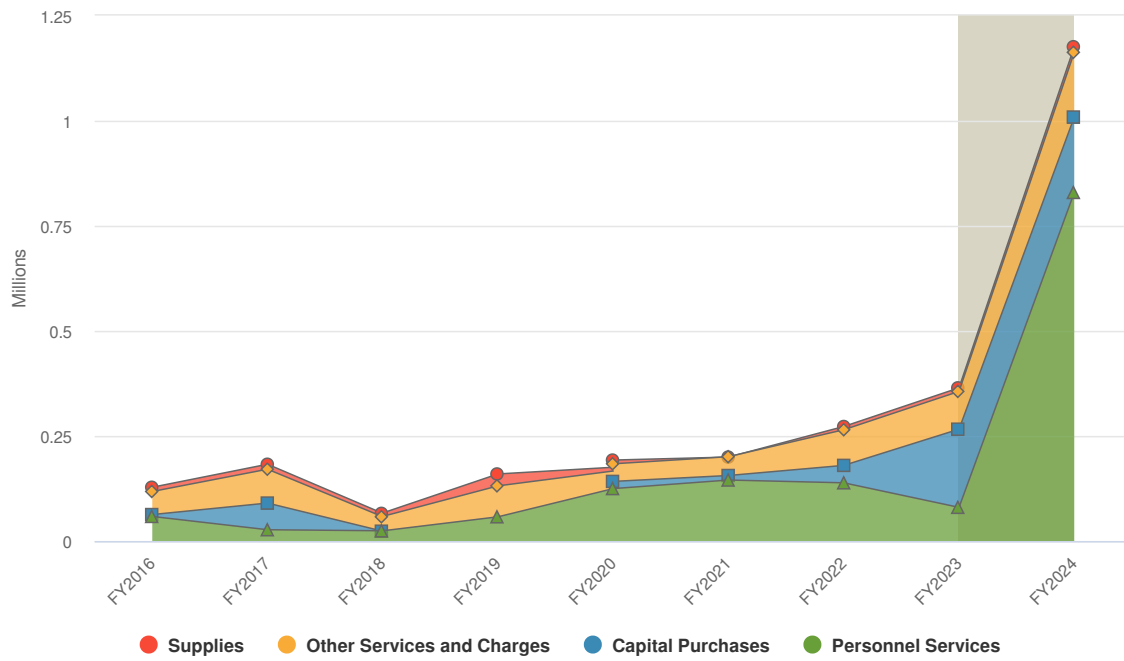


### Expenditures by Expense Type

#### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

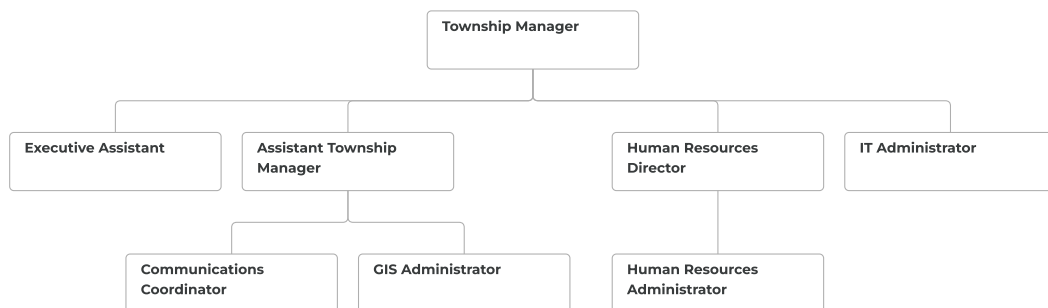
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Expense Objects</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES - FULL TIME	01-400-401-112	\$138,403.15	\$80,000.00	\$753,986.00	Funds allocated for full-time staff salaries and wages for staff in the administration department.
SALARIES AND WAGES - PART TIME	01-400-401-115			\$75,222.00	This account represents wages for part-time recording secretary, part-time AmeriCorp position, and intern. AmeriCorp position will assist administration in achieving the sustainability goals established in strategic plan and in collaboration with CRPA.
<b>Total Personnel Services:</b>		<b>\$138,403.15</b>	<b>\$80,000.00</b>	<b>\$829,208.00</b>	
<b>Supplies</b>					
OFFICE SUPPLIES	01-400-401-210	\$2,023.33	\$2,000.00	\$3,500.00	
GENERAL EXPENSE	01-400-401-240	\$1,156.58	\$3,500.00	\$3,500.00	
ELECTRONIC EQUIP MAINTENANCE	01-400-401-252	\$4,547.68	\$2,500.00	\$5,500.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
GENERAL EXPENSE	16-400-401-240	\$0.00	\$500.00	\$800.00	This account represents miscellaneous expenses related to debt service. Typically an annual bank fee for administering the bond account.
GENERAL EXPENSE	60-400-401-240	\$20.00	\$0.00	\$0.00	
<b>Total Supplies:</b>		<b>\$7,747.59</b>	<b>\$8,500.00</b>	<b>\$13,300.00</b>	
<b>Other Services and Charges</b>					
PROV SERV	01-400-401-310		\$0.00	\$87,500.00	This line item represents professional services which includes SPPA consultant fees, professional assistance for creation of development of standard operating procedures for union and non-union, onboarding, and orientation as well for temporary staffing agencies, if needed.
COMMUNICATIONS	01-400-401-320	\$15,891.58	\$24,545.00	\$24,380.00	
<i>Cell/Telephone Charges</i>	01-400-401-320	\$0.00	\$0.00	\$3,160.00	
<i>Federal Express</i>	01-400-401-320	\$0.00	\$0.00	\$200.00	
<i>Print Newsletters (2)</i>	01-400-401-320	\$0.00	\$0.00	\$10,000.00	
<i>Promotional Material</i>	01-400-401-320	\$0.00	\$0.00	\$1,500.00	
<i>Constant Contact</i>	01-400-401-320	\$0.00	\$0.00	\$400.00	
<i>Routine Postage</i>	01-400-401-320	\$0.00	\$0.00	\$7,000.00	
<i>Special Mailings</i>	01-400-401-320	\$0.00	\$0.00	\$1,500.00	
<i>Canva Pro</i>	01-400-401-320	\$0.00	\$0.00	\$120.00	
<i>Welcome Postcards</i>	01-400-401-320	\$0.00	\$0.00	\$500.00	
COMMUNITY ENGAGEMENT	01-400-401-329	\$628.44	\$2,000.00	\$3,000.00	
<i>Meals for Events</i>	01-400-401-329	\$0.00	\$0.00	\$2,000.00	<i>Appropriations reserved for meals for outreach and events such as coffee and conversation.</i>
<i>Outreach and Events</i>	01-400-401-329	\$0.00	\$0.00	\$1,000.00	<i>Appropriations for this account will be used to engage residents in forum or focus groups as needed. Additionally, the Township anticipates hosting a business roundtable.</i>
TRANSPORTATION	01-400-401-330	\$0.00	\$250.00	\$250.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
ADVERTISING AND PRINTING	01-400-401-340	\$3,162.06	\$21,000.00	\$15,000.00	
<i>Codification Updates</i>	01-400-401-340	\$0.00	\$0.00	\$14,000.00	
<i>Printing Costs</i>	01-400-401-340	\$0.00	\$0.00	\$1,000.00	
BONDING	01-400-401-350	\$1,369.00	\$625.00	\$1,369.00	
RECRUITMENT	01-400-401-370	\$46,916.96	\$18,000.00	\$0.00	
STAFF RECRUITMENT	01-400-401-371	\$0.00	\$10,000.00	\$7,500.00	This line item is reserved for job posting and advertisement to fill vacancies as needed.
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-401-420	\$9,168.15	\$12,940.00	\$14,500.00	
<i>APMM Membership (2)</i>	01-400-401-420	\$0.00	\$0.00	\$350.00	
<i>APMM Conference Registration (2)</i>	01-400-401-420	\$0.00	\$0.00	\$2,600.00	<i>APMM Conference Registration for Township Manager and Assistant Township Manager.</i>
<i>ICMA Membership (2)</i>	01-400-401-420	\$0.00	\$0.00	\$2,800.00	
<i>APMM Executive Development Conference</i>	01-400-401-420	\$0.00	\$0.00	\$700.00	<i>Registration and lodging for the Township Manager.</i>
<i>Subscriptions</i>	01-400-401-420	\$0.00	\$0.00	\$100.00	
<i>PELRAS (4)</i>	01-400-401-420	\$0.00	\$0.00	\$1,200.00	<i>Registration for Township Manager, Assistant Township Manager, Human Resources Director, and Administrator.</i>
<i>ICMA Conference (2)</i>	01-400-401-420	\$0.00	\$0.00	\$3,500.00	<i>ICMA Conference registration, travel, and lodging for Township Manager and Assistant Township Manager</i>
<i>Workshops &amp; Training</i>	01-400-401-420	\$0.00	\$0.00	\$1,000.00	
<i>Annual SHRM Membership</i>	01-400-401-420	\$0.00	\$0.00	\$600.00	
<i>Annual Benecon Seminar (2)</i>	01-400-401-420	\$0.00	\$0.00	\$1,000.00	<i>Registration for Human Resources Director and Administrator.</i>
<i>SHRM Certification Retention</i>	01-400-401-420	\$0.00	\$0.00	\$250.00	<i>Continuing education for SHRM certification retention.</i>
<i>Municipal Secretaries and Administrator Training</i>	01-400-401-420	\$0.00	\$0.00	\$400.00	<i>PA Municipal Training Hub virtual course for administrators. Instructors will review a number of topics that attendees need to be familiar with including: budgeting, purchasing, advertising and meeting management.</i>
RHS FEES	65-400-401-310	\$125.00	\$0.00	\$0.00	
401 PLAN FEES	65-400-401-317	\$7,554.74	\$0.00	\$0.00	

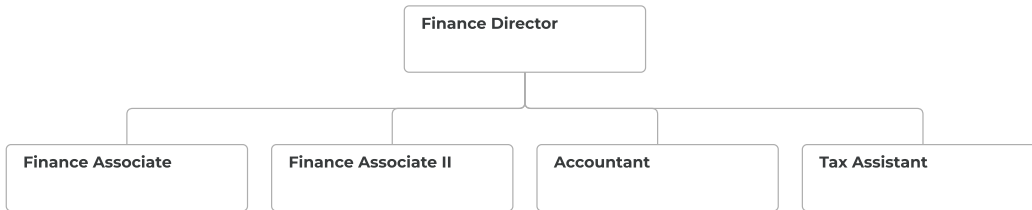


Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
ADVERTISING AND PRINTING	93-400-401-340	\$0.00	\$500.00	\$500.00	
<b>Total Other Services and Charges:</b>		<b>\$84,815.93</b>	<b>\$89,860.00</b>	<b>\$153,999.00</b>	
<b>Capital Purchases</b>					
OFFICE EQUIPMENT	01-400-401-750	\$34.92	\$0.00	\$5,500.00	
ADMIN CAPITAL PURCHASES	30-400-401-750	\$41,422.36	\$186,000.00	\$149,000.00	
<i>Lobby &amp; Conference Furniture (carry over)</i>	30-400-401-750	\$0.00	\$0.00	\$15,000.00	
<i>Strategic Communications Plan</i>	30-400-401-750	\$0.00	\$0.00	\$35,000.00	
<i>Administration Vehicle</i>	30-400-401-750	\$0.00	\$0.00	\$40,000.00	
<i>Disaster Recovery Test</i>	30-400-401-750	\$0.00	\$0.00	\$10,000.00	
<i>Office furniture</i>	30-400-401-750	\$0.00	\$0.00	\$5,500.00	
<i>IT Strategic Plan (carry over)</i>	30-400-401-750	\$0.00	\$0.00	\$18,500.00	
<i>Police Organizational Assessment</i>	30-400-401-750	\$0.00	\$0.00	\$25,000.00	
LOCAL MATCH FOR BROADBAND EXPANSION	30-400-460-465			\$25,000.00	Matching contribution for broadband expansion.
<b>Total Capital Purchases:</b>		<b>\$41,457.28</b>	<b>\$186,000.00</b>	<b>\$179,500.00</b>	
<b>Total Expense Objects:</b>		<b>\$272,423.95</b>	<b>\$364,360.00</b>	<b>\$1,176,007.00</b>	



## Finance & Tax

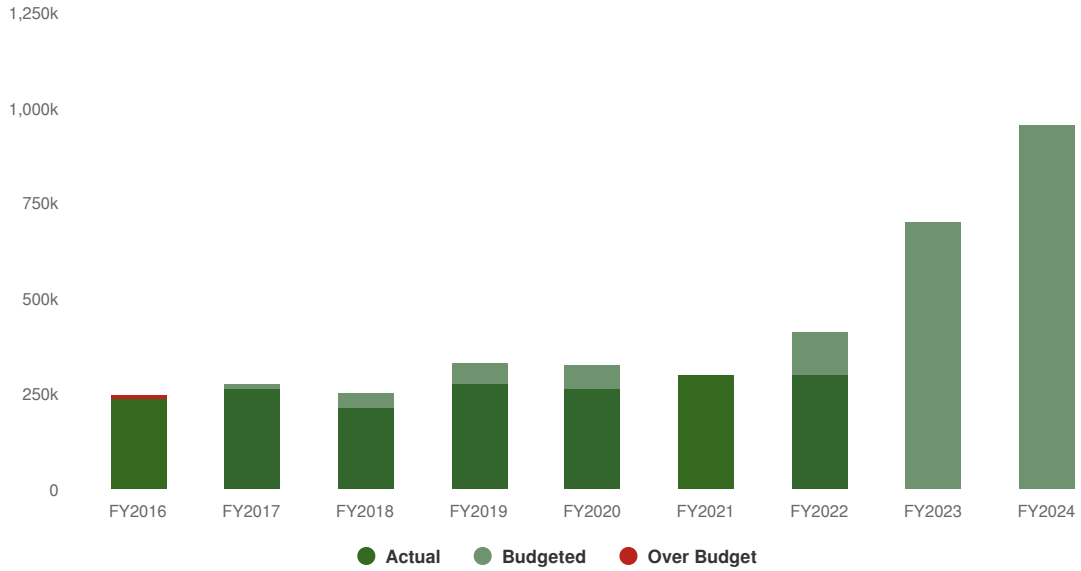
## Finance & Tax



## Expenditures Summary

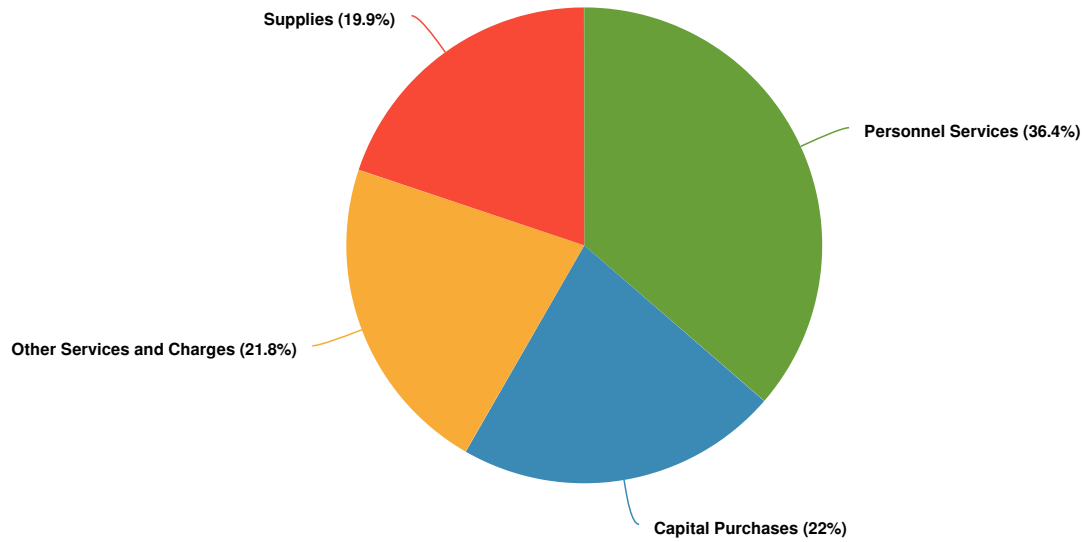
**\$953,389**    **\$253,268**  
(36.17% vs. prior year)

