



2021

Comprehensive Budget



*Township of*

**FERGUSON**

*Pennsylvania*

# Ferguson Township Budget Key Personnel

## ***Board of Supervisors***

Steve Miller, Chair

Laura Dininni, Vice Chair

Lisa Strickland

Patricia Stephens

Prasenjit Mitra



## ***Department Managers***

David G. Pribulka, Township Manager

Centrice Martin, Assistant to the Manager

David J. Modricker, Director of Public Works

Eric R. Endresen, Director of Finance

Christopher Albright, Chief of Police

Jenna Wargo, AICP, Director of Planning & Zoning

Angela Kalke, Human Resources

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# Manager's Budget Message

To the Board of Supervisors and Township Residents,

## Introduction

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

Ferguson Township is a thriving community in that we have been able to rely on the steady growth of income and real estate values that drive our tax base. The development has allowed the Township to prosper without increasing taxes since 2006. Real estate tax revenue is predicted to remain relatively stable at \$1,494,220. Real estate transfer tax, or taxes paid when a property is sold, is predicted to be \$1,450,000. The transfer tax is a challenging revenue source to predict with a high degree of accuracy since it depends on conditions that fluctuate year-to-year. Earned income tax is budgeted to increase slightly to \$7,000,000. Earned income tax is the Township's single largest revenue source and rises with higher levels of employment and wages paid.

In 2020, the total expenditures across all funds, including pension and the Tudek Trust, are budgeted at \$34,850,656 (including interfund transfers). The total expenditures for all governmental funds in 2020 is \$34,374,722. In the General Fund, the Township's operating fund, expenditures are projected to be \$13,615,661. Expenditures increased \$905,217, or 7.1% above the 2019 Operating Budget.

## Budget Preparation Process

The Home Rule Charter places responsibility for preparing the proposed budget in the office of the Township Manager. Constructing the budget document is consistent with the approved 2020 - 2024 Capital Improvement Program Budget and significant input from department heads.

## VISION STATEMENT

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

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

## MISSION STATEMENT

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

### 2019 Accomplishments

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

### 2020 Initiatives

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

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

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

### A Vision for the Future

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

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

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



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

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

Respectfully Submitted,



David G. Pribulka, Township Manager

# *Finance Director's Budget Message*

by Eric R Endresen, CPA/MBA Finance Director

Thank you for your interest in the finances of Ferguson Township, Centre County, Pennsylvania. I hope that this document's information is straightforward yet comprehensive enough to answer any questions you may have.

This document culminated in several projects and many hours of effort engaged in by the Township by more than a dozen individuals interested in the Township's successful operation. The staff collects, organizes, and provides critical data for reporting to the department heads who interpret this data. The department heads make daily operating decisions for the Board of Supervisors, who act as the liaisons between the public we all serve and the Township government. I wish to thank them all for this effort. Without such interest and dedications, this document would not exist, nor would the Township operate as effectively as it does.

Before discussing the details of the township's finances, it is important to discuss the local effects of COVID-19 on the township. COVID-19 slowed the local economy. It did not stop all activity, yet has had a substantial impact on retail and restaurants. Such businesses are doing their best to remain open by offering outdoor dining and curbside pickup. Fortunately for Ferguson, the number of restaurants and retail in the township is small compared to others in the region.

Penn State University is the driver behind the economy of the region. The township relies on the stability of the University and the economy it represents. COVID-19 has impacted the University in many ways. Many students are learning remotely, and social distancing has been implemented at the college. The demand for student housing has decreased, at least temporarily. It is unknown how this will impact the township long term. Will the township stop growing? Or grow at a slower pace? Until more is known about the effects of COVID-19 and the potential vaccine, it seems like the regional economy is lingering. The budget is reflective of the possible impact on the revenue for 2021.

Ferguson Township is healthy financially. With suburban lifestyle and proximity to the Pennsylvania State University, many citizens desire the amenities and qualities the Township offers. Management, including department heads, are involved in the operations and finances of the Township. Staff is well educated, and the Board is made up of dedicated elected officials, reflecting a cross-section of the citizens of the Township.

The Township has healthy fund balances, wages are competitive, pensions are adequately funded, and the capital needs are being met. The Finance Director reports to the board monthly and quarterly. Cash balances are healthy, and capital assets are usually purchased with cash. Sinking funds are used in some cases to accumulate funds in preparation for future expenditures.

The Township is a partner with other Centre Region municipalities in some extensive regional activities. Overall, this concept has allowed the Township to provide services that otherwise would not have been possible. Over time, as the Township and region have grown, so has the regional programs' cost. These programs are absorbing more and

more of the Township finances, currently over \$2.0 million annually. These fees include two completed regional aquatics centers and three regional parks.

The costs are shared among the regional municipalities to make sure services affordable. The fee is based on a specific formula derived from population, assessed property values, and income tax collections. Ferguson Township has grown faster than some other members in these areas leading to a larger share of regional costs for the Township. Ferguson's percentage is somewhat derived from the Earned Income Tax rate, generally higher in the region. Currently, there are no dedicated funding sources for certain regional services other than general taxes. Therefore, these costs are being absorbed by the growth in the township and region.

Some regional projects are being funded by long-term debt, typically with 20-year terms. Given the long-term burden and amount of debt, it will be essential to track the debt service levels and ensure the debt levels are kept within Township financial guidelines.

There are also regional programs, such as a regional library, regional fire and EMS services, planning, water and sewer, and park maintenance. While technically these programs are optional, the township has an unwritten obligation to the region and community. The members of the Council of Governments have the option to drop out of individual programs. These regional programs continue to grow and require more support from the Township resources. It may be prudent to look at other funding options for these programs and projects at some point.

It is important to note that the township finances remain stable and are sufficient to pay operational costs and provide for necessary capital needs for the near term. A large part of this success is the budgeting processes, management oversight, and conservative debt use. Moreover, it is the board, management, and staff's culture and philosophy to be good stewards of the taxpayers' money.

Respectfully submitted,

Eric Endresen, Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Ferguson Township  
Pennsylvania**