### Finance & Tax Proposed and Historical Budget vs. Actual

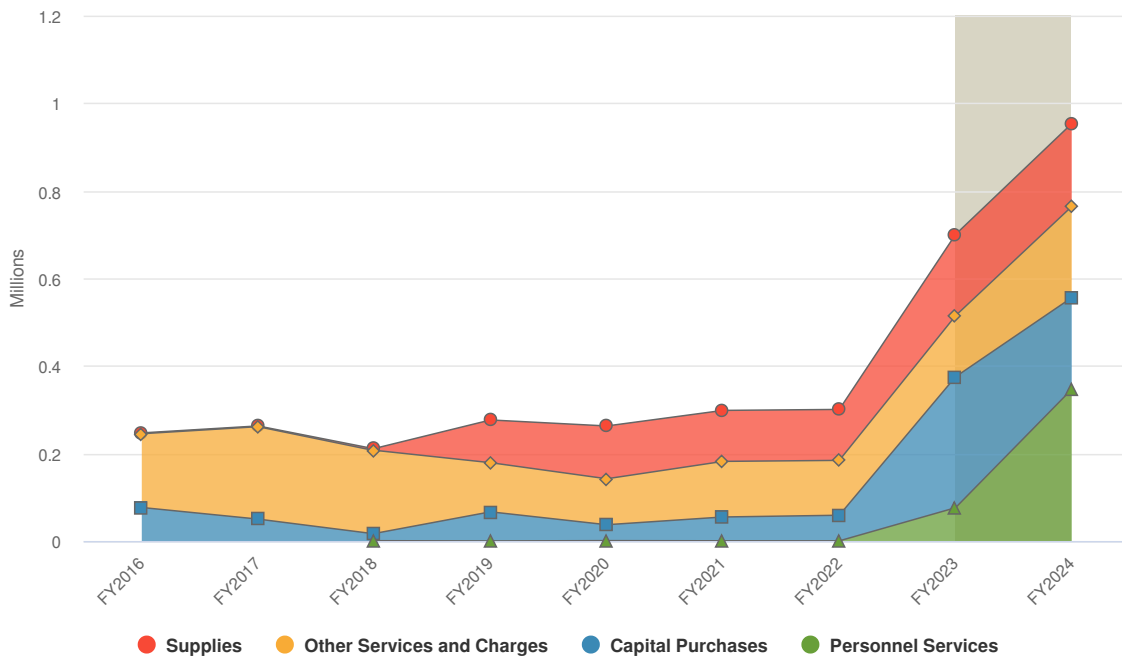


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Expense Objects</b>					
<b>Personnel Services</b>					
SALARIES & WAGES - FULL TIME	01-400-402-112			\$302,336.00	Full-time staff salaries.
FINANCE OFFICE OVERTIME	01-400-402-180	\$487.45	\$500.00	\$500.00	
SALARIES AND WAGES - FULL TIME	01-400-403-112			\$43,721.00	
TAX STAFF OVERTIME	01-400-403-180	-\$206.96	\$500.00	\$0.00	
SALARIES AND WAGES - FULL TIME	01-400-407-112	\$0.00	\$75,000.00	\$0.00	
<b>Total Personnel Services:</b>		<b>\$280.49</b>	<b>\$76,000.00</b>	<b>\$346,557.00</b>	
<b>Supplies</b>					
OFFICE SUPPLIES	01-400-402-210	\$491.42	\$500.00	\$0.00	
GENERAL EXPENSE	01-400-402-240	\$246.62	\$300.00	\$0.00	
ELECTRONIC EQUIPMENT MAINTENANCE	01-400-402-252	\$10,765.01	\$13,000.00	\$0.00	
OFFICE SUPPLIES	01-400-403-210	\$63.31	\$300.00	\$500.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
GENERAL EXPENSE	01-400-403-240	\$0.00	\$50.00	\$0.00	
ELECTRONIC EQUIP MAINTENANCE	01-400-403-252	\$327.60	\$500.00	\$0.00	
GENERAL EXPENSE	01-400-407-240	\$25.17	\$500.00	\$0.00	
ELECTRONIC EQUIPMENT MAINTENANCE	01-400-407-252	\$104,473.51	\$170,535.00	\$188,812.00	
<i>Telecommunications Platform for Office</i>	01-400-407-252	\$0.00	\$0.00	\$12,000.00	
<i>Hinton &amp; Associates - Sentinel One</i>	01-400-407-252	\$0.00	\$0.00	\$4,860.00	90 @ 4.50/month
<i>ESRI Licensing</i>	01-400-407-252	\$0.00	\$0.00	\$25,000.00	Additional ESRI Licenses to support Asset Management Program.
<i>Hinton Associates - Onsite &amp; Offsite System Backup Licensing</i>	01-400-407-252	\$0.00	\$0.00	\$7,920.00	SaaS through Hinton Associates.
<i>AutoCAD Licensing</i>	01-400-407-252	\$0.00	\$0.00	\$5,500.00	
<i>Synergis support for AutoCAD</i>	01-400-407-252	\$0.00	\$0.00	\$1,200.00	
<i>CDI Laserfiche Licenses</i>	01-400-407-252	\$0.00	\$0.00	\$23,750.00	
<i>Adobe Acrobat Pro and Creative Cloud</i>	01-400-407-252	\$0.00	\$0.00	\$4,000.00	
<i>Nitro Pro Licenses</i>	01-400-407-252	\$0.00	\$0.00	\$900.00	
<i>PAVER Software</i>	01-400-407-252	\$0.00	\$0.00	\$550.00	
<i>Civic Plus Web Hosting</i>	01-400-407-252	\$0.00	\$0.00	\$3,750.00	
<i>Microsoft Exchange Licensing</i>	01-400-407-252	\$0.00	\$0.00	\$8,352.00	
<i>Microsoft Office 365 Licenses</i>	01-400-407-252	\$0.00	\$0.00	\$10,000.00	
<i>Firewall/Anti-Virus/Webfiltering</i>	01-400-407-252	\$0.00	\$0.00	\$4,200.00	
<i>GasBoy Fuel Maintenance</i>	01-400-407-252	\$0.00	\$0.00	\$500.00	
<i>Springbrook Cloud Version Annual Fee</i>	01-400-407-252	\$0.00	\$0.00	\$30,000.00	
<i>Hinton Associates - Dell Laptop Drive Encryption</i>	01-400-407-252	\$0.00	\$0.00	\$1,500.00	
<i>General Code Ordinance Hosting</i>	01-400-407-252	\$0.00	\$0.00	\$1,195.00	
<i>SYNCHRO Traffic Engineering</i>	01-400-407-252	\$0.00	\$0.00	\$3,700.00	
<i>CivicClerk Agenda Management</i>	01-400-407-252	\$0.00	\$0.00	\$4,935.00	
<i>ClearGov Budget Builder</i>	01-400-407-252	\$0.00	\$0.00	\$30,000.00	Digital Budget Book, operating budget, personnel budget, capital budgeting software.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>T2 Parking Enforcement Management</i>	01-400-407-252	\$0.00	\$0.00	\$5,000.00	<i>T2 Systems Parking Enforcement Management manages on-street parking permits and aid in parking enforcement that negates Clean Certification for the Ordinance Enforcement Officer and additional State requirements.</i>
<b>Total Supplies:</b>		<b>\$116,392.64</b>	<b>\$185,685.00</b>	<b>\$189,312.00</b>	
<b>Other Services and Charges</b>					
PROF. SERV	01-400-402-310	\$0.00	\$0.00	\$45,000.00	Professional services provided by Government for Solutions in Q1 and Q2 of 2024 to serve as a resource for new finance director.
<i>Government Finance Solutions</i>	01-400-402-310	\$0.00	\$0.00	\$25,000.00	<i>Professional services provided by Government Finance Solutions in Q1 and Q2 of 2024 to serve as a resource for new finance director.</i>
<i>Keystone Payroll Services</i>	01-400-402-310	\$0.00	\$0.00	\$20,000.00	<i>Keystone Payroll supports payroll functions for staff, police, and Teamsters payrolls.</i>
FEES FOR ANNUAL AUDIT	01-400-402-311	\$32,680.05	\$40,000.00	\$40,000.00	
COMMUNICATIONS	01-400-402-320	\$479.96	\$480.00	\$1,200.00	
ADVERTISING AND PRINTING	01-400-402-340	\$928.07	\$1,200.00	\$1,500.00	
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-402-420	\$1,168.99	\$1,500.00	\$7,750.00	
<i>Training and Memberships</i>	01-400-402-420	\$0.00	\$0.00	\$3,000.00	
<i>Government Finance Officers Association Membership (GFOA)</i>	01-400-402-420	\$0.00	\$0.00	\$750.00	
<i>GFOA Conference</i>	01-400-402-420	\$0.00	\$0.00	\$4,000.00	
AUDITING SERVICES	93-400-402-311	\$0.00	\$1,200.00	\$1,200.00	
POSTAGE	01-400-403-320	\$4,310.86	\$6,000.00	\$6,000.00	
ADVERTISING AND PRINTING	01-400-403-340	\$1,005.00	\$1,100.00	\$1,500.00	
BONDING	01-400-403-350	\$305.78	\$370.00	\$550.00	
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-403-420	\$0.00	\$0.00	\$3,500.00	PA Municipal Training Hub - Act 48 Municipal Tax Collection training courses.
CONTRACTED SERVICES	01-400-403-450	\$3,658.65	\$4,400.00	\$5,000.00	
<i>RBA Software Fees (2)</i>	01-400-403-450	\$0.00	\$0.00	\$500.00	
<i>RBA Load Ferguson Real Estate Duplicate</i>	01-400-403-450	\$0.00	\$0.00	\$2,500.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>Load Ferguson Supplementals</i>	01-400-403-450	\$0.00	\$0.00	\$1,000.00	
<i>Programming for Stormwater Billing</i>	01-400-403-450	\$0.00	\$0.00	\$1,000.00	
COMPUTER SERVICES	01-400-407-452	\$80,760.00	\$83,200.00	\$95,000.00	Managed Service Provider.
<b>Total Other Services and Charges:</b>		<b>\$125,297.36</b>	<b>\$139,450.00</b>	<b>\$208,200.00</b>	
<b>Capital Purchases</b>					
NON CAPITAL EQUIPMENT	01-400-402-750	\$0.00	\$500.00	\$0.00	
FINANCE CAPITAL PURCHASES	30-400-402-750	\$0.00	\$39,096.00	\$0.00	
REPLACEMENT EQUIPMENT	01-400-407-750	\$20,005.90	\$21,300.00	\$21,000.00	
COMPUTER HARDWARE & SOFTWARE	20-400-407-750	\$0.00	\$3,840.00	\$5,320.00	
<i>Juniper Systems Geode</i>	20-400-407-750	\$0.00	\$0.00	\$4,900.00	<i>RTK compatible Juniper Systems Geode GNS3 GIS receiver. Used to geo locate assets for system inventory such as inlets and pipes</i>
<i>Hotspot for Tablet</i>	20-400-407-750	\$0.00	\$0.00	\$420.00	<i>Internet service in the field for data collection 1 each x \$35/month</i>
IT CAPITAL PURCHASES	30-400-407-750	\$38,522.47	\$234,250.00	\$183,000.00	
<i>Copier Replacement for Engineering (last replaced 2019)</i>	30-400-407-750	\$0.00	\$0.00	\$10,000.00	
<i>Private WiFi infrastructure (last replaced 2019)</i>	30-400-407-750	\$0.00	\$0.00	\$10,000.00	
<i>Ethernet Core Switches (replacement of 5)</i>	30-400-407-750	\$0.00	\$0.00	\$30,000.00	
<i>Security Surveillance Camera Network</i>	30-400-407-750	\$0.00	\$0.00	\$67,000.00	
<i>Conference Meeting Rooms (PW, PD, Administration) Audio and Visual Improvements</i>	30-400-407-750	\$0.00	\$0.00	\$16,000.00	
<i>2023   Audio &amp; Visual Improvements, Main Meeting Room &amp; Conference Room 2 (Carry Over)</i>	30-400-407-750	\$0.00	\$0.00	\$50,000.00	
<b>Total Capital Purchases:</b>		<b>\$58,528.37</b>	<b>\$298,986.00</b>	<b>\$209,320.00</b>	
<b>Total Expense Objects:</b>		<b>\$300,498.86</b>	<b>\$700,121.00</b>	<b>\$953,389.00</b>	

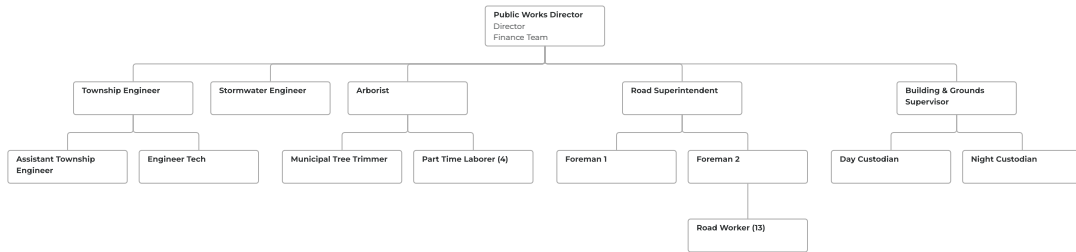
# Organizational Chart





# Public Works

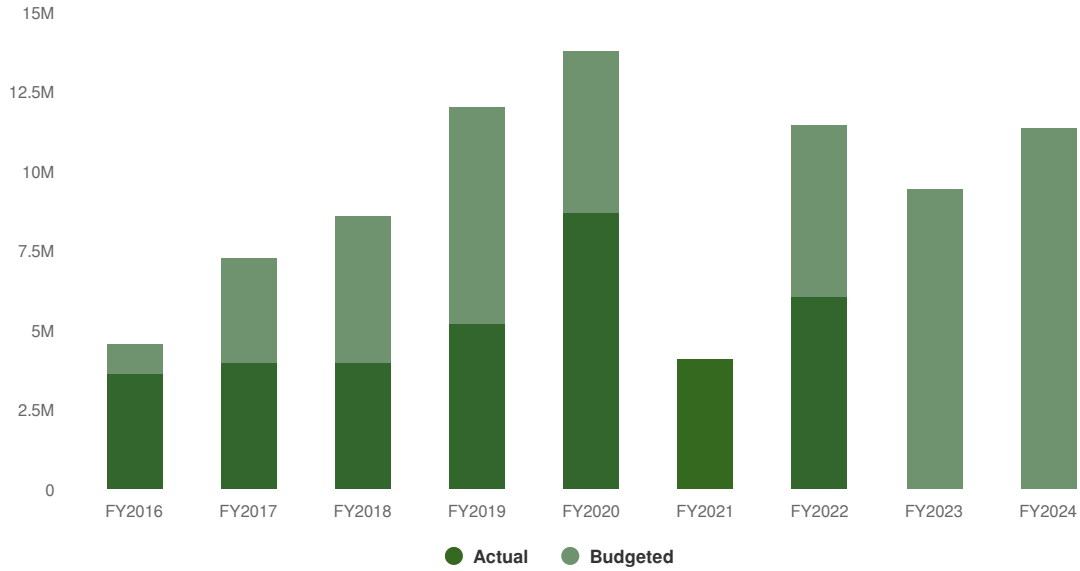
## Public Works



## Expenditures Summary

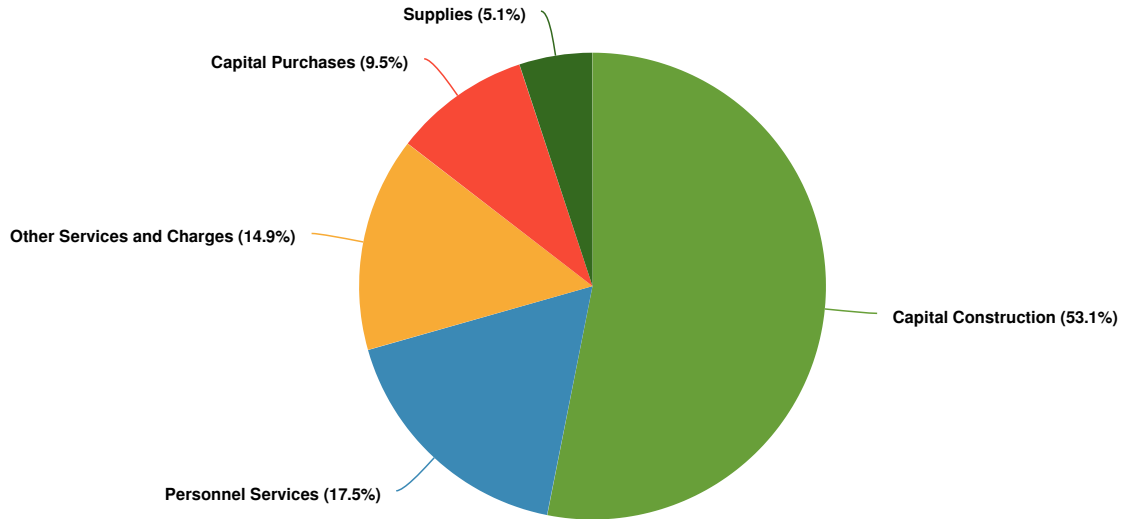
**\$11,389,259** **\$1,975,607**  
(20.99% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual

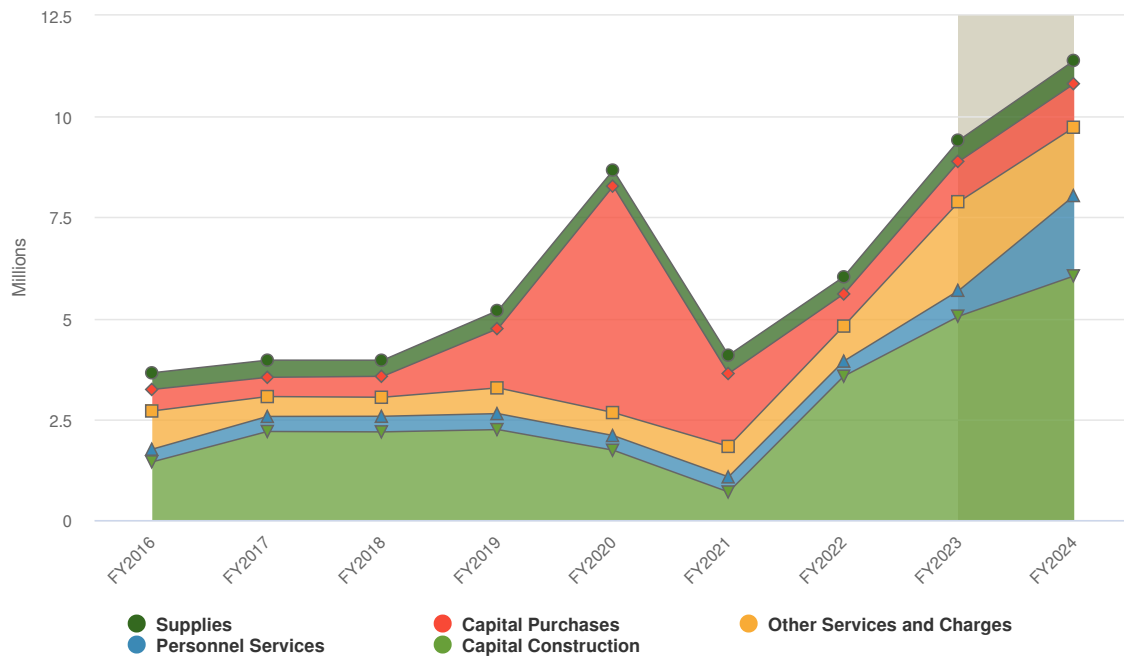


### Expenditures by Expense Type

#### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Expense Objects</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES - FULL TIME	01-400-408-112	\$153,049.83	\$175,996.00	\$492,110.00	
SALARIES AND WAGES - PART TIME	01-400-408-115	-\$755.58	\$0.00	\$35,880.00	In 2024, funding is requested for a part-time engineering (college student, intern, or other) assistant to assist with the inspection of capital projects and for asset data collection.
SALARIES AND WAGES - FULL TIME	20-400-408-112	\$29,657.42	\$131,128.00	\$103,902.00	This account includes the Stormwater Engineer's Salary.
SALARIES AND WAGES - PART TIME	20-400-408-115	\$0.00	\$18,240.00	\$0.00	
SALARIES AND WAGES - FULL TIME	01-400-409-112	\$28,492.54	\$73,754.00	\$169,743.00	This line item provides for the salary of a Building and Asset Superintendent and two custodians.
CUSTODIAN OVERTIME	01-400-409-180	\$0.00	\$500.00	\$0.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
UNIFORM SERVICE	01-400-430-191	\$5,169.62	\$8,750.00	\$7,200.00	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.
SALARIES AND WAGES - FULL TIME	01-400-437-112			\$124,306.00	Includes Shop Foreman Mechanic and Mechanic Assistant.
SALARIES AND WAGES - PART TIME	01-400-437-115	\$8,099.19	\$12,740.00	\$9,000.00	
<i>Mechanic Helper for summer 16wks x40hrs/wk. x \$13.hr. =\$8,320</i>	01-400-437-115	\$0.00	\$0.00	\$9,000.00	
MECHANIC OVERTIME	01-400-437-180	\$3,519.19	\$500.00	\$1,000.00	
SALARIES AND WAGES - FULL TIME	01-400-438-112	\$81,766.53	\$87,667.00	\$728,463.00	Includes salaries and wages for the Road Superintendent, two Foreman, and 11 roadworkers.
SALARIES AND WAGES - PART TIME	01-400-438-115	\$42,312.58	\$33,000.00	\$33,000.00	Two people x 25wks x 40hrs/wk x \$16.50 =\$33,000
<i>Road Crew Summer Help</i>	01-400-438-115	\$0.00	\$0.00	\$33,000.00	
ROAD CREW OVERTIME	01-400-438-180	\$18,371.87	\$27,000.00	\$25,000.00	
SALARIES AND WAGES - FULL TIME	20-400-446-112	\$4,312.10	\$4,614.00	\$107,762.00	This line includes 100% of two full-time road worker salaries.
UNIFORM SERVICE	20-400-446-191	\$0.00	\$0.00	\$800.00	
SALARY AND WAGES - FULL TIME	01-400-455-112			\$119,000.00	Full-time Arborist and Municipal Tree Trimmer salaries.
SALARIES AND WAGES - PART TIME	01-400-455-115	\$0.00	\$66,000.00	\$33,600.00	
<i>Mowing/Landscape/Grounds keeping</i>	01-400-455-115	\$0.00	\$0.00	\$33,600.00	<i>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 removals.</i>
<b>Total Personnel Services:</b>		<b>\$373,995.29</b>	<b>\$639,889.00</b>	<b>\$1,990,766.00</b>	
<b>Supplies</b>					

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
OFFICE SUPPLIES	01-400-408-210	\$1,453.30	\$2,000.00	\$2,000.00	Most of this account is for ink/toner for the plotter and printers. General office supplies such as letter size paper, files, desk supplies, envelopes, staples, paper clips, computer accessories, plotter paper, and other miscellaneous items are included in this account.
PERSONAL PROTECTIVE EQUIPMENT	01-400-408-238	\$653.84	\$1,300.00	\$1,000.00	This account is for reflective vests, T-shirts, jackets, gloves, rain gear, high-visibility clothing, safety glasses, hard hats, face masks, and hearing protection. Also included is the reimbursement for steel-toed boot purchases of \$175 per person and \$300 for prescription safety glasses.
GENERAL EXPENSE	01-400-408-240	\$385.98	\$2,300.00	\$4,900.00	In 2024, the Publics Works Department plans to apply for accreditation through the American Public Works Association (APWA) and application fees are included in this line item. In 2024, half of the APWA accreditation fee of \$3,275 is included plus \$124 for the accreditation manual.
EQUIPMENT MAINTENANCE	01-400-408-251	-\$1,049.00	\$2,000.00	\$2,000.00	Repairs and calibration for engineering equipment such as surveying equipment and calibrating the light meter and service and repairing traffic signal equipment.
ELECTRONIC EQUIP MAINTENANCE	01-400-408-252	\$4,495.83	\$5,400.00	\$5,850.00	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. Plotter ink was replaced in 2023 and may not need to be replaced each year at (\$290/color x 5).
<i>Kyocera 3553 Copier Lease</i>	<i>01-400-408-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$3,400.00</i>	
<i>Kyocera 3553 Copier Maintenance</i>	<i>01-400-408-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	
<i>Plotter Maintenance</i>	<i>01-400-408-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,450.00</i>	
GENERAL EXPENSE	20-400-408-240	\$73.94	\$6,000.00	\$6,000.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
OPERATING SUPPLIES	01-400-409-220	\$6,068.25	\$5,000.00	\$7,500.00	This item includes the cost of operating supplies for the custodian needed in and around the Township buildings. In 2024, funding (\$2,000) is requested to purchase and install a washer and dryer in FTPW/PD building 1 to allow the custodian to wash micro-fiber cleaning towels and other items.
CLEANING SUPPLIES	01-400-409-226	\$2,447.42	\$3,500.00	\$3,500.00	This account segregates building cleaning supplies from the general expenses. This account also includes the replacement of small equipment such as vacuum cleaners.
PERSONAL PROTECTIVE EQUIPMENT	01-400-409-239	\$228.68	\$2,000.00	\$1,500.00	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.
REPAIR & MAINTENANCE	01-400-409-250	\$39,899.48	\$42,882.00	\$61,382.00	
<i>Roof Inspections</i>	<i>01-400-409-250</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$3,400.00</i>	<i>Marcon (\$900 annually for preventative maintenance (PM) and \$2,500 for minor repairs).</i>
<i>Pest Control</i>	<i>01-400-409-250</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,336.00</i>	
<i>HVAC</i>	<i>01-400-409-250</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$13,127.00</i>	<i>Heating, Ventilation, Air Conditioning (HVAC) - Allied Mechanical and Electrical (\$7,127 per year for PM for all buildings, estimate \$6,000 for minor repairs)</i>
<i>Fire Extinguisher</i>	<i>01-400-409-250</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,714.00</i>	<i>Fire extinguisher inspections &amp; refills for all buildings and all vehicles.</i>
<i>Halon System Inspection</i>	<i>01-400-409-250</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,283.00</i>	<i>Halon System Inspection (fire suppression in the computer server room) by Kistler O'Brien \$395 x 2/yr plus biannual sensitivity testing \$210</i>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Building and Grounds Maintenance	01-400-409-250	\$0.00	\$0.00	\$10,000.00	Building and Grounds Maintenance: Lowes, Home Depot (hardware and lumber), Nittany Building Specialties (metal doors), WESCO (electric parts), Gasboy repairs, Strouse Electric (electrician work), Rothrock Locksmith, Site Specific Design (sewer pump station), X-pert Communications (door access).
Overhead Door Inspections	01-400-409-250	\$0.00	\$0.00	\$2,400.00	Overhead door inspections by Central Pa Dock and Door \$1,400 annually plus service calls and repairs estimated at \$1,000.
Central Station Monitoring	01-400-409-250	\$0.00	\$0.00	\$1,205.00	Central Station Monitoring by Vigilant (fire protection, sewer pump station) \$597/yr for admin building and \$608/yr for FTPW bldg 6.
Carpet Cleaning	01-400-409-250	\$0.00	\$0.00	\$3,114.00	Carpet cleaning (twice per year @ \$1,557 each time)
Inspect Admin bldg and FTPW bldg 6	01-400-409-250	\$0.00	\$0.00	\$5,337.00	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.
Backflow Prevention Inspection	01-400-409-250	\$0.00	\$0.00	\$750.00	Backflow Prevention Inspection – annual inspections for all buildings and parks by All-in-One Backflow Service at \$75/each for 10 locations.
Emergency Generators & transfer switches annual PM Service	01-400-409-250	\$0.00	\$0.00	\$2,118.00	Emergency Generators & transfer switches annual PM Service includes 100KW CAT diesel generator and ATS for Admin bldg., 300KW natural gas Cummins generator, and 2 ATSs for FTPW bldg. 6 (Year 2 of a 5-year contract).
Boiler Inspections	01-400-409-250	\$0.00	\$0.00	\$927.00	Boiler Inspections by the PA Dept. Of Labor includes compressors in all buildings and boilers in FTPW building 6.
Underground Storage Tank	01-400-409-250	\$0.00	\$0.00	\$1,320.00	Underground Storage Tank USTIF capacity fee \$110/mo. x 12 = \$1,320/yr.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Vehicle Wash System	01-400-409-250	\$0.00	\$0.00	\$3,851.00	Westmatic vehicle wash equipment and systems preventative maintenance contract \$2,851 annually includes 2 visits and repairs estimated at \$1,000.
Pump Out Vehicle Wash Sediment	01-400-409-250	\$0.00	\$0.00	\$1,500.00	Pump out vehicle wash bay sediment pit twice a year at \$750 each time
Building Controls (Nexgen Automation Services)	01-400-409-250	\$0.00	\$0.00	\$8,000.00	
GASOLINE	01-400-430-231	\$21,344.66	\$32,300.00	\$32,000.00	Public Works vehicles will consume approximately 8,601 gallons of gas (based on 12 months of consumption in 2022) estimated at \$3.72/gallon.
DIESEL FUEL	01-400-430-232	\$53,541.11	\$45,400.00	\$66,000.00	Public Works vehicles will consume approximately 16,231 gallons of diesel (based on 12 months of 2022) at \$4.09/gallon. As of September 8, 2023, our cost is \$3.59/gallon. This account can fluctuate yearly for the same reason as gas cost fluctuation.
OIL/LUBRICANTS/FLUIDS	01-400-430-234	\$9,006.74	\$10,000.00	\$10,300.00	Oil is bought in bulk quantity. Grease is purchased by the tube. 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.
PERSONAL PROTECTIVE EQUIPMENT	01-400-430-238	\$12,000.38	\$10,000.00	\$11,000.00	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.
GENERAL EXPENSE	01-400-430-240	\$12,252.14	\$15,000.00	\$15,000.00	This account is used for consumables, and other general expenses by the public works crew not specifically assigned to other General Ledger accounts.



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
ELECTRONIC EQUIP MAINTENANCE	01-400-430-252	\$2,073.60	\$340.00	\$500.00	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.
SMALL TOOLS AND EQUIPMENT	01-400-430-260	\$3,301.75	\$7,500.00	\$7,500.00	The purchase of small tools for road workers less than \$2,500 each, such as leaf blowers, weed eaters, hand saws, drills, shovels, rakes, sledgehammers, brooms, welding, and shop tools, will be made from this account.
CHEMICAL AND SUPPLIES	01-400-432-222	\$1,200.24	\$1,300.00	\$1,300.00	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.
GENERAL EXPENSE	01-400-432-240	\$617.17	\$1,000.00	\$500.00	This account is used for miscellaneous expenses not to be assigned to other general ledger accounts related to snow removal.
REPAIRS & MAINTENANCE	01-400-432-251	\$4,767.42	\$6,000.00	\$6,000.00	During snow removal, vehicle frames and springs occasionally are damaged and need repair. Snowplow cable guide spools need to be replaced or repaired. This fund's highest cost is the purchase of snowplow edge blades installed by mechanics and road workers.
CHEMICAL AND SUPPLIES	35-400-432-222	\$88,593.44	\$131,690.00	\$139,000.00	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.
STREET SIGNS AND SUPPLIES	01-400-433-245	\$22,470.76	\$18,000.00	\$23,000.00	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.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
PERSONAL PROTECTION EQUIPMENT	01-400-437-238	\$1,020.13	\$1,500.00	\$1,500.00	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.
MECHANICS SMALL TOOLS	01-400-437-240	\$4,341.77	\$6,800.00	\$5,000.00	This account is necessary to purchase various mechanic tools that individually cost less than \$2,500 each. Updates to scan tools, modules, and hand tools come out of this account.
REPAIRS & MAINTENANCE	01-400-437-251	\$83,909.77	\$101,000.00	\$85,000.00	This account represents the cost to purchase parts for all vehicles and equipment except Police Department vehicles, which are accounted for separately.
MATERIALS/SUPPLIES (NON-LF)	01-400-438-245	\$9,721.10	\$9,500.00	\$7,000.00	This line item is used to purchase supplies and materials for roadway areas that do not qualify for state liquid fuel reimbursements, such as hydroseed materials, topsoil, herbicide, applications, and other supplies commonly used by municipalities.
SUPPLIES & MATERIALS	35-400-438-245	\$20,687.96	\$25,000.00	\$26,000.00	This line item is for purchasing general road supplies such as asphalt, stone, concrete, sealing materials, etc., for road maintenance.
PERSONAL PROTECTIVE EQUIPMENT	20-400-446-238	\$0.00	\$1,000.00	\$1,500.00	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.
GENERAL EXPENSE	20-400-446-240	\$0.02	\$1,000.00	\$1,000.00	
MATERIALS	20-400-446-246	\$15,199.89	\$15,000.00	\$16,000.00	Accounts for materials to repair inlets and pipes not associated with a particular capital project.
SMALL TOOLS	20-400-446-260	\$0.00	\$1,200.00	\$1,200.00	Typically, small tools less than \$2,500 each are included in this account.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
DISPOSAL OF MATERIAL	20-400-446-368			\$10,000.00	This new item accounts for material testing and appropriate disposal costs including tipping fees for street sweepings and inlet cleaning.
OPERATING SUPPLIES	01-400-455-220	\$119.67	\$500.00	\$200.00	This account covers routine and miscellaneous consumable office and field supplies used by the arborist, such as paper, paint, and flags.
PERSONAL PROTECTION EQUIPMENT	01-400-455-238	\$252.20	\$2,500.00	\$2,500.00	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).
GENERAL EXPENSE	01-400-455-240	\$2,268.45	\$3,000.00	\$4,500.00	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.
SUPPLIES & MATERIALS	01-400-455-245	\$1,044.13	\$5,000.00	\$4,500.00	This account includes materials and supplies needed by the Arborist and Municipal Tree Specialist for lawn care and tree care.
SMALL TOOLS	01-400-455-260	\$725.14	\$2,500.00	\$2,900.00	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, weed eaters, and chains.
<b>Total Supplies:</b>		<b>\$425,117.36</b>	<b>\$526,412.00</b>	<b>\$576,532.00</b>	
<b>Other Services and Charges</b>					
ENGINEERING PROJECTS	01-400-408-313	\$0.00	\$0.00	\$10,000.00	Surveying work for capital road or park projects is anticipated to be performed by contract or part-time services of an engineering technician. Funding for surveying is included in this line item. Drawing preparation for capital road projects is expected to be done by staff.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
ENGINEERING - SPECIALTIES	01-400-408-317	\$0.00	\$5,000.00	\$5,000.00	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 or a geotechnical investigation for roadway design bearing capacity.
COMMUNICATIONS	01-400-408-320	\$1,095.05	\$4,500.00	\$4,000.00	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.
<i>PA One Call</i>	<i>01-400-408-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$2,232.00</i>	
<i>Phone Opt Out</i>	<i>01-400-408-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$888.00</i>	
<i>Hotspot Airtime</i>	<i>01-400-408-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$480.00</i>	
<i>Misc. Postage</i>	<i>01-400-408-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$300.00</i>	
<i>Smart Phone Allowance</i>	<i>01-400-408-320</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$100.00</i>	
TRANSPORTATION	01-400-408-330	\$0.00	\$150.00	\$150.00	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.
ADVERTISING AND PRINTING	01-400-408-340	\$6,424.29	\$75,575.00	\$16,000.00	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). Funding is requested for any additional scanning professional services (\$10,000).
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-408-420	\$4,383.01	\$18,175.00	\$16,575.00	
<i>AutoCAD/GIS Training</i>	<i>01-400-408-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	
<i>PSATS, LTAP, PML, PELRAS</i>	<i>01-400-408-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,000.00</i>	
<i>America Public Works Association</i>	<i>01-400-408-420</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$680.00</i>	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>Institute for Traffic Engineers Membership</i>	01-400-408-420	\$0.00	\$0.00	\$300.00	
<i>Institute for Traffic Engineers Conference</i>	01-400-408-420	\$0.00	\$0.00	\$2,500.00	
<i>International Municipal Signal Association Membership</i>	01-400-408-420	\$0.00	\$0.00	\$100.00	
<i>International Municipal Signal Association Certification</i>	01-400-408-420	\$0.00	\$0.00	\$1,900.00	
<i>APWA National Conference</i>	01-400-408-420	\$0.00	\$0.00	\$6,400.00	
<i>Transportation Engineering and Safety Conference</i>	01-400-408-420	\$0.00	\$0.00	\$750.00	
<i>Laserfiche and Professional Development Training for Admin Assistant</i>	01-400-408-420	\$0.00	\$0.00	\$1,500.00	
<i>Publications / Manuals</i>	01-400-408-420	\$0.00	\$0.00	\$200.00	
<i>American Society of Highway Engineers Membership</i>	01-400-408-420	\$0.00	\$0.00	\$245.00	
EDUCATION	01-400-408-460	\$1,839.16	\$0.00	\$0.00	There are no tuition reimbursement requests in 2024.
ENGINEERING DESIGN	20-400-408-314	\$85,220.58	\$64,000.00	\$50,000.00	Funding is included for consultant support during the construction phase of the Park Hills Drainageway Improvement Project (\$15,000) as well as surveying and FEMA/LOMR completion. Inspection will be performed by the Stormwater Engineer and Arborist.
<i>Consultant Support</i>	20-400-408-314	\$0.00	\$0.00	\$15,000.00	
<i>Surveying</i>	20-400-408-314	\$0.00	\$0.00	\$15,000.00	
<i>FEMA / LOMR</i>	20-400-408-314	\$0.00	\$0.00	\$20,000.00	
ENGINEERING SPECIALTIES	20-400-408-317	\$10,587.49	\$165,000.00	\$467,000.00	In 2023, Township initiated preliminary design of PRP projects on sections of Slab Cabin Run & Beaver Branch. In 2024, funds appropriated for permits, final design (estimate \$200,000), perform geotechnical investigations (\$25,000), & right of way acquisition: appraisals, easements, legal (\$200,000).
ADVERTISING & PRINTING	20-400-408-340	\$2,153.57	\$3,100.00	\$2,500.00	
DUES, SUBSCRIPTIONS, MEMBERSHI	20-400-408-420	\$0.00	\$2,000.00	\$2,620.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Professional Engineer Continuing Education	20-400-408-420	\$0.00	\$0.00	\$500.00	The state of Pennsylvania requires continuing education credits for Professional Engineers including CEUs offered online or in person.
NASSCO Training	20-400-408-420	\$0.00	\$0.00	\$925.00	Training includes a 2-day class in NASSCO pipe condition assessment and rating.
Pipe-lining Virtual Training	20-400-408-420	\$0.00	\$0.00	\$1,195.00	
ENGINEERING DESIGN	32-400-408-314	\$53,218.08	\$215,000.00	\$180,000.00	
Pine Grove Mills	32-400-408-314	\$0.00	\$0.00	\$180,000.00	McCormick Taylor started design of pedestrian and bicycle improvements in Pine Grove Mills in accord with the scope of a TASA grant for construction. Design work will continue in 2024.
ELECTRICITY	01-400-409-361	\$26,015.87	\$34,320.00	\$34,320.00	The Township currently has 35,532 square feet of enclosed buildings served by 220-volt service for equipment as well as 115-volt service. This cost relates to the Township facilities only.
Office	01-400-409-361	\$0.00	\$0.00	\$25,200.00	
PW Building 1	01-400-409-361	\$0.00	\$0.00	\$6,000.00	
PW Building 3	01-400-409-361	\$0.00	\$0.00	\$2,520.00	
PW Building 4	01-400-409-361	\$0.00	\$0.00	\$600.00	
PW Building 6	01-400-409-361	\$0.00	\$0.00	\$9,000.00	Less Savings from solar panels = -\$9000.
Solar Panel Credits	01-400-409-361	\$0.00	\$0.00	-\$9,000.00	
NATURAL GAS	01-400-409-362	\$27,948.29	\$28,000.00	\$28,000.00	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).
Office	01-400-409-362	\$0.00	\$0.00	\$10,000.00	
PW Building 1	01-400-409-362	\$0.00	\$0.00	\$10,000.00	
PW Building 6	01-400-409-362	\$0.00	\$0.00	\$7,000.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Contingency	01-400-409-362	\$0.00	\$0.00	\$1,000.00	
WATER	01-400-409-366	\$9,553.55	\$11,000.00	\$11,000.00	The State College Borough Water Authority provides water service to the Township buildings. In addition to typical office water consumption, water is consumed for vehicle washing and use by contact line painting, microsurfacing and contract storm sewer cleaning operations.
REFUSE & RECYCLING & SHREDDING	01-400-409-367	\$7,646.53	\$5,430.00	\$6,000.00	This account represents the cost of trash removal and recycling and document shredding. Bulk shredding is estimated to occur once or twice a year.
STORMWATER FEE	01-400-409-380	\$8,629.88	\$8,630.00	\$19,083.00	This account represents the township's share of the stormwater fee.
COMMUNICATIONS	01-400-430-320	\$1,110.08	\$4,800.00	\$5,460.00	This account represents the cost of phone reimbursement for bargaining unit workers and supervisors at \$10/bi-weekly to include 13 road workers, 1 mechanic, 2 custodians, 2 road foreman, 1 road superintendent, 1 building and asset superintendent, 1 shop foreman.
RADIO MAINTENANCE	01-400-430-327	\$696.84	\$2,900.00	\$6,000.00	This account represents the cost to replace radios and parts when they reach the end of life and purchase rechargeable batteries, antennas, and accessories such as chargers. Funding is requested to replace 2 older Motorola radios with new P25 compatible Kenwood 800mHz radios.
EQUIPMENT RENTALS	01-400-430-384	\$11,301.81	\$8,000.00	\$5,000.00	Rentals can include portable toilets, wash stations, an asphalt paver, skid steer attachments, and other miscellaneous rentals as needed. As such, overall rental costs are expected to decline.
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-430-420	\$1,059.45	\$3,820.00	\$4,870.00	This account provides funding for the road superintendent, supervisors, and road workers for training to stay abreast of technical aspects of road maintenance and snow fighting techniques.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Road Superintendent attendance at APWA National conference in Omaha, NE	01-400-430-420	\$0.00	\$0.00	\$3,200.00	
Supervisor Skills Training	01-400-430-420	\$0.00	\$0.00	\$1,500.00	Supervisor skills training such as PELRAS, Drug and alcohol awareness training, Road scholar LTAP training for road workers and supervisors, equipment expo, and any specialty training such as confined space entry.
APWA membership for Road Superintendent	01-400-430-420	\$0.00	\$0.00	\$170.00	
CONTRACTED SERVICES	01-400-430-450	\$100.00	\$1,000.00	\$1,000.00	This account captures the costs for contracted services such as vehicle towing and repairs to the fueling station.
CONTRACTED SNOW REMOVAL	01-400-432-450	\$7,950.00	\$0.00	\$0.00	
TRAFFIC SIGNAL CHARGES	01-400-433-361	\$13,711.85	\$13,000.00	\$18,500.00	
TRAFFIC SIGNAL REPAIRS	01-400-433-372	\$13,684.25	\$14,000.00	\$14,500.00	
Pine Grove Mills - Nixon Road & Route 45	01-400-433-372	\$0.00	\$0.00	\$14,500.00	Funding provides maintenance for 22 traffic signals.
STREET LIGHT SERVICE	02-400-434-361	\$15,636.21	\$17,000.00	\$20,000.00	
STREET LIGHT MAINTENANCE	02-400-434-372	\$0.00	\$2,500.00	\$2,500.00	
STREET LIGHT IMPROVEMENTS	30-400-434-372	\$4,472.25	\$10,000.00	\$10,000.00	This account represents the capital project requests for street light improvements. In 2023, this budget funded decorative ornaments or flags to be affixed to streetlights for holiday celebrations or other occasions.
STREET LIGHT CONSTRUCTION	32-400-434-361	\$0.00	\$300,000.00	\$75,000.00	Carryover to complete work from 2023.
OUTSIDE REPAIRS	01-400-437-370	\$14,473.65	\$10,000.00	\$25,000.00	While most work is done by FTPW mechanics, outside service is needed at times to troubleshoot and repair specialty parts, hydraulic components, to refurbish brake drums and rotors, machining parts, repairs to diesel fuel pumps, suspension springs, bodywork, and air conditioning service.
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-437-420	\$4,634.81	\$4,378.00	\$5,078.00	
Mechanic & Asst. Mechanic Training, Ford or AC-DELCO, International or similar mechanic training	01-400-437-420	\$0.00	\$0.00	\$1,500.00	