For the Fiscal Year Beginning

**January 1, 2019**

*Christopher P. Morrill*

Executive Director

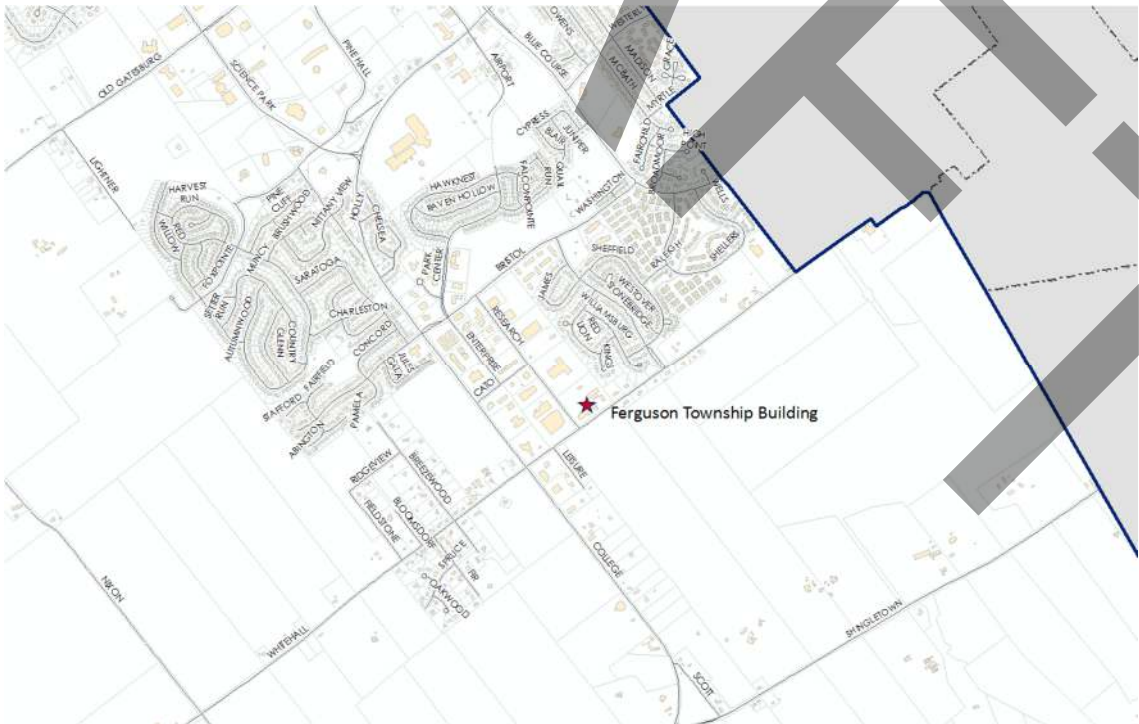
# Community Profile

Since its formation in 1801, Ferguson Township has grown into a diverse community, combining 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 an area of approximately 52 square miles and is home to around 18,310 residents.



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

- Established: 1801
- Population: 19,316
- Population Density 371.5 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) and 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 a variety of issues.

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

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



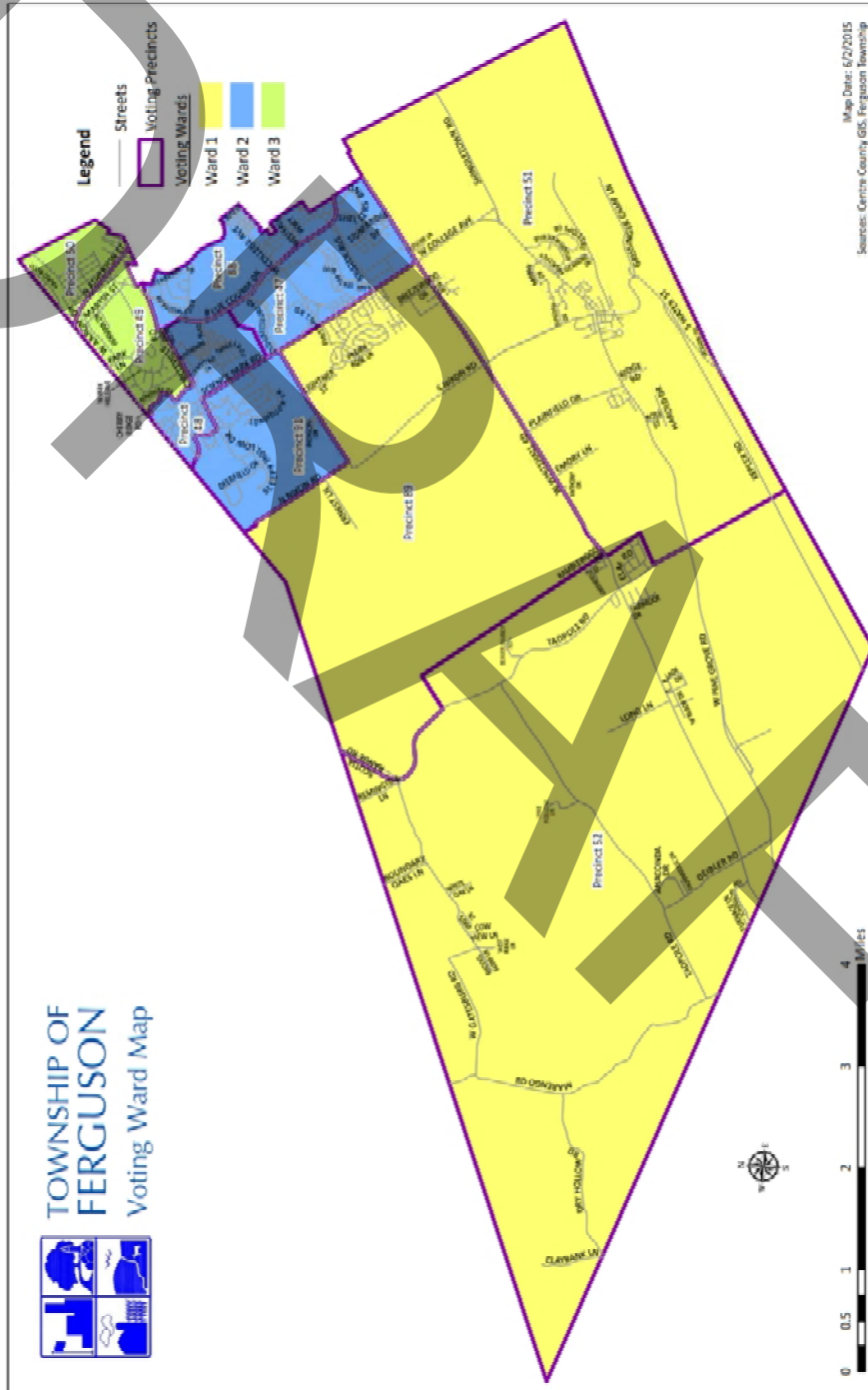
# Township Official Map



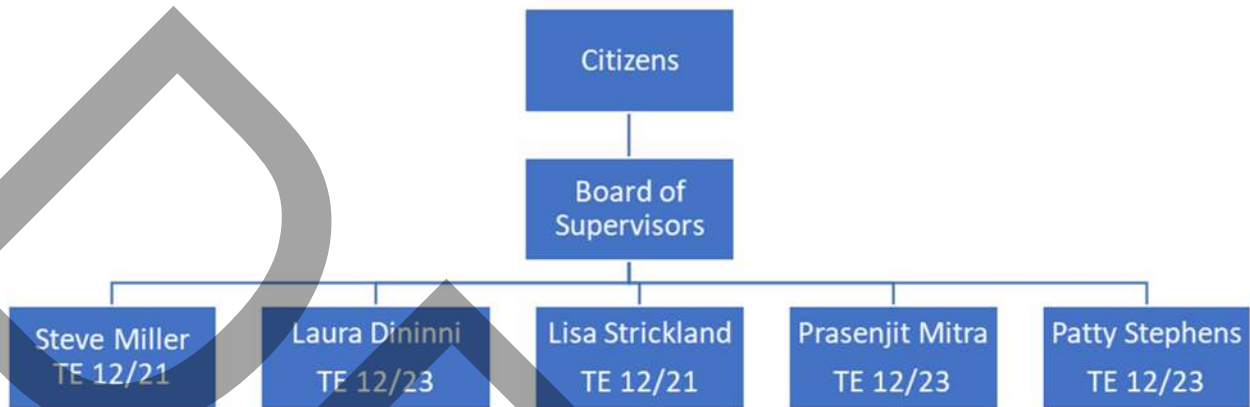


# Voting Wards

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



# Board of Supervisors



## 2020 Ferguson Township Board of Supervisors



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

**Laura Dininni  
Ward I**

**Lisa Strickland  
Supervisor-at-Large**

**Prasenjit Mitra  
Ward II**

**Patty Stephens  
Ward III**

The Board of Supervisors is the elected officials ultimately responsible for the Township governmental policies. Each supervisor serves a four-year term with a two consecutive term limit. With elections every two years, the terms are staggered so that no more than three board members are up for election at the same time.