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
NTEA Fleet Technical Conference	01-400-437-420	\$0.00	\$0.00	\$3,200.00	
International Automotive Technician Network Membership \$19/mo	01-400-437-420	\$0.00	\$0.00	\$228.00	
Manuals / Diagrams	01-400-437-420	\$0.00	\$0.00	\$150.00	
CELL PHONES	01-400-438-320	\$1,339.86	\$0.00	\$0.00	
ROW APPRAISAL FEES	32-400-439-310	\$0.00	\$41,000.00	\$41,000.00	In 2024 right of way services are needed related to the Pine Grove Mills pedestrian and bicycle improvement project to include the appraisals for the acquisition of temporary construction easements along SR26 on Pine Grove Mountain to install new sidewalks plus for consultation services
PROF SERVICES - ROW ACQUISITIO	32-400-439-311	\$0.00	\$38,000.00	\$0.00	
ROW ACQUISITION COSTS	32-400-439-313	\$0.00	\$0.00	\$46,000.00	Included is the cost to acquire temporary construction easements along SR26 to install new sidewalks . Funding is requested for easement acquisition related to traffic signal construction at Science Park Road and Sandy Drive .
RIGHT OF WAY ACQUISITION COSTS	20-400-446-313	\$174,400.00	\$0.00	\$500.00	
UTILITY RELOCATION COSTS	20-400-446-360	\$0.00	\$480,000.00	\$5,000.00	
EQUIPMENT RENTALS	20-400-446-384	\$0.00	\$0.00	\$1,000.00	
CONTRACTED SERVICES	20-400-446-450	\$102,415.13	\$190,000.00	\$100,000.00	This account reflects the cost of contract cleaning, inspecting, and video assessing 12,335 linear feet per year of stormwater pipes estimated at \$11.00/linear foot. This account also accounts for any emergency pipe cleaning repairs.
CENTRE AREA TRANSPORTATION AUTHORITY	01-400-447-530	\$109,148.25	\$150,834.00	\$155,840.00	The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30; therefore, the first six months of 2024 are based on CATA's current 2023/2024 Budget ending on June 30, 2023. The operating increase is estimated at a maximum of 5% for the new year. See Resolution 2023-18.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>CATA 3rd Qrt (JAN 2023) OPER - \$32,461, CAP - \$4,436, TOTAL \$36,897</i>	01-400-447-530	\$0.00	\$0.00	\$38,960.00	
<i>CATA 4th Qrt (APR 2023) OPER - \$32,461, CAP - \$4,436 -TOTAL \$36,897</i>	01-400-447-530	\$0.00	\$0.00	\$38,960.00	
<i>CATA 1st Qrt (JULY 2023) OPER - \$34,084, CAP - \$4,436 - TOTAL \$38,520</i>	01-400-447-530	\$0.00	\$0.00	\$38,960.00	
<i>CATA 2nd Qrt (OCT 2023) OPER - \$34,084, CAP - \$4,436 - TOTAL \$38,520</i>	01-400-447-530	\$0.00	\$0.00	\$38,960.00	
HYDRANT SERVICE	03-400-448-363	\$99,144.00	\$136,784.00	\$135,000.00	
WATER SYSTEM PROJECTS	30-400-448-366	\$8,850.00	\$0.00	\$0.00	
COMMUNICATIONS	01-400-455-320	\$184.60	\$520.00	\$480.00	This account represents the cost of phone reimbursement for Arborist and Municipal Tree Specialist at \$10/pay each.
REPAIRS & MAINTENANCE	01-400-455-370	\$0.00	\$1,000.00	\$1,000.00	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.
EQUIPMENT RENTAL-ARBORIST	01-400-455-384	\$3,432.78	\$2,500.00	\$0.00	
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-455-420	\$436.76	\$5,570.00	\$5,010.00	
<i>ISA Membership for Arborist and Tree worker</i>	01-400-455-420	\$0.00	\$0.00	\$170.00	
<i>Penndel Chapter Membership for Arborist and Tree Worker</i>	01-400-455-420	\$0.00	\$0.00	\$90.00	
<i>Chesapeake Bay Landscape Professional certification</i>	01-400-455-420	\$0.00	\$0.00	\$480.00	
<i>Penndel Chapter of ISA Conference (virtual) for Arborist estimated \$500</i>	01-400-455-420	\$0.00	\$0.00	\$2,100.00	
<i>ISA CEUs, Pesticide DEUs, Other training</i>	01-400-455-420	\$0.00	\$0.00	\$1,000.00	
<i>Society of Municipal Arborists membership for two</i>	01-400-455-420	\$0.00	\$0.00	\$170.00	
<i>Tree Risk Assessment Qualification Course</i>	01-400-455-420	\$0.00	\$0.00	\$1,000.00	
CONTRACTED SERVICES	01-400-455-450	\$4,027.50	\$89,000.00	\$136,685.00	
<i>Tree Injections - Ash Trees</i>	01-400-455-450	\$0.00	\$0.00	\$4,000.00	<i>Injections for 28 trees were budgeted but not performed in 2023. 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. Agreements expire in 2024 and should be re-visited.</i>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Tree Injections - Oak Trees	01-400-455-450	\$0.00	\$0.00	\$15,000.00	Funding is requested in the event of a confirmed case(s) of oak wilt. Depending on the severity of the outbreak and available staff, work may be done by contract or performed by staff. For example, the arborist may perform the removals, and the injections may be done by contract.
Large tree removal (hazard emergency or oak wilt abatement or other pests/disease abatement)	01-400-455-450	\$0.00	\$0.00	\$10,000.00	It is anticipated that this work can be done in house. Depending on the availability of staff and location of work, this work may be done by contract. Funding is requested in the event work needs to be done by contract.
Pruning	01-400-455-450	\$0.00	\$0.00	\$60,000.00	Pruning 375 trees (\$160/tree) With a complete arborist crew in the future, this work may be done in house. At this rate, it will take 12 years to trim all street trees once. The goal is to complete tree trimming every 7 years.
Spongy Moth Abatement - Acres	01-400-455-450	\$0.00	\$0.00	\$47,685.00	Based on egg mass counts in September of 2023, spongy moth abatement. Total 867 acres x \$55/acre
STREET TREES-NEW & REPLACEMENT	30-400-455-375	\$31,768.75	\$31,000.00	\$20,000.00	In 2024 funding is requested for replacement ball and burlap street trees at \$700/tree (primarily replacing dead trees in residential neighborhoods), new bare root trees at \$150/tree (mainly planting opportunities.)
<b>Total Other Services and Charges:</b>		<b>\$868,694.18</b>	<b>\$2,197,486.00</b>	<b>\$1,692,671.00</b>	
<b>Capital Construction</b>					
PAVEMENT MARKINGS	35-400-433-610	\$175,817.84	\$150,000.00	\$126,000.00	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.
CONTRACTED MAINTENANCE	35-400-438-610	\$607,395.75	\$471,000.00	\$43,000.00	This account is for contracted services such as microsurfacing on Township streets, pavement eradication, and guide rail replacement.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>Pavement Marking Eradication</i>	35-400-438-610	\$0.00	\$0.00	\$32,000.00	
<i>Guide Rail Repairs and Replacement</i>	35-400-438-610	\$0.00	\$0.00	\$11,000.00	
CONSTRUCTION COSTS	32-400-439-610	\$2,627,991.31	\$1,587,000.00	\$2,593,000.00	
<i>Nixon Road Paving</i>	32-400-439-610	\$0.00	\$0.00	\$471,000.00	<i>Nixon Road Paving Improvements from a paving joint 1 mile north of Whitehall Road to Whitehall Road.</i>
<i>Microsurfacing program (roadway preservation)</i>	32-400-439-610	\$0.00	\$0.00	\$420,000.00	
<i>Reline, Repair, Replace Stormpipes</i>	32-400-439-610	\$0.00	\$0.00	\$16,000.00	<i>Reline/Repair/Replace CMP storm pipes for this year's road paving projects.</i>
<i>Sealcoat and pavement repairs for bikepaths</i>	32-400-439-610	\$0.00	\$0.00	\$32,000.00	
<i>Pedestrian &amp; Bicycle Safety Improvements - Pine Grove Mills</i>	32-400-439-610	\$0.00	\$0.00	\$700,000.00	
<i>Intersection Improvement Project</i>	32-400-439-610	\$0.00	\$0.00	\$142,000.00	<i>Potential Green Light Go funded intersection improvement project.</i>
<i>New Traffic Signal at Sandy Dr/Science Park</i>	32-400-439-610	\$0.00	\$0.00	\$604,000.00	
<i>Radio Park School Zone Flashing Lights (carryover)</i>	32-400-439-610	\$0.00	\$0.00	\$145,000.00	<i>Construct school zone flashing lights on Cherry Lane at Radio Park Elementary School (carry-over from 2023)</i>
<i>Blue Course/W College APS Upgrade</i>	32-400-439-610	\$0.00	\$0.00	\$63,000.00	<i>Upgrade the intersections at Blue Course Drive/West College Avenue with accessible pedestrian signals (APS) including concrete ramp and traffic signal equipment (if not completed by a developer as part of a TIS).</i>
CAPITAL CONSTRUCTION	35-400-439-610	\$151,870.46	\$106,000.00	\$84,000.00	ADA curb ramp repairs is considered construction by State Liquid Fuel auditors. This line item includes construction of ADA ramps associated with microsurfacing.
MOBILITY STUDY IMPLEMENTATION	32-400-435-610		\$611,000.00	\$265,000.00	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.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Northland Mobility	32-400-435-610	\$0.00	\$0.00	\$105,000.00	COMMITTED FUND: Advance conceptual and preliminary engineering design by consultant bikepath connection from Teaberry Lane, cross Atherton Street, along Clinton Ave to McKee Street bikepath for TASA application. .
Pine Grove Mills Mobility	32-400-435-610	\$0.00	\$0.00	\$160,000.00	COMMITTED FUND: Pine Grove Mills Mobility Study Project – Advance design of stop-controlled improvements to the intersection of SR26/SR45.
CAPITAL CONSTRUCTION	20-400-446-610	\$0.00	\$2,126,500.00	\$2,938,750.00	
Pipe Lining (2024)	20-400-446-610	\$0.00	\$0.00	\$100,000.00	This account reflects relining approximately 2,142 linear feet of deteriorated corrugated metal pipe (CMP) per year based on video condition assessments at approx. \$161/LF. The actual quantity will vary. Budget amount comes from the SWF Cost of Service Summary and the 5 year CIP.
Park Hills Drainageway Improvement Project (carryover)	20-400-446-610	\$0.00	\$0.00	\$2,508,000.00	The project will mitigate 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. \$700,000 in grant funding is anticipated as seen in revenue.
Reconstruct Stormwater Inlets	20-400-446-610	\$0.00	\$0.00	\$15,750.00	
Kings Court Storm Pipe Replacement	20-400-446-610	\$0.00	\$0.00	\$15,000.00	Kings Court storm pipe replacement. A sink in the road was repaired in the past due to a broken storm pipe. It was intended that this 300 feet section of pipe be lined but the condition is too bad to be lined and it must be excavated and replaced. Assumes work by FTPW and material cost included only
Pipe Lining (2023 Carryover)	20-400-446-610	\$0.00	\$0.00	\$300,000.00	Contract 2023-C3 is carried over from 2023 for completion of outstanding work.
<b>Total Capital Construction:</b>		<b>\$3,563,075.36</b>	<b>\$5,051,500.00</b>	<b>\$6,049,750.00</b>	
<b>Capital Purchases</b>					

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
OFFICE EQUIPMENT	01-400-408-750	\$859.13	\$1,500.00	\$1,500.00	This account covers miscellaneous office furniture repairs, replacements, and acquisition costs.
BUILDING CAPITAL PURCHASES	30-400-409-750	\$181,725.61	\$267,000.00	\$227,200.00	
<i>Renovations (carryover)</i>	30-400-409-750	\$0.00	\$0.00	\$180,000.00	<i>Renovations to Ferguson Township administrative offices including administrative, planning and zoning, and engineering areas (carryover from 2023).</i>
<i>LEED Submission Closeout</i>	30-400-409-750	\$0.00	\$0.00	\$15,000.00	<i>Balance of architect and design team fees to close out the LEED submission including stormwater as-built certifications (carryover from 2023).</i>
<i>Ventilation Control</i>	30-400-409-750	\$0.00	\$0.00	\$15,800.00	<i>Ventilation control in police evidence room (carryover from 2023).</i>
<i>PW Building 4 Shelving</i>	30-400-409-750	\$0.00	\$0.00	\$3,600.00	<i>Additional shelving in FTPW building 4 to keep materials and equipment organized and allow better use of floor space.</i>
<i>Door Fobs</i>	30-400-409-750	\$0.00	\$0.00	\$4,400.00	<i>Install 2 door fobs including the southwest corner door on FTPW building 3 and the south side door on FTPW building 4.</i>
<i>Paint metal overhead doors on FTPW/FTPD building 1</i>	30-400-409-750	\$0.00	\$0.00	\$8,400.00	<i>Paint metal overhead doors on FTPW/FTPD building 1.</i>
BUILDING MAINTENANCE FUND	30-400-409-760	\$27,264.16	\$128,800.00	\$97,600.00	
<i>Replace Steel Door</i>	30-400-409-760	\$0.00	\$0.00	\$4,700.00	<i>Replace a steel person entry door on the east side of FTPW/FTPD building 4. Existing door is corroding and aged. Salvage door hardware if possible and feasible. Door installed in 1995 and will be 29 years old in 2024.</i>
<i>Replace Steel Door Building 1</i>	30-400-409-760	\$0.00	\$0.00	\$4,700.00	<i>Replace a steel person entry door in FTPW/FTPD building 1. This is the last person entry door to this building to replace as the other 2 entry doors were replaced in the past 2 years. Installed in 1982 and will be 42 years old in 2024.</i>
<i>Replace Water Softener</i>	30-400-409-760	\$0.00	\$0.00	\$4,200.00	<i>Replace the commercial water softener in the administration building believed to have been installed in 1991 (33 years old). Parts are no longer available.</i>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Replace HVAC in Computer Room	30-400-409-760	\$0.00	\$0.00	\$84,000.00	Replace 2 ton HVAC in computer room, ME to evaluate size and prepare specifications (18K), tie into BAS (12K), purchase and install (50K). Installed in 2006 and will be 19 years old in 2025.
WELLNESS/FITNESS FUND	30-400-409-770	\$9,392.66	\$0.00	\$8,000.00	The Wellness Committed Fund represents capital expenditures to support wellness. Appropriations are for approved purchases including stand-up desks, bicycles, fitness equipment.
OFFICE EQUIPMENT	01-400-430-750	\$103.33	\$1,000.00	\$1,000.00	
NEW EQUIPMENT	30-400-430-750	\$74,682.76	\$82,210.00	\$103,640.00	
Electric Pick Up Truck (carryover - PO issued in 2023)	30-400-430-750	\$0.00	\$0.00	\$53,640.00	PUBLIC WORKS -NEW EQUIPMENT  Regular duty/pro series electric pickup truck for arborist duties and fleet use. This is a carryover from 2023 since the truck was not available yet for purchase and reflects current pricing.
Floor Scrubber	30-400-430-750	\$0.00	\$0.00	\$5,300.00	Floor scrubber to replace the floor scrubber in FTPW building 6
Winch Attachment	30-400-430-750	\$0.00	\$0.00	\$11,600.00	Winch attachment for existing Bandit XP brush chipper.
Salt Spreader	30-400-430-750	\$0.00	\$0.00	\$8,600.00	Purchase slide in bed style, electric, salt spreader for PW 10 a 3500 Chevy pickup truck. Salt conveyor is rusted out and cannot be repaired. This is used to salt bike paths, parking lot, other small areas.
Straight Blade Plow	30-400-430-750	\$0.00	\$0.00	\$9,100.00	Replace v plow on PW 62 with straight blade plow. V plow did not work out as planned plowing residential streets due to snow blowing over plow onto cab and windshield at speeds greater than 15 mph.
GVW Trailer	30-400-430-750	\$0.00	\$0.00	\$10,100.00	New 9,950 GVW trailer. The public works department was provided a used enclosed 4400 GVW trailer from the FTPD no longer being used as a DUI support trailer.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
LED Luminaires	30-400-430-750	\$0.00	\$0.00	\$5,300.00	Replace LED Luminaires at Blue Course Drive at Westerly Parkway and Science Park Road at Raytheon. These existing LED luminaires are over 12 years old.
REPLACEMENT EQUIPMENT	30-400-430-760	\$501,830.98	\$517,855.00	\$640,600.00	
Replace Leaf Collector	30-400-430-760	\$0.00	\$0.00	\$318,200.00	Replace PW-12 a 2008 ODB one man leaf collector that was partially refurbished in 2018. The diesel engine on the back that runs the collector was not replaced and we experience downtime due to emissions issues.
Replace Single Axle Plow (2023 carryover)	30-400-430-760	\$0.00	\$0.00	\$322,400.00	This item is a carryover/rebudgeted item from the approved 2023 budget. While a PO was issued in 2023, delivery will not occur until 2024. Replace Pw-45 a 2008 single axle International plow truck with a new similar size truck (e.g. Mac Granite 42BR).
<b>Total Capital Purchases:</b>		<b>\$795,858.63</b>	<b>\$998,365.00</b>	<b>\$1,079,540.00</b>	
<b>Total Expense Objects:</b>		<b>\$6,026,740.82</b>	<b>\$9,413,652.00</b>	<b>\$11,389,259.00</b>	



# Planning & Zoning

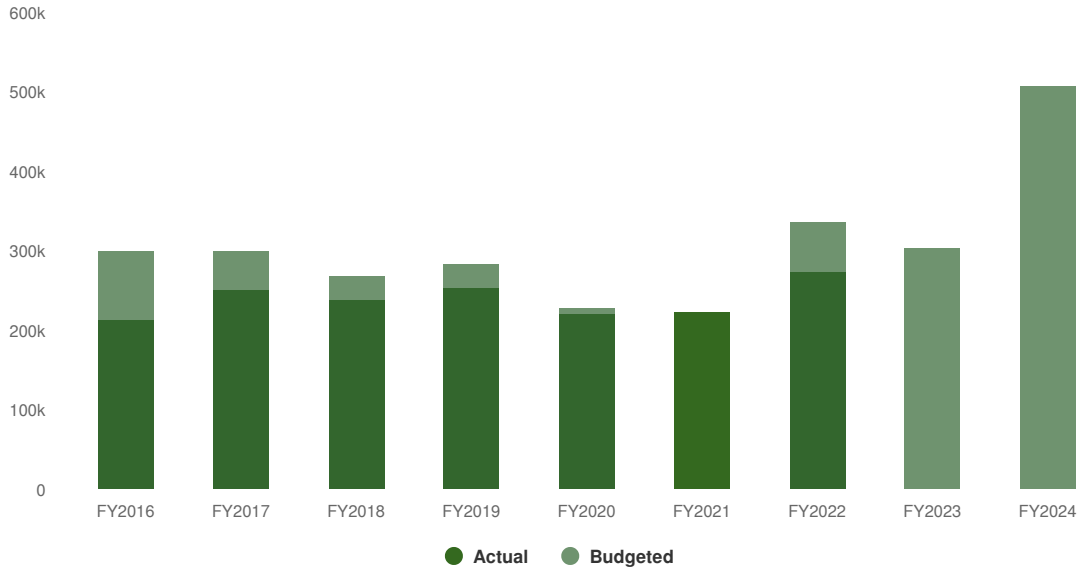
## Planning & Zoning



## Expenditures Summary

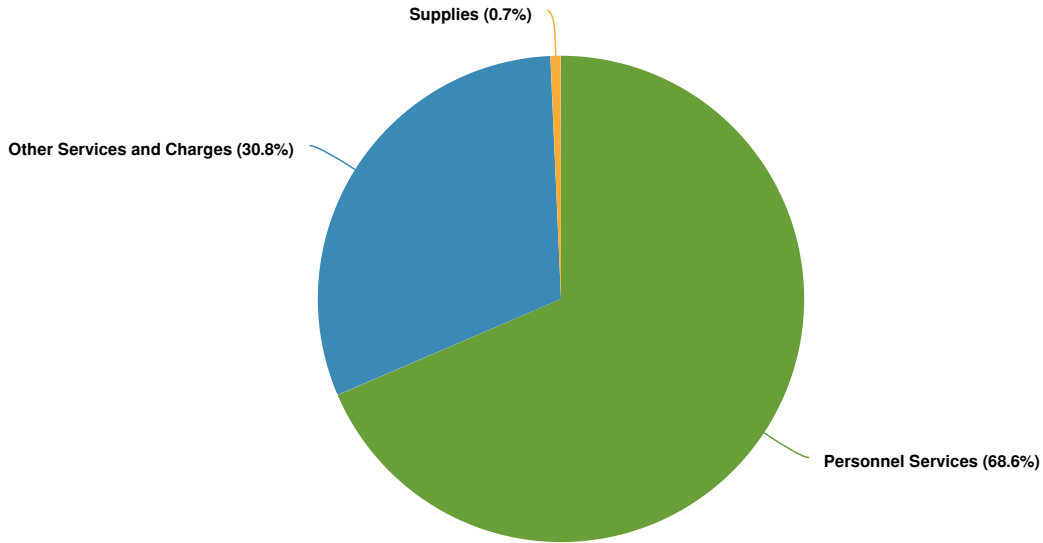
**\$506,766**    **\$203,434**  
(67.07% vs. prior year)

### Planning & Zoning Proposed and Historical Budget vs. Actual

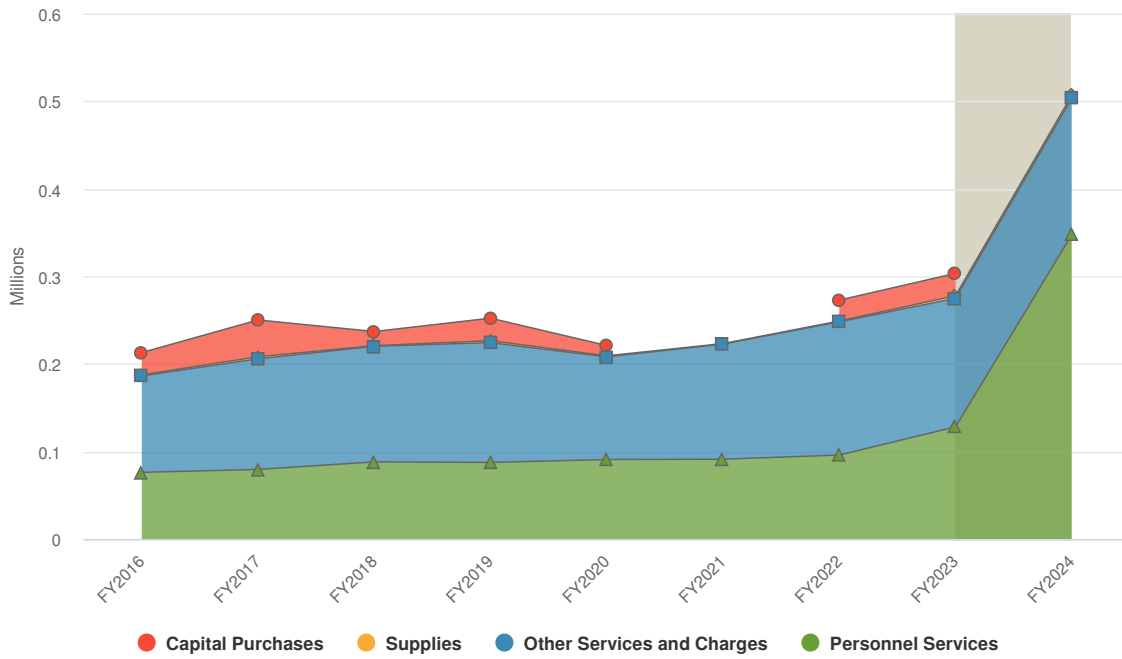


### Expenditures by Expense Type

#### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

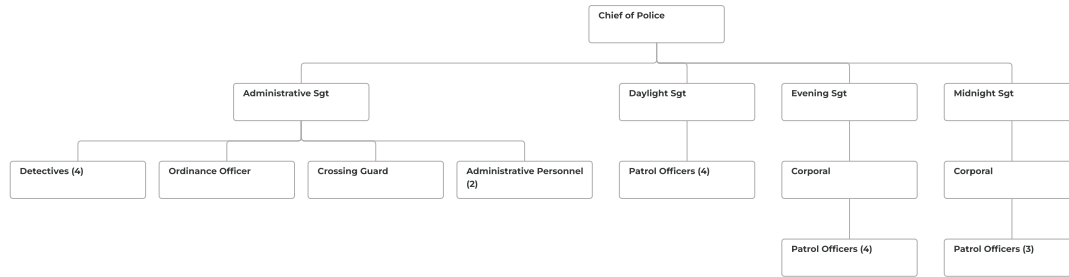
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Expense Objects</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES - FULL TIME	01-400-414-112	\$76,453.32	\$82,036.00	\$346,400.00	Planning and Zoning Director, Zoning Administrator, Community Planner, Ordinance Enforcement Officer, Receptionist/Planning and Zoning staff assistant.
SALARIES AND WAGES - PART TIME	01-400-414-115	\$18,347.96	\$44,512.00	\$0.00	Part-time staff wages.
UNIFORM EQUIPMENT PURCHASES	01-400-414-191	\$1,042.89	\$1,500.00	\$1,000.00	
<b>Total Personnel Services:</b>		<b>\$95,844.17</b>	<b>\$128,048.00</b>	<b>\$347,400.00</b>	
<b>Supplies</b>					
OFFICE SUPPLIES	01-400-414-210	\$363.49	\$1,500.00	\$2,000.00	
GENERAL EXPENSE	01-400-414-240	\$346.50	\$500.00	\$500.00	
ELECTRONIC EQUIP MAINTENANCE	01-400-414-252	\$208.40	\$1,000.00	\$1,000.00	An addition of the Zoning Officer and OEO Tablet for TRAIRS implementation.
<b>Total Supplies:</b>		<b>\$918.39</b>	<b>\$3,000.00</b>	<b>\$3,500.00</b>	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Other Services and Charges</b>					
PROFESSIONAL SERVICES	01-400-414-310	\$2,919.84	\$13,660.00	\$13,600.00	
<i>Stenographer/Experts for ZHB (est.)</i>	01-400-414-310	\$0.00	\$0.00	\$2,000.00	
<i>ZHB Solicitor (12 meetings x 3 hrs./mtg. @\$185/hour)</i>	01-400-414-310	\$0.00	\$0.00	\$6,600.00	
<i>ZHB Solicitor and Professional Expert Testimony (Contingency)</i>	01-400-414-310	\$0.00	\$0.00	\$5,000.00	
COMMUNICATIONS	01-400-414-320	\$2,245.83	\$2,500.00	\$2,500.00	
<i>Communications</i>	01-400-414-320	\$0.00	\$0.00	\$2,500.00	
TRANSPORTATION	01-400-414-330	\$146.25	\$200.00	\$200.00	
ADVERTISING AND PRINTING	01-400-414-340	\$8,641.48	\$4,000.00	\$4,000.00	
<i>Misc. Plan Reductions &amp; Color Copying</i>	01-400-414-340	\$0.00	\$0.00	\$500.00	
<i>ABC Meeting Legal Advertising</i>	01-400-414-340	\$0.00	\$0.00	\$3,500.00	
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-414-420	\$13,036.16	\$16,850.00	\$14,225.00	
<i>Miscellaneous Seminars-for staff, PC and ZHB</i>	01-400-414-420	\$0.00	\$0.00	\$1,000.00	
<i>2024 National Floodplain Management Conference   New Orleans</i>	01-400-414-420	\$0.00	\$0.00	\$2,700.00	
<i>Miscellaneous Publication</i>	01-400-414-420	\$0.00	\$0.00	\$450.00	
<i>Subscription to Zoning Practice</i>	01-400-414-420	\$0.00	\$0.00	\$100.00	
<i>2024 National American Planning Association (APA) Conference (Director)   Minneapolis, MN</i>	01-400-414-420	\$0.00	\$0.00	\$2,700.00	
<i>Dues Planning Association-PA Chapter 45% of PA dues (Director &amp; Community Planner)</i>	01-400-414-420	\$0.00	\$0.00	\$300.00	
<i>Subscription to Zoning Bulletin</i>	01-400-414-420	\$0.00	\$0.00	\$990.00	
<i>Membership American Planning Association (APA) ( Director \$ Community Planner)</i>	01-400-414-420	\$0.00	\$0.00	\$650.00	
<i>Subscription to the Journal of American Planning Association</i>	01-400-414-420	\$0.00	\$0.00	\$50.00	
<i>Dues American Institution of Certified Planners (AICP)(Director)</i>	01-400-414-420	\$0.00	\$0.00	\$155.00	
<i>Dues Central PA Safety Association (CPSA)</i>	01-400-414-420	\$0.00	\$0.00	\$30.00	
<i>PA Governors Safety Conference (Zoning Administrator)   Hershey, PA</i>	01-400-414-420	\$0.00	\$0.00	\$500.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
2024 PA American Planning Association Conference (Community Planner & Director)	01-400-414-420	\$0.00	\$0.00	\$3,000.00	
Planning Commission Training	01-400-414-420	\$0.00	\$0.00	\$1,000.00	
Planetizen AICP Exam Prep (Community Planner)	01-400-414-420	\$0.00	\$0.00	\$600.00	
CRCOG - CR PLANNING AGENCY	01-400-414-530	\$46,965.50	\$72,913.00	\$84,131.00	
2024 CR Planning Agency	01-400-414-530	\$0.00	\$0.00	\$84,131.00	Planning 414-530 - 82737 - source COG muni share w/ s rcvd 10/18
CRCOG - METRO PLANNING ORG	01-400-414-531	\$78,232.50	\$36,661.00	\$37,210.00	
2024	01-400-414-531	\$0.00	\$0.00	\$37,210.00	
<b>Total Other Services and Charges:</b>		<b>\$152,187.56</b>	<b>\$146,784.00</b>	<b>\$155,866.00</b>	
<b>Capital Purchases</b>					
OFFICE EQUIPMENT MAINTENANCE	01-400-414-750	\$30.49	\$500.00	\$0.00	
CAPITAL EQUIPMENT PURCHASES	30-400-414-750	\$23,826.23	\$25,000.00	\$0.00	
<b>Total Capital Purchases:</b>		<b>\$23,856.72</b>	<b>\$25,500.00</b>	<b>\$0.00</b>	
<b>Total Expense Objects:</b>		<b>\$272,806.84</b>	<b>\$303,332.00</b>	<b>\$506,766.00</b>	