## VISION STATEMENT

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

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



## MISSION STATEMENT

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, professionalism in delivering services to our residents.**

Residents, elected and appointed officials expect the highest quality service delivery from Township staff. Strive to meet and exceed those expectations in our daily work.

### **Preserving the unique character of the Township.**

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

### **A well-maintained and safe environment.**

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

### **Managing our resources wisely.**

It is recognized that resources, including tax

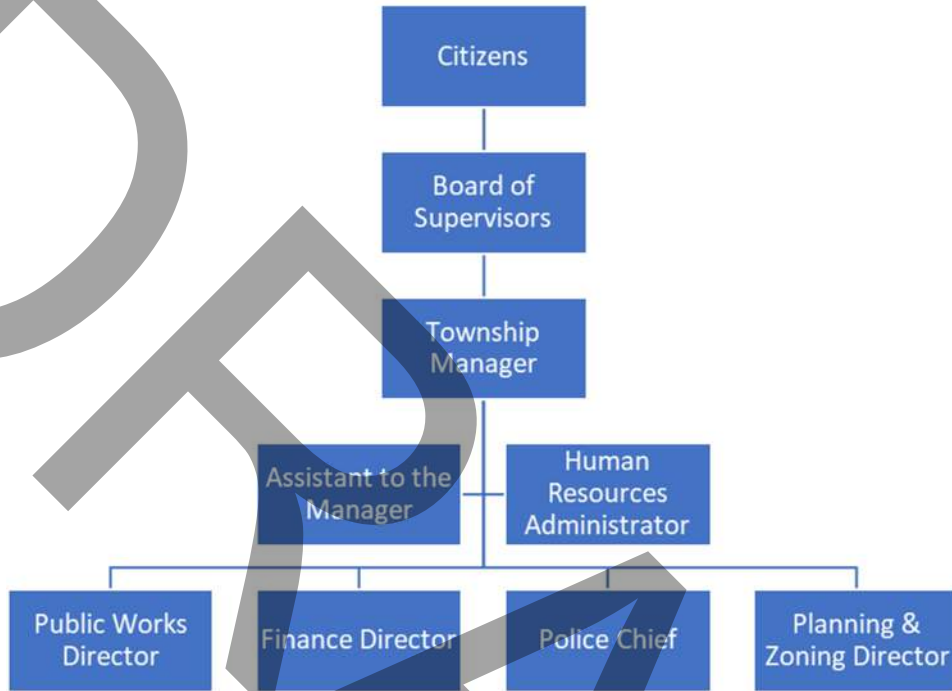
revenue, public utilities such as water and sewer, and police and fire services, are finite and must be allocated most efficiently. Our responsibility is to continuously review and refine our practices to improve public resources management to provide the highest quality of service delivery.

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

**Ethical and honest behavior.** As elected officials and the Township employees, every official, employee, and service provider to the Township is directly accountable to conduct themselves ethically and honestly. Our responsibility is to ensure that all who perform work for the Township operate with the highest ethical and honest behavior standards.



# Township Organizational Chart



## Personnel Schedule

| Position                                    | Prior Year | Current Year | Budgeted Year |
|---|------------|--------------|---------------|
| <b>GENERAL GOVERNMENT</b>                   |            |              |               |
| Board of Supervisors                        | 2.5        | 2.5          | 2.5           |
| <b>ADMINISTRATION</b>                       |            |              |               |
| Township Manager                            | 1          | 1            | 1             |
| Assistant to the Manager                    | 1          | 1            | 1             |
| Human Resource Administrator                | 1          | 1            | 1             |
| Administration Staff                        | 1.5        | 1.5          | 1.5           |
| <b>FINANCE &amp; TAX</b>                    |            |              |               |
| Finance Director                            | 1          | 1            | 1             |
| Finance Staff                               | 1.5        | 2            | 2             |
| Tax Staff                                   | 1          | 1            | 1             |
| <b>PUBLIC WORKS-ENGINEERING</b>             |            |              |               |
| Public Works Director Allocation 90%        | 1          | 1            | .9            |
| Township Engineer Allocation 85%            | 1          | 1            | .85           |
| Asst. Township Engineer Allocation 90%      | 1          | 1            | .9            |
| Engineering Tech Allocation                 | 1          | 1            | 0             |
| GIS Tech Allocation                         | 2          | 1            | .7            |
| Part Time Engineering Assistant             | .5         | .5           | 0             |
| <b>PUBLIC WORKS-BUILDINGS &amp; GROUNDS</b> |            |              |               |
| Custodian                                   | 1.5        | 1.5          | 1.5           |
| <b>POLICE</b>                               |            |              |               |
| Police Chief                                | 1          | 1            | 1             |
| Police Officers                             | 21         | 21           | 21            |

|                                      |     |     |       |
|--------------------------------------|-----|-----|-------|
| Police Staff                         | 2   | 2   | 2     |
| Crossing Guards                      | .25 | .25 | .25   |
| <b>PLANNING &amp; ZONING</b>         |     |     |       |
| Planning Director                    | 1   | 1   | 1     |
| Community Planner                    | 1   | 1   | 1     |
| Zoning Officer                       | 1   | 1   | 1     |
| Ordinance Enforcement Officer        | .5  | .5  | .5    |
| Receptionist                         | 1   | 1   | 1     |
| PZ Administrative Asst.              | 1   | 1   | 1     |
| <b>PUBLIC WORKS-ROAD MAINTENANCE</b> |     |     |       |
| Public Works Superintendent 95%      | 1   | 1   | .95   |
| Public Works Foreman                 | 2   | 2   | 1.85  |
| Road Workers                         | 12  | 12  | 10.32 |
| Mechanic                             | 2   | 2   | 2     |
| Mechanic Helper                      | .5  | .5  | .5    |
| Seasonal Road Workers                | 1.5 | 1.5 | 1.5   |
| <b>PUBLIC WORKS-ARBORIST</b>         |     |     |       |
| Arborist                             | 1   | 1   | 2     |
| Seasonal Landscape Laborers          | 1   | 1   | 1     |
| <b>PUBLIC WORKS-STORMWATER</b>       |     |     |       |
| Public Works Director Allocation 10% | 0   | 0   | .1    |
| Engineers Allocation 15%             | 0   | 0   | .15   |
| Asst Engineers Allocation 10%        | 0   | 0   | .1    |
| Engineering Tech                     | 0   | 0   | 1     |
| Engineering Assistant PT to FT       | 0   | 0   | 1     |



|                                      |              |              |              |
|--------------------------------------|--------------|--------------|--------------|
| GIS Tech Allocation 30%              | 0            | 0            | .3           |
| Stormwater Interns (2) Part Time     | 0            | 0            | .25          |
| Road Superintendent Allocation 5%    | 0            | 0            | .05          |
| Road Supervisors Allocation 5% & 10% | 0            | 0            | .15          |
| Road Crew Allocation 14%             | 0            | 0            | 1.68         |
| <b>Total</b>                         | <b>68.75</b> | <b>68.25</b> | <b>70.00</b> |

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## The Basis of Budgeting

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

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

The main differences between the operating budget and CAFR are:

Accruals, such as Accounts Payable, Accounts Receivable, and Payroll, are not accounted for in the budget. They are recognized and reported in the CAFR.

## Budget Process and Overview

Proposed budget distributed to Board of Supervisors  
(November 6)

Public meetings held to review draft budget  
(November 10 & 11)

Public meeting held on the proposed budget  
(December 7)

Public meeting held to adopt finalized 2020 Budget  
(December 14)

The 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 of each year. The Finance Director provides details to the department heads related to current years' transactions as a basis for year-end estimates. The Department Heads review these reports as well as identify priorities for the upcoming year. The Finance Director works with the Township Manager to develop revenue estimates for the current year and budget. The Township Manager and Finance Director review each department's proposed budget. Any requested expenditures are evaluated based on Township priorities, projected revenues, and the overall financial standing of the Township.

After the Township Manager reviews each department's budget, the Finance Director prepares the Proposed Budget for the Board of Supervisors review. Generally, two public work sessions are coordinated with the Board of Supervisors, Township Manager, and Department Heads to review the budget. During the work sessions, the Proposed Budget is typically reviewed in detail by the department, and the Board suggests changes and discusses the document before it is presented at a Board of Supervisors meeting. After the work sessions, the revised proposed budget obtains tentative approval by the Board of Supervisors at the first meeting in December. The final Operating Budget is typically presented for adoption at the second regular meeting of the Board of Supervisors in December.

The Township Budget is an important policy document that provides guidance. Developing the budget is through a team approach initiated at the staff level. Once a draft budget document is prepared, it is submitted to the Board of Supervisors and the public (electronically and hard copy) early in November. Two public work sessions are conducted to receive feedback and adjust the draft budget. Although the Board of Supervisors is required to adopt the budget by the last calendar day of the year, the Township governing body has traditionally completed this adoption process by mid-December following two public hearings.

Input from interested residents and property owners is encouraged.

## Budget Preparation Calendar

By August 31

Finance Director creates a SharePoint website with narrative from the current year budget for updating by the Department Heads.

By September 11

Finance Director provides an excel worksheet of projected expenses for the current year and the new year's budget from the Springbrook system to the SharePoint site Department Heads to update.

By October 23

The due date for the current year projected and the budget year entries in the spreadsheet by Department Heads.

**\*\*Please note that the spreadsheet amounts take precedence over the numbers in the narrative. The Finance Director can input them for staff as needed.**

By October 23

The due date for the narrative revisions by the Department Heads.

**\*\*Please note that I have created a short document explaining how to add/modify tables using MS Word.**

Last Week in October

The Manager and Finance Director meet with the Department Heads individually to review each department budget submission

November 6

The draft budget is submitted to the Board of Supervisors for review. The public meetings are advertised, and the draft budget is uploaded to the township website.

Mid-November

The Board of Supervisors holds two public meetings to review the draft budget. The budget approval is placed on the Board of Supervisors' meetings for December.

First Board Meeting in December

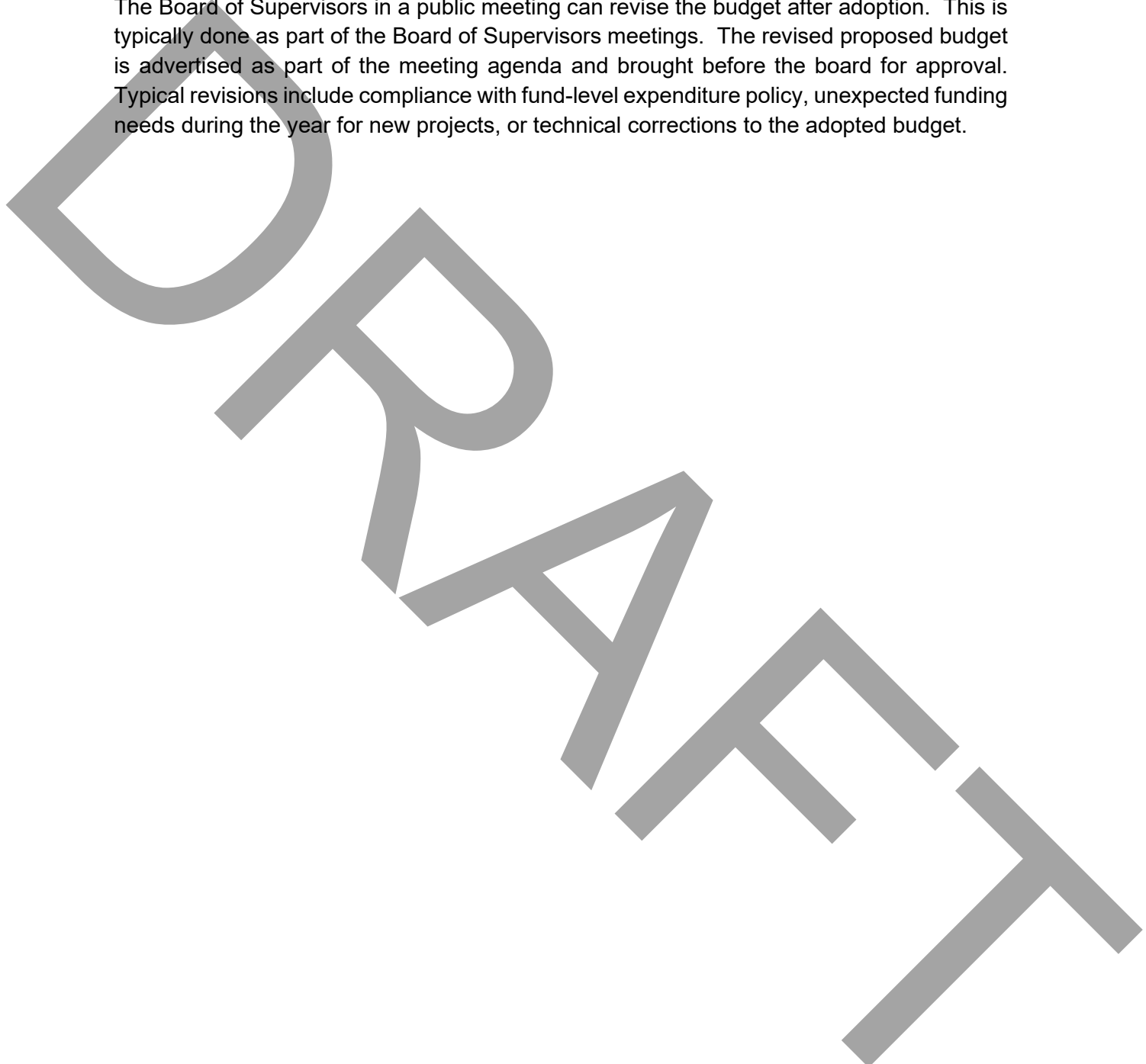
Board of Supervisors meeting to approve Proposed Budget.