# Police

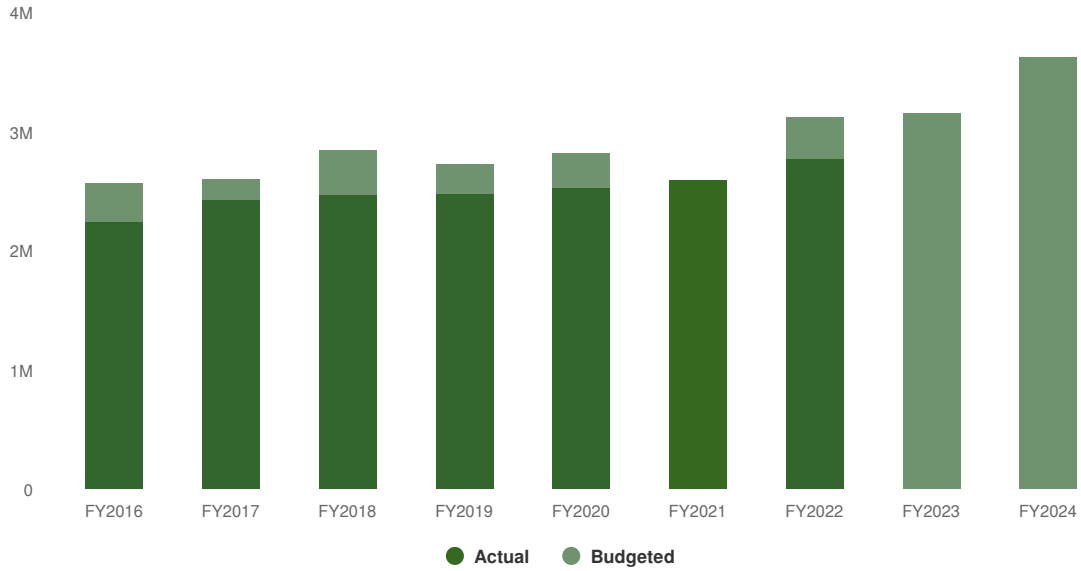
## Police Department



## Expenditures Summary

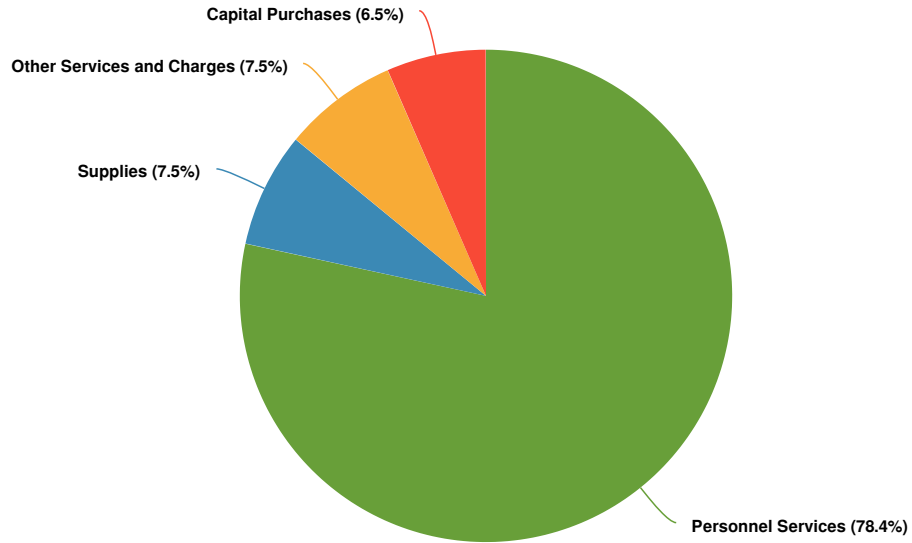
**\$3,623,175** **\$460,647**  
(14.57% vs. prior year)

### Police Proposed and Historical Budget vs. Actual

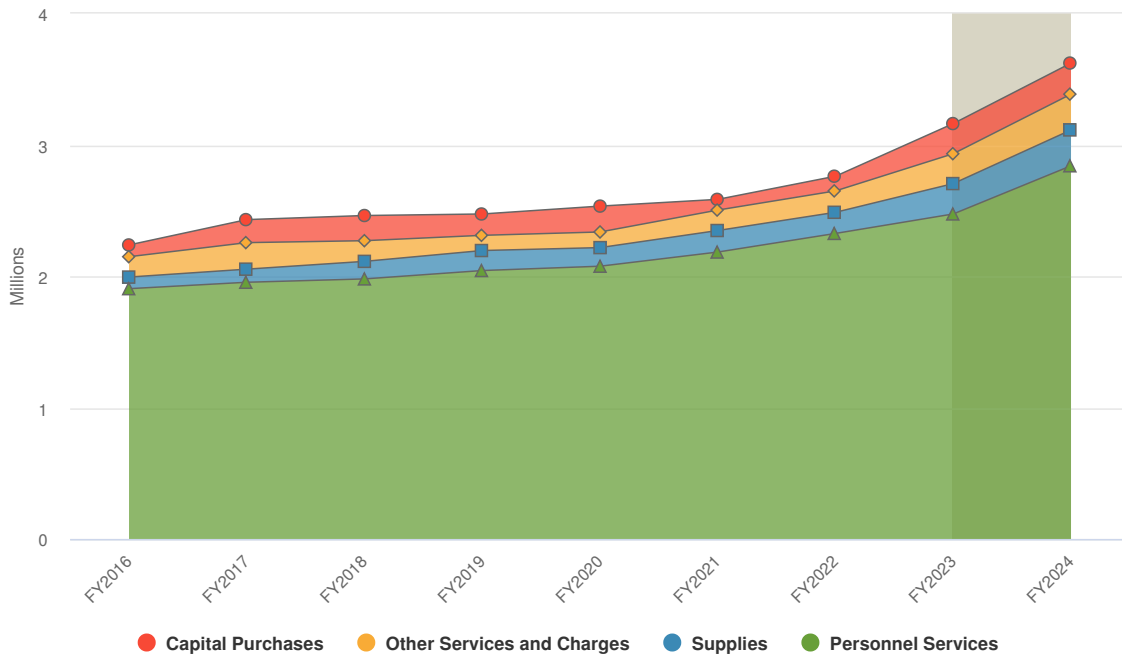


### Expenditures by Expense Type

#### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<b>Expense Objects</b>					
<b>Personnel Services</b>					
SALARIES AND WAGES - FULL TIME	01-400-410-112	\$1,790,392.20	\$1,901,937.00	\$2,268,000.00	Salaries and wages for 22 full-time police staff, 1 Police Chief, and two administrative assistants.
SALARIES AND WAGES - PART TIME	01-400-410-115	\$0.00	\$12,000.00	\$12,000.00	Part-Time wages including crossing guard.
HEART N LUNG PAYMENTS	01-400-410-178	\$0.00	\$0.00	\$1,000.00	
LONGEVITY PAY	01-400-410-179	\$18,700.00	\$20,200.00	\$20,200.00	
<i>Sgt. ryan Hendreck 05/01/2001</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Mike Lamb 11/19/2001</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Det. Josh Martin 11/18/2004</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Travis Park 12/05/2005</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Kevin Laudenslager 01/30/2006</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Det. Jonathan Mayer 01/01/2006</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>Off. Brian Rose 01/02/2007</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Sgt. Shaw Morrison 12/01/2007</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off, Walter Embser 01/04/2007</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Cpl. Jeff White 07/01/2008</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Bill Chambers 08/01/2008</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Sgt. Devon Moran 02/01/2009</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Off. Shawn Slater 01/01/2010</i>	01-400-410-179	\$0.00	\$0.00	\$1,200.00	
<i>Sgt Eric Albright 07/01/2011</i>	01-400-410-179	\$0.00	\$0.00	\$1,100.00	
<i>Off. Dan Lewis 01/19/2012</i>	01-400-410-179	\$0.00	\$0.00	\$1,000.00	
<i>Det. Caleb Clouse 03/01/2013</i>	01-400-410-179	\$0.00	\$0.00	\$900.00	
<i>Off. Ryan Plunkett 01/16/2016</i>	01-400-410-179	\$0.00	\$0.00	\$600.00	
<i>Det. Brian Wakefield 06/19/2017</i>	01-400-410-179	\$0.00	\$0.00	\$500.00	
<i>Off. Skyler Ososkie 07/5/2017</i>	01-400-410-179	\$0.00	\$0.00	\$500.00	
GENERAL OVERTIME	01-400-410-180	\$147,757.52	\$112,000.00	\$127,064.00	
<i>DUI Enforcement (Grant)</i>	01-400-410-180	\$0.00	\$0.00	\$9,443.00	
<i>BNI/Drug Task Force</i>	01-400-410-180	\$0.00	\$0.00	\$10,000.00	
<i>Buckle Up (Grant)</i>	01-400-410-180	\$0.00	\$0.00	\$10,596.00	
<i>PSU (Football games &amp; AG Progress)</i>	01-400-410-180	\$0.00	\$0.00	\$75,000.00	
<i>Drive Safe (Grant)</i>	01-400-410-180	\$0.00	\$0.00	\$5,025.00	
<i>STEP</i>	01-400-410-180	\$0.00	\$0.00	\$10,000.00	
<i>Community Relations/Crime Prevention Programes</i>	01-400-410-180	\$0.00	\$0.00	\$7,000.00	
UNIFORMS AND EQUIPMENT	01-400-410-191	\$36,146.35	\$42,000.00	\$51,675.00	
<i>Outfit 1 officer</i>	01-400-410-191	\$0.00	\$0.00	\$8,500.00	<i>2023 Budgeted Item from Chart: \$8000</i>
<i>Ballistic Vests</i>	01-400-410-191	\$0.00	\$0.00	\$3,000.00	<i>2023 Budgeted Item from Chart: \$7000</i>
<i>Unanticipated items</i>	01-400-410-191	\$0.00	\$0.00	\$3,700.00	<i>2023 Budgeted Item from Chart: \$3000</i>
<i>Replacement Shirts, Pants, Jackets, etc.</i>	01-400-410-191	\$0.00	\$0.00	\$14,175.00	<i>2023 Budgeted Item from Chart: \$13,500</i>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>Replacement duty equipment gloves, belts, holders, OC, handcuffs, insignia, etc</i>	01-400-410-191	\$0.00	\$0.00	\$4,200.00	2023 Budgeted Item from Chart: \$4000
<i>Uniform Cleaning</i>	01-400-410-191	\$0.00	\$0.00	\$7,400.00	<i>The Township owns and maintains uniforms. Estimated cleaning cost is \$312/month for 12 officers, \$750 for three detectives, and \$300 for Chief's non-uniform cleaning allowance, per collective bargaining agreement.</i>  2023 Budgeted Item from Chart: \$7050
<i>Boots</i>	01-400-410-191	\$0.00	\$0.00	\$3,100.00	2023 Budgeted Item from Chart: \$2950
<i>Gas Mask Replacement</i>	01-400-410-191	\$0.00	\$0.00	\$7,600.00	<i>Gas Mask Replacement is needed for officers. Current masks are at end of life cycle.</i>
<i>Bola Wrap Remote Restraint Device</i>	01-400-410-191	\$0.00	\$0.00	\$9,000.00	<i>Remote restraint new to 2024 Budget.</i>
<i>PennPrime Reimbursement</i>	01-400-410-191	\$0.00	\$0.00	-\$9,000.00	<i>Bola wrap expenditure reimbursement from PennPrime.</i>
RETIRED PAYROLL	60-400-410-197	\$333,113.44	\$386,184.00	\$361,090.00	
<b>Total Personnel Services:</b>		<b>\$2,326,109.51</b>	<b>\$2,474,321.00</b>	<b>\$2,841,029.00</b>	
<b>Supplies</b>					
OFFICE SUPPLIES	01-400-410-210	\$1,775.01	\$3,500.00	\$2,000.00	This account includes paper, pens, pencils, toner cartridges, office stock, forms, business cards, parking permits, and desk stock.
CRIMINAL INVESTIGATIONS	01-400-410-225	\$4,627.93	\$6,500.00	\$5,500.00	The Criminal Investigations Section uses forensic and investigative materials and services relative to its function.
VEHICLE FUEL - GASOLINE	01-400-410-231	\$42,490.89	\$52,550.00	\$50,080.00	The department vehicles are estimated to use 14,000 gallons of unleaded 89-octane fuel at \$3.72 per gallon. These costs for fuel are current as of September 2023. The cost will vary based on fuel prices.
OIL/LUBRICANTS AND FLUIDS	01-400-410-234	\$3,808.65	\$6,000.00	\$5,000.00	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.
GENERAL EXPENSE	01-400-410-240	\$7,701.64	\$11,000.00	\$20,000.00	Regional Detective Meetings.
AMMUNITION & RELATED SUPPLIES	01-400-410-242	\$15,503.90	\$18,000.00	\$17,450.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Firearm ammunition	01-400-410-242	\$0.00	\$0.00	\$17,450.00	<i>This account reflects the costs of firearms training, equipment maintenance, range supplies, and other associated costs. This account also includes supplies associated with Tasers.</i>
COMMUNITY RELATIONS SUPPLIES	01-400-410-249	\$3,132.50	\$3,750.00	\$12,000.00	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 of items purchased include stickers, coloring books, bike rodeo, and community recognition activities.
VEHICLE PARTS	01-400-410-251	\$23,832.14	\$25,000.00	\$25,000.00	This account covers tires, repairs, replacement parts, and other required maintenance to maintain the police vehicles in a safe operating condition. The Mobile Command Vehicle covered in a separate category. The fleet consists of 17 vehicles.
ELECTRONIC EQUIP MAINTENANCE	01-400-410-252	\$52,857.02	\$99,636.00	\$131,085.00	
<i>Copier maintenance</i>	<i>01-400-410-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1,500.00</i>	<i>2023 Budgeted Item from Chart: \$1,500</i>
<i>It Support (Provided by SCB IT dept) for Mobile Data Terminals (11 Terminals)</i>	<i>01-400-410-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$11,000.00</i>	<i>2023 Budgeted Item from Chart: \$11,000</i>
<i>Airtime, server, and associated hardware (SC IT) 11 Mobile Data Terminals</i>	<i>01-400-410-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$11,000.00</i>	<i>2023 Budgeted Item from Chart: \$11,000</i>
<i>RMS hosting Fee (five-year flat rate-12.5%).</i>	<i>01-400-410-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$7,985.00</i>	<i>2023 Budgeted Item from Chart: \$7985</i>
<i>RMS Software Maintenance Fees (Spillman)</i>	<i>01-400-410-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$18,000.00</i>	<i>2023 Budgeted Item from Chart: \$18,500</i>
<i>RMS Consultant fee-New reporting system</i>	<i>01-400-410-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$21,000.00</i>	<i>2023 Budgeted Item from Chart: \$7500</i>
<i>RMS Balance for RMS system (Spillman)</i>	<i>01-400-410-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$36,400.00</i>	<i>2023 Budgeted Item from Chart: \$16,363</i>
<i>Cell Phone Forensic Software Renewal (DART, Oxygen, Secure View, and Forensic Explorer)</i>	<i>01-400-410-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$6,500.00</i>	<i>2023 Budgeted Item from Chart: \$4,000</i>
<i>Graykey/Cellebrite computer forensic software</i>	<i>01-400-410-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$11,500.00</i>	<i>2023 Budgeted Item from Chart: \$10,000</i>
<i>Power DMS-Document Management System for managing accreditation and training records</i>	<i>01-400-410-252</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$6,200.00</i>	<i>2023 Budgeted Item from Chart: \$5788</i>
BATTERIES	01-400-410-260	\$5,177.59	\$5,000.00	\$5,000.00	This account covers batteries for portable radios, flashlights, speed signs, optical and other equipment.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
<i>Speed Sign Batteries (4 x \$300)</i>	01-400-410-260	\$0.00	\$0.00	\$1,200.00	
<i>Optic Systems</i>	01-400-410-260	\$0.00	\$0.00	\$300.00	
<i>Automatic External Defibrillator (AED) Batteries</i>	01-400-410-260	\$0.00	\$0.00	\$1,000.00	
<i>Flashlights, cameras, &amp; portable radio batteries</i>	01-400-410-260	\$0.00	\$0.00	\$500.00	
<i>Spare Radio &amp; battery</i>	01-400-410-260	\$0.00	\$0.00	\$2,000.00	
MEETING EXPENSES	60-400-410-229	\$0.00	\$350.00	\$0.00	
<b>Total Supplies:</b>		<b>\$160,907.27</b>	<b>\$231,286.00</b>	<b>\$273,115.00</b>	
<b>Other Services and Charges</b>					
DNA TESTING	01-400-410-315	\$0.00	\$10,000.00	\$10,000.00	\$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.
OTHER AGENCY (DUI) CHARGES	01-400-410-317	\$31,831.40	\$50,000.00	\$65,134.00	This figure accounts for the funds reimbursed for DUI Enforcement / Aggressive Driving / Occupant Protection / Pedestrian Safety Programs. The Township administers the \$65,134 grant for the entire County split between the Township and participating agencies.
COMMUNICATIONS	01-400-410-320	\$3,951.67	\$7,500.00	\$20,000.00	This account includes the estimated costs for providing postage, phone, cell phone, and data communication services for the Department's effective functioning. Each sworn officer would be issued a department phone for official business (\$12,000).
RADIO MAINTENANCE	01-400-410-327	\$884.21	\$1,000.00	\$1,000.00	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.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
TRANSPORTATION	01-400-410-330	\$5,209.60	\$7,000.00	\$6,000.00	Speed monitoring equipment must be certified periodically (\$1200). The budget includes replacing one VASCAR unit at \$1500. Also included are court-related transportation costs and reimbursement for police officers' personal vehicle use at the IRS rate.
ADVERTISING AND PRINTING	01-400-410-340	\$638.15	\$4,000.00	\$2,500.00	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 thermal paper for electronic citations.
OUTSIDE VEHICLE REPAIRS	01-400-410-380	\$1,539.79	\$8,000.00	\$8,000.00	
DUES/SUBSCRIPTIONS/MEMBERSHIPS	01-400-410-420	\$28,259.61	\$38,800.00	\$50,740.00	
<i>PA Chiefs of Police Membership (\$150) &amp; Training Conference in the Poconos in July</i>	01-400-410-420	\$0.00	\$0.00	\$1,000.00	
<i>National Association Memberships</i>	01-400-410-420	\$0.00	\$0.00	\$500.00	<i>National/International Association Memberships for Firearms/Less Lethal Instructors and Centre County Tactical Response Team Members</i>
<i>West Publications</i>	01-400-410-420	\$0.00	\$0.00	\$500.00	<i>Online access to current criminal &amp; traffic statutes.</i>
<i>DUI Conference for Coordinator</i>	01-400-410-420	\$0.00	\$0.00	\$600.00	<i>Reimbursable by the DUI grant.</i>
<i>PELRAS Annual Conference</i>	01-400-410-420	\$0.00	\$0.00	\$500.00	
<i>Accreditation membership (\$125) &amp; conference in Harrisburg area in March</i>	01-400-410-420	\$0.00	\$0.00	\$1,000.00	
<i>Monthly Legal Updates</i>	01-400-410-420	\$0.00	\$0.00	\$2,300.00	
<i>Annual Accreditation Fee (PA Chiefs of Police)</i>	01-400-410-420	\$0.00	\$0.00	\$1,000.00	
<i>IACP Policy Database Access</i>	01-400-410-420	\$0.00	\$0.00	\$525.00	
<i>Online Training Academy</i>	01-400-410-420	\$0.00	\$0.00	\$2,200.00	
<i>Recertification training</i>	01-400-410-420	\$0.00	\$0.00	\$4,000.00	<i>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.</i>