Second Board Meeting in December

Board of Supervisors meeting to adopt Budget.

## Budget Revisions

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



## Description of Township Funds

The Township has fourteen (14) funds in its portfolio.

These include the **General Fund**,  
three (3) **Special Revenue Funds**,  
seven (7) **Capital Projects funds**,  
three (3) **Fiduciary Funds**  
and one (1) **Debt Service Fund**



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

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

The **Capital Projects Fund Group** is comprised of the Agricultural Preservation Fund (19), the Stormwater Fund (20), the Capital Reserve Fund (30), the Regional Capital Recreation Projects Fund (31), the Transportation Improvement Fund (32), the Pine Grove Mills Streetlight Fund (33) and the Park Improvement Fund (34).

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

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

Details of the specific funds follow in the following section.

## Changes in 2021 Budget

No general tax increases have been included in the budget.

The Hydrant Fund (03) assessment has been increased.

A Stormwater Fund (20) has been created to account for the Stormwater Program. This is a new program that is currently in development.

No encumbrances are included in the budget. Beginning in 2021, transactions that have been budgeted in the current year yet are not expected to occur in the current year will be re-budgeted in the new year. Rebudgeting eliminates the need to track such transactions. It also eliminates the need for a budget revision to reflect the encumbrances that occur after the budget is prepared.



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*FINANCIAL SUMMARY*

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SUMMARY BY FUND

| ALL FUNDS                |                   |                   |                   |                   |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
|                          | 2019 Actual       | 2020 Budget       | 2020 Project      | 2021 Budget       |
| <b>Beginning Balance</b> | 26,686,104        | 35,379,065        | 35,379,065        | 28,729,932        |
| Revenues                 | 26,393,804        | 31,953,149        | 23,734,986        | 19,391,521        |
| Expenditure              | -17,700,843       | -35,189,206       | -30,384,119       | -23,034,158       |
| <b>Net Change</b>        | <b>8,692,961</b>  | <b>-3,236,057</b> | <b>-6,649,133</b> | <b>-3,642,637</b> |
| <b>Ending Balance</b>    | <b>35,379,065</b> | <b>32,143,008</b> | <b>28,729,932</b> | <b>25,087,295</b> |

|                                       |             |            |            |             |
|---------------------------------------|-------------|------------|------------|-------------|
| <b>Fund Balance % of Expenditures</b> | <b>200%</b> | <b>91%</b> | <b>95%</b> | <b>109%</b> |
|---------------------------------------|-------------|------------|------------|-------------|

| GENERAL FUNDS            |                  |                   |                   |                   |
|--------------------------|------------------|-------------------|-------------------|-------------------|
|                          | 2019 Actual      | 2020 Budget       | 2020 Project      | 2021 Budget       |
| <b>General Fund (01)</b> |                  |                   |                   |                   |
| <b>Beginning Balance</b> | 7,985,283        | 8,488,030         | 8,488,030         | 7,312,297         |
| Revenues                 | 12,416,699       | 11,979,676        | 11,449,717        | 11,527,546        |
| Expenditure              | -11,913,952      | -13,656,761       | -12,625,450       | -13,989,296       |
| <b>Net Change</b>        | <b>502,747</b>   | <b>-1,677,085</b> | <b>-1,175,733</b> | <b>-2,461,750</b> |
| <b>Ending Balance</b>    | <b>8,488,030</b> | <b>6,810,945</b>  | <b>7,312,297</b>  | <b>4,850,547</b>  |

|                                       |            |            |            |            |
|---------------------------------------|------------|------------|------------|------------|
| <b>Fund Balance % of Expenditures</b> | <b>71%</b> | <b>50%</b> | <b>58%</b> | <b>35%</b> |
|---------------------------------------|------------|------------|------------|------------|

| SPECIAL REVENUE FUNDS        |                |                |                |                |
|------------------------------|----------------|----------------|----------------|----------------|
|                              | 2019 Actual    | 2020 Budget    | 2020 Project   | 2021 Budget    |
| <b>Streetlight Fund (02)</b> |                |                |                |                |
| <b>Beginning Balance</b>     | -11,091        | -22,606        | -22,606        | -19,556        |
| Revenues                     | 3,993          | 23,150         | 20,150         | 21,632         |
| Expenditure                  | -15,508        | -22,500        | -17,100        | -19,500        |
| <b>Net Change</b>            | <b>-11,515</b> | <b>650</b>     | <b>3,050</b>   | <b>2,132</b>   |
| <b>Ending Balance</b>        | <b>-22,606</b> | <b>-21,956</b> | <b>-19,556</b> | <b>-17,424</b> |

|                          | 2019 Actual    | 2020 Budget    | 2020 Project    | 2021 Budget     |
|--------------------------|----------------|----------------|-----------------|-----------------|
| <b>Hydrant Fund (03)</b> |                |                |                 |                 |
| <b>Beginning Balance</b> | -18,701        | -91,855        | -91,855         | -119,683        |
| Revenues                 | 9,768          | 85,500         | 80,700          | 133,893         |
| Expenditure              | -82,922        | -85,000        | -108,528        | -118,528        |
| <b>Net Change</b>        | <b>-73,154</b> | <b>500</b>     | <b>-27,828</b>  | <b>15,305</b>   |
| <b>Ending Balance</b>    | <b>-91,855</b> | <b>-91,355</b> | <b>-119,683</b> | <b>-104,378</b> |

|                               | 2019 Actual    | 2020 Budget     | 2020 Project   | 2021 Budget    |
|-------------------------------|----------------|-----------------|----------------|----------------|
| <b>Liquid Fuels Fund (35)</b> |                |                 |                |                |
| <b>Beginning Balance</b>      | 735,537        | 865,989         | 865,989        | 905,562        |
| Revenues                      | 716,367        | 699,737         | 711,919        | 671,872        |
| Expenditure                   | -585,915       | -899,050        | -672,346       | -732,450       |
| <b>Net Change</b>             | <b>130,452</b> | <b>-199,313</b> | <b>39,573</b>  | <b>-60,578</b> |
| <b>Ending Balance</b>         | <b>865,989</b> | <b>666,676</b>  | <b>905,562</b> | <b>844,984</b> |

| DEBT SERVICE FUNDS                  |                  |                  |                   |                 |
|-------------------------------------|------------------|------------------|-------------------|-----------------|
|                                     | 2019 Actual      | 2020 Budget      | 2020 Project      | 2021 Budget     |
| <b>General Obligation Fund (16)</b> |                  |                  |                   |                 |
| <b>Beginning Balance</b>            | 104,959          | 6,936,674        | 6,936,674         | 1,055,074       |
| Revenues                            | 7,463,099        | 7,959,051        | 1,050,000         | 410,000         |
| Expenditure                         | -631,384         | -7,617,895       | -6,931,600        | -1,294,008      |
| <b>Net Change</b>                   | <b>6,831,715</b> | <b>341,156</b>   | <b>-5,881,600</b> | <b>-884,008</b> |
| <b>Ending Balance</b>               | <b>6,936,674</b> | <b>7,277,830</b> | <b>1,055,074</b>  | <b>171,066</b>  |

| TRUST FUNDS                |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|
|                            | 2019 Actual      | 2020 Budget      | 2020 Project     | 2021 Budget      |
| <b>Police Pension (60)</b> |                  |                  |                  |                  |
| <b>Beginning Balance</b>   | 5,157,393        | 6,133,524        | 6,133,524        | 6,293,757        |
| Revenues                   | 1,269,110        | 506,583          | 488,383          | 546,367          |
| Expenditure                | -292,979         | -327,650         | -328,150         | -326,550         |
| <b>Net Change</b>          | <b>976,131</b>   | <b>178,933</b>   | <b>160,233</b>   | <b>219,817</b>   |
| <b>Ending Balance</b>      | <b>6,133,524</b> | <b>6,312,457</b> | <b>6,293,757</b> | <b>6,513,574</b> |

|                                 | 2019 Actual      | 2020 Budget      | 2020 Project     | 2021 Budget      |
|---------------------------------|------------------|------------------|------------------|------------------|
| <b>Non-Uniform Pension (65)</b> |                  |                  |                  |                  |
| <b>Beginning Balance</b>        | 3,143,726        | 3,776,998        | 3,776,998        | 4,037,875        |
| Revenues                        | 765,747          | 326,643          | 325,168          | 262,184          |
| Expenditure                     | -132,475         | -70,766          | -64,291          | -22,648          |
| <b>Net Change</b>               | <b>633,272</b>   | <b>255,877</b>   | <b>260,877</b>   | <b>239,536</b>   |
| <b>Ending Balance</b>           | <b>3,776,998</b> | <b>4,032,875</b> | <b>4,037,875</b> | <b>4,277,411</b> |

|                                   | 2019 Actual    | 2020 Budget    | 2020 Project  | 2021 Budget    |
|-----------------------------------|----------------|----------------|---------------|----------------|
| <b>Tudek Trust (93)</b>           |                |                |               |                |
| <b>Beginning Balance</b>          | 2,301,100      | 2,757,288      | 2,757,288     | 2,750,140      |
| Revenues                          | 482,472        | 34,050         | 25,800        | 32,300         |
| Expenditure                       | -26,284        | -72,518        | -32,948       | -52,568        |
| <b>Net Change</b>                 | <b>456,188</b> | <b>-38,468</b> | <b>-7,148</b> | <b>-20,268</b> |
| <b>Non-Spendable Fund Balance</b> |                |                |               |                |

| ALL GOVERNMENTAL FUNDS   |                   |                   |                   |                   |
|--------------------------|-------------------|-------------------|-------------------|-------------------|
|                          | 2019 Actual       | 2020 Budget       | 2020 Project      | 2021 Budget       |
| <b>Beginning Balance</b> | 16,083,885        | 22,711,255        | 22,711,255        | 15,648,160        |
| Revenues                 | 23,876,475        | 31,085,873        | 22,895,635        | 18,550,670        |
| Expenditure              | -17,249,105       | -34,718,272       | -29,958,730       | -22,632,392       |
| <b>Net Change</b>        | <b>6,627,370</b>  | <b>-3,632,399</b> | <b>-7,063,095</b> | <b>-4,081,722</b> |
| <b>Ending Balance</b>    | <b>22,711,255</b> | <b>19,078,856</b> | <b>15,648,160</b> | <b>11,566,438</b> |

|                                       |             |            |            |            |
|---------------------------------------|-------------|------------|------------|------------|
| <b>Fund Balance % of Expenditures</b> | <b>132%</b> | <b>55%</b> | <b>52%</b> | <b>51%</b> |
|---------------------------------------|-------------|------------|------------|------------|

| CAPITAL PROJECTS FUNDS           |                |                |                |               |
|----------------------------------|----------------|----------------|----------------|---------------|
|                                  | 2019 Actual    | 2020 Budget    | 2020 Project   | 2021 Budget   |
| <b>Ag Preservation Fund (19)</b> |                |                |                |               |
| <b>Beginning Balance</b>         | 63,714         | 43,961         | 43,961         | 19,461        |
| Revenues                         | 904            | 25,750         | 25,750         | 50,750        |
| Expenditure                      | -20,657        | -53,250        | -50,250        | -33,900       |
| <b>Net Change</b>                | <b>-19,753</b> | <b>-27,500</b> | <b>-24,500</b> | <b>16,850</b> |
| <b>Ending Balance</b>            | <b>43,961</b>  | <b>16,461</b>  | <b>19,461</b>  | <b>36,311</b> |

|                               | 2019 Actual | 2020 Budget | 2020 Project | 2021 Budget    |
|-------------------------------|-------------|-------------|--------------|----------------|
| <b>Stormwater Fund (20)</b>   |             |             |              |                |
| <b>Beginning Balance</b>      | 0           | 0           | 0            | 0              |
| Revenues                      | 0           | 0           | 0            | 1,200,100      |
| Expenditure                   | 0           | 0           | 0            | -1,071,153     |
| <b>Net Change</b>             | <b>0</b>    | <b>0</b>    | <b>0</b>     | <b>128,947</b> |
| <b>Committed Fund Balance</b> |             |             |              |                |
| <b>Available Fund Balance</b> | <b>0</b>    | <b>0</b>    | <b>0</b>     | <b>128,947</b> |

|                                  | 2019 Actual     | 2020 Budget     | 2020 Project     | 2021 Budget      |
|----------------------------------|-----------------|-----------------|------------------|------------------|
| <b>Capital Reserve Fund (30)</b> |                 |                 |                  |                  |
| <b>Beginning Balance</b>         | 1,234,279       | 413,163         | 413,163          | 1,531,989        |
| Revenues                         | 1,228,710       | 8,151,213       | 8,194,426        | 2,067,340        |
| Expenditure                      | -2,049,826      | -8,934,100      | -7,075,600       | -2,365,838       |
| <b>Net Change</b>                | <b>-821,116</b> | <b>-782,887</b> | <b>1,118,826</b> | <b>-298,498</b>  |
| <b>Committed Fund Balance</b>    |                 |                 |                  | <b>1,059,915</b> |
| <b>Available Fund Balance</b>    | <b>413,163</b>  | <b>-369,724</b> | <b>1,531,989</b> | <b>173,576</b>   |

|                                       | 2019 Actual      | 2020 Budget      | 2020 Project     | 2021 Budget      |
|---------------------------------------|------------------|------------------|------------------|------------------|
| <b>Reg Cap Rec Projects Fund (31)</b> |                  |                  |                  |                  |
| <b>Beginning Balance</b>              | 1,264,093        | 1,554,573        | 1,554,573        | 1,466,717        |
| Revenues                              | 427,007          | 15,000           | 15,000           | 15,000           |
| Expenditure                           | -136,527         | -143,216         | -102,856         | -381,819         |
| <b>Net Change</b>                     | <b>290,480</b>   | <b>-128,216</b>  | <b>-87,856</b>   | <b>-366,819</b>  |
| <b>Ending Balance</b>                 | <b>1,554,573</b> | <b>1,426,357</b> | <b>1,466,717</b> | <b>1,099,898</b> |