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Internal Affairs Investigator Updates	01-400-410-420	\$0.00	\$0.00	\$600.00	
Firearms/OC/Taser Training	01-400-410-420	\$0.00	\$0.00	\$2,000.00	
Leadership & Command Training	01-400-410-420	\$0.00	\$0.00	\$9,000.00	
Spillman RMS SSA Certification	01-400-410-420	\$0.00	\$0.00	\$3,555.00	Spillman RMS SSA certification (5 days). The location is TBA. Registration, airfare, hotel, meals, and shuttle (2x's).
Negotiator Training	01-400-410-420	\$0.00	\$0.00	\$2,700.00	Negotiator training for 3 officers with costs related to: registration fee, hotel, meals, and ancillary costs.
Specialty Training	01-400-410-420	\$0.00	\$0.00	\$2,000.00	Registration, airfare, hotel, meals, and ancillary costs.
Annual County In-Service Training	01-400-410-420	\$0.00	\$0.00	\$2,000.00	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.
Miscellaneous Training	01-400-410-420	\$0.00	\$0.00	\$5,760.00	Miscellaneous courses, including webinars for patrol officers and other staff members.
IACP Conference	01-400-410-420	\$0.00	\$0.00	\$2,500.00	
Criminal Investigator Training	01-400-410-420	\$0.00	\$0.00	\$6,500.00	
CONTRACTED SERVICES	01-400-410-450	\$12,404.20	\$26,242.00	\$32,228.00	
Criminal investigative unit vehicle (\$350 per month x 12)	01-400-410-450	\$0.00	\$0.00	\$4,200.00	
Car Washes / Detailing	01-400-410-450	\$0.00	\$0.00	\$4,800.00	The monthly fee of \$280.33 includes unlimited car washes for PD vehicles and once-a-year detailing.
Mobile Command Center Operations	01-400-410-450	\$0.00	\$0.00	\$1,428.00	This figure is the Township's share of the Mobile Command Vehicle operating costs.
AED (Automated Electronic Defibrillator) & Naloxone Administration Medical Direction	01-400-410-450	\$0.00	\$0.00	\$1,000.00	
Maintenance for Speed Signs	01-400-410-450	\$0.00	\$0.00	\$2,200.00	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.
CIT Program	01-400-410-450	\$0.00	\$0.00	\$3,500.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
Centre County Central Booking Center Funding	01-400-410-450	\$0.00	\$0.00	\$15,100.00	The department's share of the cost to maintain the Centre County Central Booking Center Funding. Due to a decrease in revenue from court costs regarding arrests, 2024 will be the first year that the Booking Center has requested funding by Centre County police agencies.
EDUCATION	01-400-410-460	\$11,770.57	\$0.00	\$0.00	
ACADEMY TRAINING	01-400-410-462	\$13,595.01	\$25,679.00	\$26,429.00	
Tuition(one@\$5,000)	01-400-410-462	\$0.00	\$0.00	\$5,750.00	
Lodging (\$125/night for 115 nights)	01-400-410-462	\$0.00	\$0.00	\$14,375.00	
Meals(\$46/day for 115 days)	01-400-410-462	\$0.00	\$0.00	\$5,290.00	
Travel(145 miles @\$ .60/mile x 2)	01-400-410-462	\$0.00	\$0.00	\$174.00	
Parking(\$120/month)	01-400-410-462	\$0.00	\$0.00	\$840.00	
ACTUARIAL FEES	60-400-410-310	\$6,500.00	\$6,500.00	\$6,500.00	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.
PAYROLL PROCESSING FEES	60-400-410-311	\$1,904.11	\$700.00	\$2,000.00	This account represents the cost of providing pension payroll for the retired officers through a 3rd party payroll processor.
BROKER FEES	60-400-410-312	\$44,378.25	\$42,000.00	\$42,000.00	This account provides the broker's fees and expenses related to the investment accounts, typically a percentage of the investment balances' value.
<b>Total Other Services and Charges:</b>		<b>\$162,866.57</b>	<b>\$227,421.00</b>	<b>\$272,531.00</b>	
<b>Capital Purchases</b>					
OFFICE EQUIPMENT	01-400-410-750	\$6,711.79	\$14,500.00	\$31,500.00	
Rifle replacement	01-400-410-750	\$0.00	\$0.00	\$3,000.00	
Radar Units	01-400-410-750	\$0.00	\$0.00	\$6,000.00	
Electric Patrol Bicycles	01-400-410-750	\$0.00	\$0.00	\$12,000.00	
Rifle Suppressors	01-400-410-750	\$0.00	\$0.00	\$10,500.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2024 Budgeted	Notes
POLICE CAPITAL PURCHASES	30-400-410-750	\$105,252.02	\$215,000.00	\$205,000.00	
<i>Ford Hybrid SUVs</i>	30-400-410-750	\$0.00	\$0.00	\$80,000.00	
<i>Electronics, Markings, Accessories</i>	30-400-410-750	\$0.00	\$0.00	\$50,000.00	<i>Electronics, markings, accessories for two SUVs.</i>
<i>Axon Body/Car Camera/Taser</i>	30-400-410-750	\$0.00	\$0.00	\$75,000.00	
<b>Total Capital Purchases:</b>		<b>\$111,963.81</b>	<b>\$229,500.00</b>	<b>\$236,500.00</b>	
<b>Total Expense Objects:</b>		<b>\$2,761,847.16</b>	<b>\$3,162,528.00</b>	<b>\$3,623,175.00</b>	



# Centre Region Council of Government

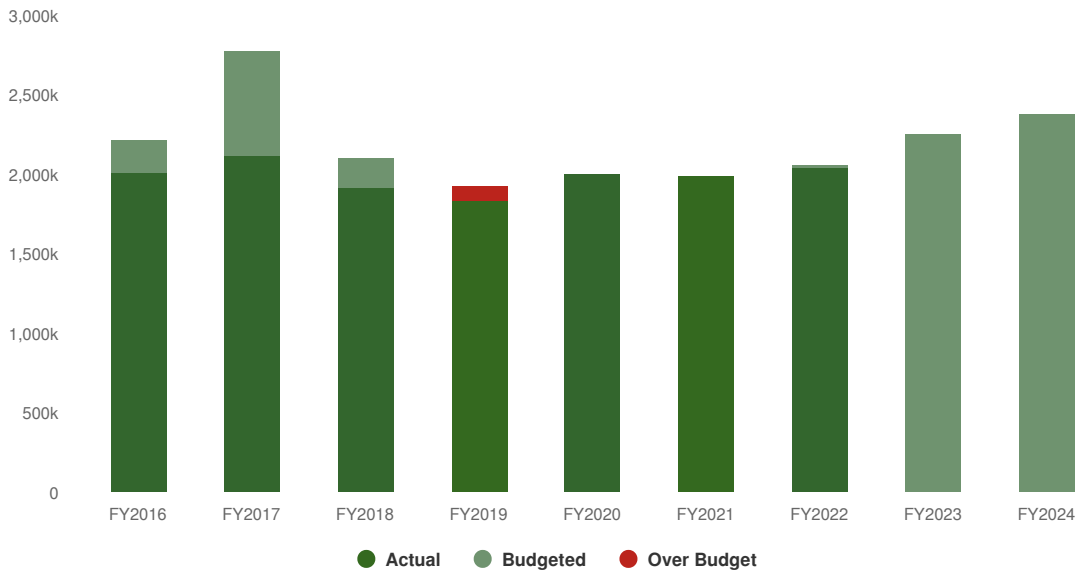
This table includes \$152,000 in expenditures for non CRCOG related expenses with accounts that fall into similar categories such as contributions to fire and EMS services. Omitted from this tabulation is \$162,442 for CRPA and CCMPO whose accounts fall under Planning and Zoning expenditures. Regional Capital Expenses can be found in Fund 31 - Regional Recreation Project Fund.

## Expenditures Summary

This section includes

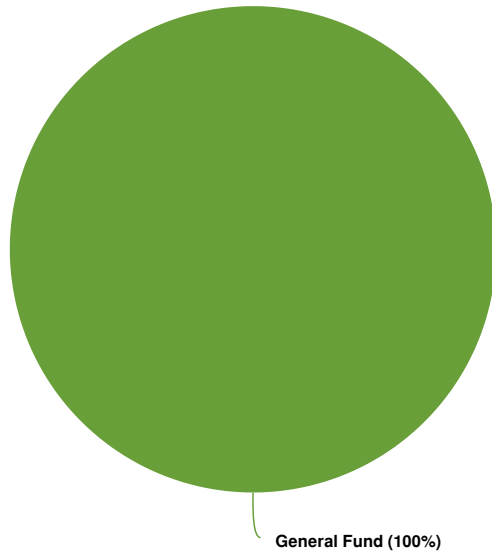
**\$2,376,998** **\$122,207**  
(5.42% vs. prior year)

Centre Region Council of Government Proposed and Historical Budget vs. Actual

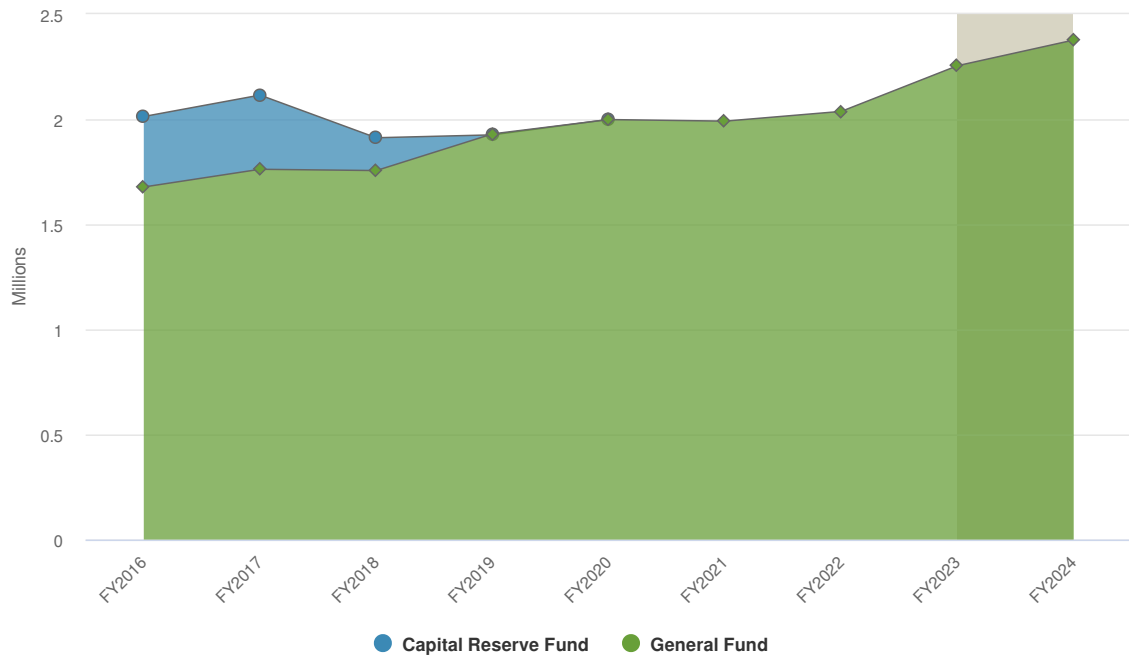


# Expenditures by Fund

## 2024 Expenditures by Fund



## Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

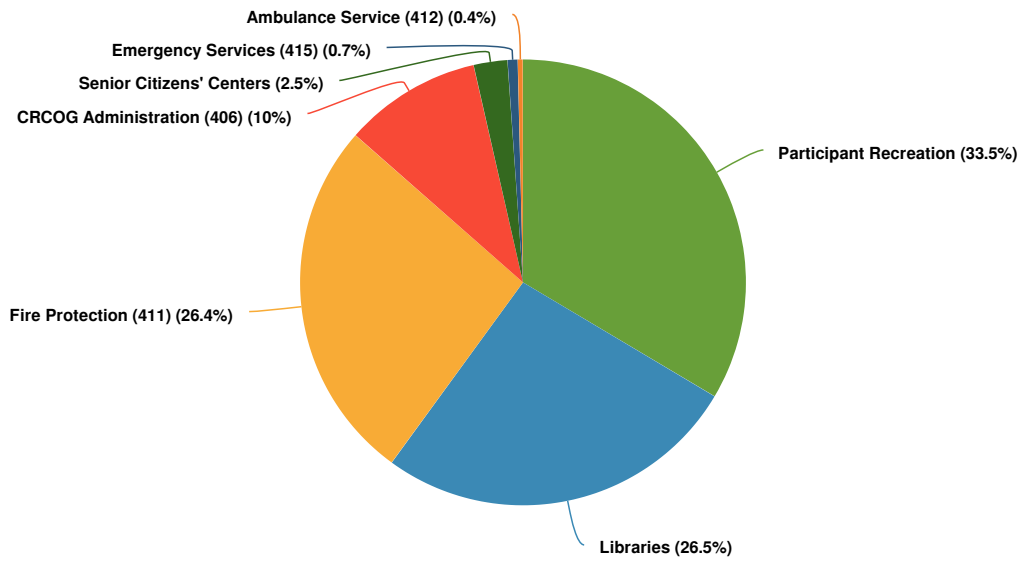
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
General Fund						

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Other Services and Charges</b>						
CRCOG ADMINISTRATION	01-400-406-530	\$157,578.00	\$159,646.00	\$159,646.00	\$218,640.00	
CRCOG BUILDING CAPITAL	01-400-406-532	\$5,840.00	\$6,113.00	\$6,113.00	\$17,151.00	
CRCOG CONTINGENCY	01-400-406-533	\$0.00	\$0.00		\$834.00	
CRCOG FIRE CONTRIBUTION	01-400-411-530	\$318,929.00	\$377,929.00	\$283,446.75	\$358,771.00	
WARRIORS MARK FIRE CONT	01-400-411-540	\$0.00	\$3,500.00	\$7,000.00	\$3,000.00	
PORT MATILDA FIRE CONTRIBUTION	01-400-411-541	\$0.00	\$3,500.00	\$3,500.00	\$3,000.00	
ALPHA AMBULANCE CONTRIBUTIONS	01-400-412-540				\$3,000.00	
PORT MATILDA EMS CONTRIBUTIONS	01-400-412-541	\$0.00	\$3,000.00		\$3,000.00	
CENTRE LIFELINK EMS CONTRIBUTE	01-400-412-542	\$0.00	\$3,500.00		\$3,000.00	
CRCOG EMS CONTRIBUTION	01-400-415-530	\$38,276.00	\$38,151.00	\$66,764.25	\$17,155.00	
CRCOG - EMS CONTINGENCY	01-400-415-531	\$2,564.00	\$0.00		\$0.00	
CRCOG - PARKS & RECREATION	01-400-452-530	\$442,039.75	\$475,683.00	\$475,683.00	\$530,051.00	
CRCOG- REGION AQUATICS CONTR	01-400-452-531	\$28,019.50	\$0.00		\$0.00	
CRCOG - REGION POOLS CAPITAL	01-400-452-532	\$134,451.75	\$157,530.00	\$157,530.00	\$155,587.00	
CRCOG - NATURE CENTRE	01-400-452-533	\$25,679.00	\$70,580.00	\$70,580.00	\$74,575.00	
CRCOG - PARKS/REC CAPITAL CONT	01-400-452-534	\$46,249.00	\$58,682.00	\$58,682.00	\$0.00	
CRCOG - REGION PARKS CAPITAL	01-400-452-535			\$129,574.00	\$0.00	
CRCOG NATURE CENTER CAPITAL	01-400-452-536	\$45,526.00	\$40,641.00	\$40,641.00	\$37,168.00	
CRCOG - SCHLOW LIBRARY	01-400-456-530	\$488,429.00	\$511,497.00	\$511,497.00	\$602,212.00	
CRCOG - SCHLOW LIBRARY	01-400-456-531	\$26,289.00	\$26,825.00	\$48,943.00	\$27,491.00	
CRCOG - SENIOR CENTER	01-400-458-530	\$35,116.00	\$63,161.00	\$113,689.80	\$58,491.00	
<b>Total Other Services and Charges:</b>		<b>\$1,794,986.00</b>	<b>\$1,999,938.00</b>	<b>\$2,133,289.80</b>	<b>\$2,113,126.00</b>	
<b>Capital Purchases</b>						
CRCOG FIRE CAPITAL CONT	01-400-411-750	\$99,144.00	\$111,557.00	\$83,667.75	\$120,872.00	
<b>Total Capital Purchases:</b>		<b>\$99,144.00</b>	<b>\$111,557.00</b>	<b>\$83,667.75</b>	<b>\$120,872.00</b>	