|                                     | 2019 Actual      | 2020 Budget       | 2020 Project      | 2021 Budget      |
|-------------------------------------|------------------|-------------------|-------------------|------------------|
| <b>Transportation Imp Fund (32)</b> |                  |                   |                   |                  |
| <b>Beginning Balance</b>            | 4,581,975        | 4,376,828         | 4,376,828         | 3,298,001        |
| Revenues                            | 1,607,267        | 1,994,496         | 1,271,173         | 1,750,297        |
| Expenditure                         | -1,812,414       | -3,036,400        | -2,350,000        | -1,773,900       |
| <b>Net Change</b>                   | <b>-205,147</b>  | <b>-1,041,904</b> | <b>-1,078,827</b> | <b>-23,603</b>   |
| <b>Ending Balance</b>               | <b>4,376,828</b> | <b>3,334,924</b>  | <b>3,298,001</b>  | <b>3,274,398</b> |

|                                  | 2019 Actual   | 2020 Budget   | 2020 Project  | 2021 Budget   |
|----------------------------------|---------------|---------------|---------------|---------------|
| <b>PGM Streetlight Fund (33)</b> |               |               |               |               |
| <b>Beginning Balance</b>         | 19,784        | 20,096        | 20,096        | 20,396        |
| Revenues                         | 312           | 300           | 300           | 300           |
| Expenditure                      | 0             | 0             | 0             | 0             |
| <b>Net Change</b>                | <b>312</b>    | <b>300</b>    | <b>300</b>    | <b>300</b>    |
| <b>Ending Balance</b>            | <b>20,096</b> | <b>20,396</b> | <b>20,396</b> | <b>20,696</b> |

|                                   | 2019 Actual    | 2020 Budget     | 2020 Project   | 2021 Budget     |
|-----------------------------------|----------------|-----------------|----------------|-----------------|
| <b>Park Improvement Fund (34)</b> |                |                 |                |                 |
| <b>Beginning Balance</b>          | 124,053        | 126,402         | 126,402        | 177,902         |
| Revenues                          | 2,349          | 152,000         | 76,500         | 702,000         |
| Expenditure                       | 0              | -270,100        | -25,000        | -852,000        |
| <b>Net Change</b>                 | <b>2,349</b>   | <b>-118,100</b> | <b>51,500</b>  | <b>-150,000</b> |
| <b>Committed Fund Balance</b>     |                |                 |                |                 |
| <b>Available Fund Balance</b>     | <b>126,402</b> | <b>8,302</b>    | <b>177,902</b> | <b>27,902</b>   |

|                              |  |  |            |            |
|------------------------------|--|--|------------|------------|
| capital project expenditures |  |  | -9,603,706 | -6,478,610 |
|------------------------------|--|--|------------|------------|