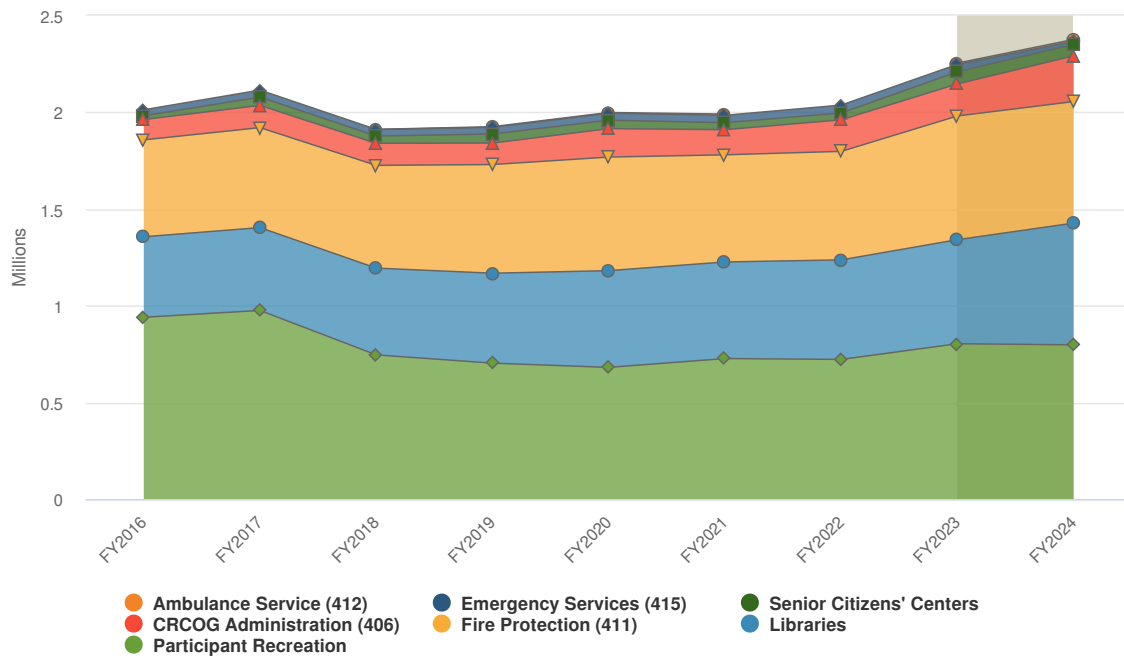
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Foreign Fire Relief</b>						
FOREIGN FIRE RELIEF	01-400-411-990	\$143,295.90	\$143,296.00	\$143,296.00	\$143,000.00	
<b>Total Foreign Fire Relief:</b>		<b>\$143,295.90</b>	<b>\$143,296.00</b>	<b>\$143,296.00</b>	<b>\$143,000.00</b>	
<b>Total General Fund:</b>		<b>\$2,037,425.90</b>	<b>\$2,254,791.00</b>	<b>\$2,360,253.55</b>	<b>\$2,376,998.00</b>	
<b>Total:</b>		<b>\$2,037,425.90</b>	<b>\$2,254,791.00</b>	<b>\$2,360,253.55</b>	<b>\$2,376,998.00</b>	

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

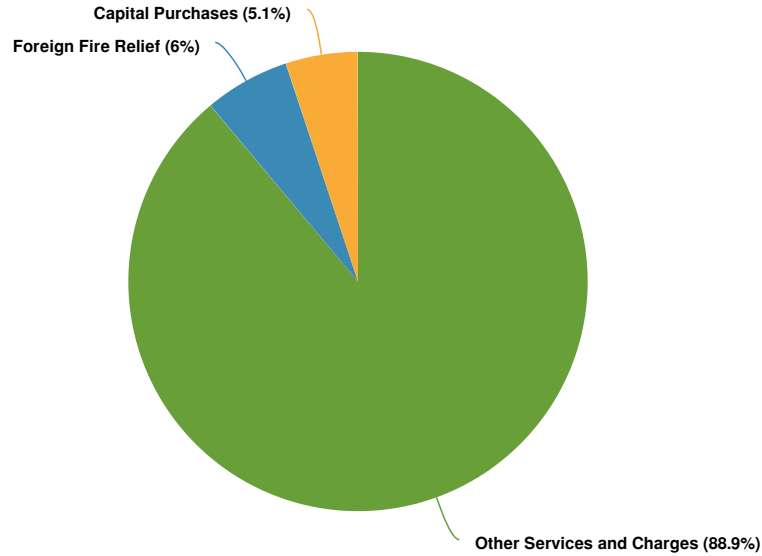
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expenditures</b>						
<b>General Government</b>						
<b>CRCOG Administration (406)</b>						
CRCOG ADMINISTRATION	01-400-406-530	\$157,578.00	\$159,646.00	\$159,646.00	\$218,640.00	
CRCOG BUILDING CAPITAL	01-400-406-532	\$5,840.00	\$6,113.00	\$6,113.00	\$17,151.00	
CRCOG CONTINGENCY	01-400-406-533	\$0.00	\$0.00		\$834.00	
<b>Total CRCOG Administration (406):</b>		<b>\$163,418.00</b>	<b>\$165,759.00</b>	<b>\$165,759.00</b>	<b>\$236,625.00</b>	
<b>Total General Government:</b>		<b>\$163,418.00</b>	<b>\$165,759.00</b>	<b>\$165,759.00</b>	<b>\$236,625.00</b>	
<b>Public Safety</b>						
<b>Fire Protection (411)</b>						
CRCOG FIRE CONTRIBUTION	01-400-411-530	\$318,929.00	\$377,929.00	\$283,446.75	\$358,771.00	
WARRIORS MARK FIRE CONT	01-400-411-540	\$0.00	\$3,500.00	\$7,000.00	\$3,000.00	
PORT MATILDA FIRE CONTRIBUTION	01-400-411-541	\$0.00	\$3,500.00	\$3,500.00	\$3,000.00	
CRCOG FIRE CAPITAL CONT	01-400-411-750	\$99,144.00	\$111,557.00	\$83,667.75	\$120,872.00	

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
FOREIGN FIRE RELIEF	01-400-411-990	\$143,295.90	\$143,296.00	\$143,296.00	\$143,000.00	
<b>Total Fire Protection (411):</b>		<b>\$561,368.90</b>	<b>\$639,782.00</b>	<b>\$520,910.50</b>	<b>\$628,643.00</b>	
<b>Ambulance Service (412)</b>						
ALPHA AMBULANCE CONTRIBUTIONS	01-400-412-540				\$3,000.00	
PORT MATILDA EMS CONTRIBUTIONS	01-400-412-541	\$0.00	\$3,000.00		\$3,000.00	
CENTRE LIFELINK EMS CONTRIBUTE	01-400-412-542	\$0.00	\$3,500.00		\$3,000.00	
<b>Total Ambulance Service (412):</b>		<b>\$0.00</b>	<b>\$6,500.00</b>		<b>\$9,000.00</b>	
<b>Emergency Services (415)</b>						
CRCOG EMS CONTRIBUTION	01-400-415-530	\$38,276.00	\$38,151.00	\$66,764.25	\$17,155.00	
CRCOG - EMS CONTINGENCY	01-400-415-531	\$2,564.00	\$0.00		\$0.00	
<b>Total Emergency Services (415):</b>		<b>\$40,840.00</b>	<b>\$38,151.00</b>	<b>\$66,764.25</b>	<b>\$17,155.00</b>	
<b>Total Public Safety:</b>		<b>\$602,208.90</b>	<b>\$684,433.00</b>	<b>\$587,674.75</b>	<b>\$654,798.00</b>	
<b>Recreation</b>						
<b>Participant Recreation</b>						
CRCOG - PARKS & RECREATION	01-400-452-530	\$442,039.75	\$475,683.00	\$475,683.00	\$530,051.00	
CRCOG- REGION AQUATICS CONTR	01-400-452-531	\$28,019.50	\$0.00		\$0.00	
CRCOG - REGION POOLS CAPITAL	01-400-452-532	\$134,451.75	\$157,530.00	\$157,530.00	\$155,587.00	
CRCOG - NATURE CENTRE	01-400-452-533	\$25,679.00	\$70,580.00	\$70,580.00	\$74,575.00	
CRCOG - PARKS/REC CAPITAL CONT	01-400-452-534	\$46,249.00	\$58,682.00	\$58,682.00	\$0.00	
CRCOG - REGION PARKS CAPITAL	01-400-452-535			\$129,574.00	\$0.00	
CRCOG NATURE CENTER CAPITAL	01-400-452-536	\$45,526.00	\$40,641.00	\$40,641.00	\$37,168.00	
<b>Total Participant Recreation:</b>		<b>\$721,965.00</b>	<b>\$803,116.00</b>	<b>\$932,690.00</b>	<b>\$797,381.00</b>	
<b>Libraries</b>						
CRCOG - SCHLOW LIBRARY	01-400-456-530	\$488,429.00	\$511,497.00	\$511,497.00	\$602,212.00	
CRCOG - SCHLOW LIBRARY	01-400-456-531	\$26,289.00	\$26,825.00	\$48,943.00	\$27,491.00	
<b>Total Libraries:</b>		<b>\$514,718.00</b>	<b>\$538,322.00</b>	<b>\$560,440.00</b>	<b>\$629,703.00</b>	
<b>Senior Citizens' Centers</b>						
CRCOG - SENIOR CENTER	01-400-458-530	\$35,116.00	\$63,161.00	\$113,689.80	\$58,491.00	

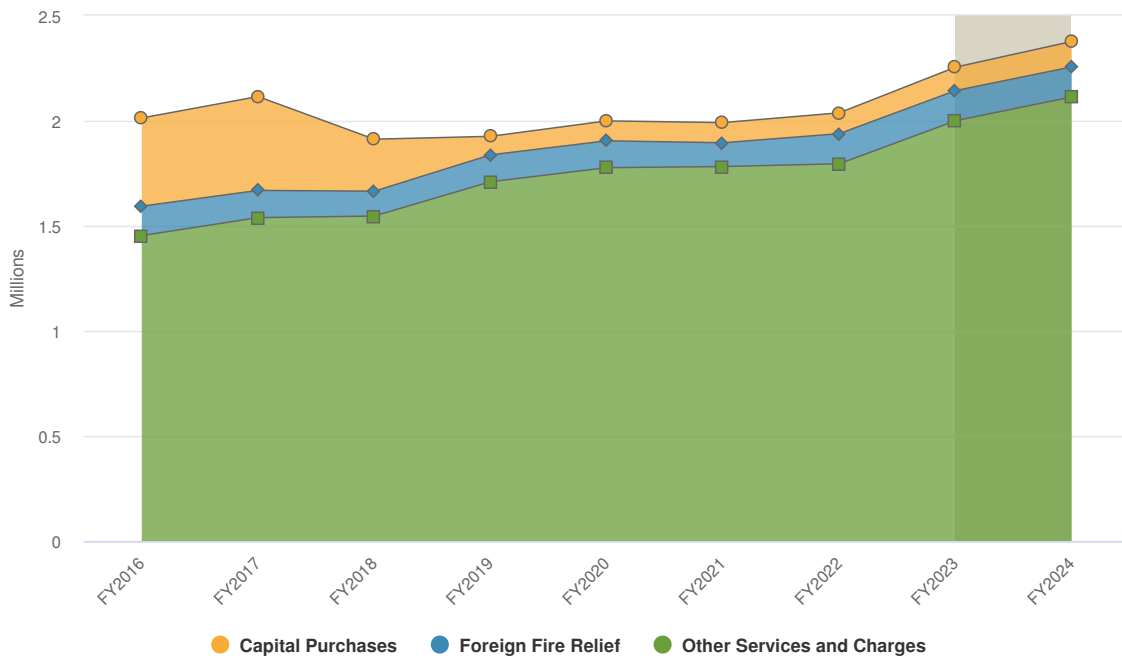
Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
Total Senior Citizens' Centers:		\$35,116.00	\$63,161.00	\$113,689.80	\$58,491.00	
Total Recreation:		\$1,271,799.00	\$1,404,599.00	\$1,606,819.80	\$1,485,575.00	
<b>Total Expenditures:</b>		<b>\$2,037,425.90</b>	<b>\$2,254,791.00</b>	<b>\$2,360,253.55</b>	<b>\$2,376,998.00</b>	

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
<b>Expense Objects</b>						
<b>Other Services and Charges</b>						
CRCOG ADMINISTRATION	01-400-406-530	\$157,578.00	\$159,646.00	\$159,646.00	\$218,640.00	
CRCOG BUILDING CAPITAL	01-400-406-532	\$5,840.00	\$6,113.00	\$6,113.00	\$17,151.00	
CRCOG CONTINGENCY	01-400-406-533	\$0.00	\$0.00		\$834.00	
CRCOG FIRE CONTRIBUTION	01-400-411-530	\$318,929.00	\$377,929.00	\$283,446.75	\$358,771.00	
WARRIORS MARK FIRE CONT	01-400-411-540	\$0.00	\$3,500.00	\$7,000.00	\$3,000.00	
PORT MATILDA FIRE CONTRIBUTION	01-400-411-541	\$0.00	\$3,500.00	\$3,500.00	\$3,000.00	
ALPHA AMBULANCE CONTRIBUTIONS	01-400-412-540				\$3,000.00	
PORT MATILDA EMS CONTRIBUTIONS	01-400-412-541	\$0.00	\$3,000.00		\$3,000.00	
CENTRE LIFELINK EMS CONTRIBUTE	01-400-412-542	\$0.00	\$3,500.00		\$3,000.00	
CRCOG EMS CONTRIBUTION	01-400-415-530	\$38,276.00	\$38,151.00	\$66,764.25	\$17,155.00	
CRCOG - EMS CONTINGENCY	01-400-415-531	\$2,564.00	\$0.00		\$0.00	



Name	Account ID	FY2022 Actual	FY2023 Adopted Budget	FY2023 Projected	FY2024 Budgeted	Notes
CRCOG - PARKS & RECREATION	01-400-452-530	\$442,039.75	\$475,683.00	\$475,683.00	\$530,051.00	
CRCOG - REGION AQUATICS CONTR	01-400-452-531	\$28,019.50	\$0.00		\$0.00	
CRCOG - REGION POOLS CAPITAL	01-400-452-532	\$134,451.75	\$157,530.00	\$157,530.00	\$155,587.00	
CRCOG - NATURE CENTRE	01-400-452-533	\$25,679.00	\$70,580.00	\$70,580.00	\$74,575.00	
CRCOG - PARKS/REC CAPITAL CONT	01-400-452-534	\$46,249.00	\$58,682.00	\$58,682.00	\$0.00	
CRCOG - REGION PARKS CAPITAL	01-400-452-535			\$129,574.00	\$0.00	
CRCOG NATURE CENTER CAPITAL	01-400-452-536	\$45,526.00	\$40,641.00	\$40,641.00	\$37,168.00	
CRCOG - SCHLOW LIBRARY	01-400-456-530	\$488,429.00	\$511,497.00	\$511,497.00	\$602,212.00	
CRCOG - SCHLOW LIBRARY	01-400-456-531	\$26,289.00	\$26,825.00	\$48,943.00	\$27,491.00	
CRCOG - SENIOR CENTER	01-400-458-530	\$35,116.00	\$63,161.00	\$113,689.80	\$58,491.00	
<b>Total Other Services and Charges:</b>		<b>\$1,794,986.00</b>	<b>\$1,999,938.00</b>	<b>\$2,133,289.80</b>	<b>\$2,113,126.00</b>	
<b>Capital Purchases</b>						
CRCOG FIRE CAPITAL CONT	01-400-411-750	\$99,144.00	\$111,557.00	\$83,667.75	\$120,872.00	
<b>Total Capital Purchases:</b>		<b>\$99,144.00</b>	<b>\$111,557.00</b>	<b>\$83,667.75</b>	<b>\$120,872.00</b>	
<b>Foreign Fire Relief</b>						
FOREIGN FIRE RELIEF	01-400-411-990	\$143,295.90	\$143,296.00	\$143,296.00	\$143,000.00	
<b>Total Foreign Fire Relief:</b>		<b>\$143,295.90</b>	<b>\$143,296.00</b>	<b>\$143,296.00</b>	<b>\$143,000.00</b>	
<b>Total Expense Objects:</b>		<b>\$2,037,425.90</b>	<b>\$2,254,791.00</b>	<b>\$2,360,253.55</b>	<b>\$2,376,998.00</b>	

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# **CAPITAL IMPROVEMENTS**

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## **2024-2028 Capital Improvement Plan**

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.

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# DEBT

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# APPENDIX

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.



**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.