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

| Description                     | General Fund       | Special Revenue Funds |                  |                 | Debt Service Fund |               |                  |                  |                  |                  |               |                  |                    | Total Govt Funds | Trust Funds      |                  |                    | Combined Totals |
|---------------------------------|--------------------|-----------------------|------------------|-----------------|-------------------|---------------|------------------|------------------|------------------|------------------|---------------|------------------|--------------------|------------------|------------------|------------------|--------------------|-----------------|
|                                 | Fund 01            | Fund 02               | Fund 03          | Fund 35         | Fund 16           | Fund 19       | Fund 20          | Fund 30          | Fund 31          | Fund 32          | Fund 33       | Fund 34          | Fund 60            | Fund 65          | Fund 93          |                  |                    |                 |
| <b>Beginning Fund Balance</b>   | 7,312,297          | (19,556)              | (119,683)        | 905,562         | 1,055,074         | 19,461        | 0                | 1,531,989        | 1,466,717        | 3,298,001        | 20,396        | 177,902          | 15,648,160         | 6,293,757        | 4,037,875        | 2,750,140        | 28,729,932         |                 |
| <b>Revenue</b>                  |                    |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  |                    |                  |                  |                  |                    |                 |
| Property Taxes                  | 1,459,527          |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 1,459,527          |                  |                  |                  | 1,459,527          |                 |
| Earned Income Taxes             | 6,660,000          |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 6,660,000          |                  |                  |                  | 6,660,000          |                 |
| Transfer Taxes                  | 1,400,000          |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 1,400,000          |                  |                  |                  | 1,400,000          |                 |
| Other Taxes & Assessments       | 340,000            | 21,482                | 133,333          |                 |                   |               |                  |                  |                  |                  |               |                  | 494,815            |                  |                  |                  | 494,815            |                 |
| Licenses & Permits              | 318,432            |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 318,432            |                  |                  |                  | 318,432            |                 |
| Fines & Forfeitures             | 55,300             |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 55,300             |                  |                  |                  | 55,300             |                 |
| Federal Revenues                | 22,484             |                       |                  |                 |                   |               |                  |                  |                  | 606,900          |               |                  | 629,384            |                  |                  |                  | 629,384            |                 |
| State Revenues                  | 627,116            |                       |                  | 601,872         |                   |               | 200,000          | 272,800          |                  |                  |               |                  | 1,951,788          | 361,367          | 57,159           |                  | 2,370,314          |                 |
| Local Revenues                  | 231,535            |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 231,535            |                  |                  |                  | 231,535            |                 |
| Charges for Services            | 175,775            |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 175,775            |                  |                  |                  | 175,775            |                 |
| Contributions                   |                    |                       |                  |                 |                   |               |                  |                  |                  |                  |               | 140,000          | 140,000            |                  |                  | 2,600            | 142,600            |                 |
| Rents & Royalties               | 42,829             |                       |                  |                 |                   |               |                  | 10,000           |                  |                  |               |                  | 52,829             |                  |                  | 18,200           | 71,029             |                 |
| Interest and Other              | 171,900            | 150                   | 500              | 20,000          | 10,000            | 750           | 100              | 24,500           | 15,000           | 50,000           | 300           | 2,000            | 295,200            | 185,000          | 205,025          | 11,500           | 696,725            |                 |
| Debt Proceeds                   |                    |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 0                  |                  |                  |                  | 0                  |                 |
| Transfers-In                    | 22,648             |                       |                  | 50,000          | 400,000           | 50,000        | 1,000,000        | 1,760,040        |                  | 1,093,397        |               | 310,000          | 4,686,085          |                  |                  |                  | 4,686,085          |                 |
| <b>Total Revenue</b>            | <b>11,527,546</b>  | <b>21,632</b>         | <b>133,833</b>   | <b>671,872</b>  | <b>410,000</b>    | <b>50,750</b> | <b>1,200,100</b> | <b>2,067,340</b> | <b>15,000</b>    | <b>1,750,297</b> | <b>300</b>    | <b>702,000</b>   | <b>18,550,670</b>  | <b>546,367</b>   | <b>262,184</b>   | <b>32,300</b>    | <b>19,391,521</b>  |                 |
| check                           | 11,527,546         | 21,632                | 133,833          | 671,872         | 410,000           | 50,750        | 1,200,100        | 2,067,340        | 15,000           | 1,750,297        | 300           | 702,000          | 18,550,670         | 546,367          | 262,184          | 32,300           | 19,391,551         |                 |
| <b>Expenditures</b>             |                    |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  |                    |                  |                  |                  |                    |                 |
| General Government              | 1,368,635          |                       |                  |                 | 500               |               | 276,341          | 56,250           |                  | 113,000          |               |                  | 1,814,726          |                  |                  | 1,700            | 1,816,426          |                 |
| Buildings                       | 192,960            |                       |                  |                 |                   |               |                  | 1,204,823        |                  |                  |               |                  | 1,397,783          |                  |                  |                  | 1,397,783          |                 |
| Regional Services               | 794,372            |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 794,372            |                  |                  |                  | 794,372            |                 |
| Public Safety                   | 2,602,689          |                       |                  |                 |                   |               |                  | 178,000          |                  |                  |               |                  | 2,780,689          | 326,550          |                  |                  | 3,107,239          |                 |
| Planning/Zoning                 | 489,580            |                       |                  |                 |                   |               |                  | 250,000          |                  |                  |               |                  | 739,580            |                  |                  |                  | 739,580            |                 |
| Public Works                    | 1,154,139          | 19,500                | 118,528          | 732,450         |                   |               | 794,812          | 661,315          |                  | 1,660,900        |               |                  | 5,141,644          |                  |                  |                  | 5,141,644          |                 |
| Transportation                  | 133,638            |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 133,638            |                  |                  |                  | 133,638            |                 |
| Libraries                       | 499,667            |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 499,667            |                  |                  |                  | 499,667            |                 |
| Community Development           | 40,000             |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 40,000             |                  |                  |                  | 40,000             |                 |
| Natural Resource & Conservation | 11,609             |                       |                  |                 |                   |               | 33,900           |                  |                  |                  |               |                  | 45,509             |                  |                  |                  | 45,509             |                 |
| Parks & Recreation              | 725,351            |                       |                  |                 |                   |               |                  |                  | 146,819          |                  |               | 852,000          | 1,724,170          |                  |                  | 43,868           | 1,768,038          |                 |
| Street Trees                    | 159,505            |                       |                  |                 |                   |               |                  | 9,450            |                  |                  |               |                  | 168,955            |                  |                  |                  | 168,955            |                 |
| Debt Service                    | 2,000              |                       |                  |                 | 283,468           |               |                  |                  |                  |                  |               |                  | 285,468            |                  |                  |                  | 285,468            |                 |
| Property & Workers Comp Insuran | 246,100            |                       |                  |                 |                   |               |                  | 6,000            |                  |                  |               |                  | 252,100            |                  |                  | 6,500            | 258,600            |                 |
| Employee Benefits               | 2,022,878          |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 2,022,878          |                  |                  |                  | 2,022,878          |                 |
| Other Expense                   | 127,776            |                       |                  |                 |                   |               |                  |                  |                  |                  |               |                  | 127,776            |                  |                  | 500              | 128,276            |                 |
| Transfers-Out                   | 3,418,397          |                       |                  |                 | 1,010,040         |               |                  |                  | 235,000          |                  |               |                  | 4,663,437          |                  | 22,648           |                  | 4,686,085          |                 |
| <b>Total Expenditures</b>       | <b>13,989,296</b>  | <b>19,500</b>         | <b>118,528</b>   | <b>732,450</b>  | <b>1,294,008</b>  | <b>33,900</b> | <b>1,071,153</b> | <b>2,365,838</b> | <b>381,819</b>   | <b>1,773,900</b> | <b>0</b>      | <b>852,000</b>   | <b>22,632,392</b>  | <b>326,550</b>   | <b>22,648</b>    | <b>52,568</b>    | <b>23,034,158</b>  |                 |
| 13,989,296                      | 19,500             | 118,528               | 732,450          | 1,294,008       | 33,900            | 1,071,153     | 2,365,838        | 381,819          | 1,773,900        | 0                | 852,000       | 22,632,392       | 326,550            | 22,648           | 52,568           | 23,034,158       |                    |                 |
| <b>Net Change</b>               | <b>(2,461,750)</b> | <b>2,132</b>          | <b>15,305</b>    | <b>(60,578)</b> | <b>(884,008)</b>  | <b>16,850</b> | <b>128,947</b>   | <b>(298,498)</b> | <b>(366,819)</b> | <b>(23,603)</b>  | <b>300</b>    | <b>(150,000)</b> | <b>(4,081,722)</b> | <b>219,817</b>   | <b>239,536</b>   | <b>(20,268)</b>  | <b>(3,642,637)</b> |                 |
| <b>Ending Fund Balance</b>      | <b>4,850,547</b>   | <b>(17,424)</b>       | <b>(104,378)</b> | <b>844,984</b>  | <b>171,066</b>    | <b>36,311</b> | <b>128,947</b>   | <b>1,233,491</b> | <b>1,099,898</b> | <b>3,274,398</b> | <b>20,696</b> | <b>27,902</b>    | <b>11,566,438</b>  | <b>6,513,574</b> | <b>4,277,411</b> | <b>2,729,872</b> | <b>25,087,295</b>  |                 |

# General Ledger

## 2021 Budget by Fund and Account

User: eendresen  
 Printed: 11/3/2020 11:45:45 AM  
 Period 01 - 15  
 Fiscal Year 2021



| Acct #         | Description                            | 2019 Actual         | 2020 Budget         | 2020 Projected      | 2021 Proposed       | 2021 Adopted. |
|----------------|--|---------------------|---------------------|---------------------|---------------------|---------------|
| <b>01</b>      | <b>GENERAL FUND</b>                    |                     |                     |                     |                     |               |
| <b>301</b>     | <b>REAL PROPERTY TAX REVENUE</b>       |                     |                     |                     |                     |               |
| 01-300-301-010 | CURRENT REAL ESTATE TAXES              | -1,449,527.22       | -1,484,220.00       | -1,140,125.00       | -1,454,527.00       | 0.00          |
| 01-300-301-020 | DELINQUENT REAL ESTATE TAXES           | -9,197.56           | -10,000.00          | -5,000.00           | -5,000.00           | 0.00          |
| 01-300-301-210 | CLEAN & GREEN REAL ESTATE TAX          | 151.23              | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-300-301-600 | REAL ESTATE SUPPLEMENTAL               | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>301</b>     | <b>REAL PROPERTY TAX REVENUE</b>       | <b>1,458,573.55</b> | <b>1,494,220.00</b> | <b>1,145,125.00</b> | <b>1,459,527.00</b> | <b>0.00</b>   |
| <b>310</b>     | <b>LOCAL ENABLING TAX REVENUE</b>      |                     |                     |                     |                     |               |
| 01-300-310-010 | REAL ESTATE TRANSFER TAX               | -1,497,286.34       | -1,450,000.00       | -1,300,000.00       | -1,400,000.00       | 0.00          |
| 01-300-310-021 | EARNED INCOME TAXES                    | -7,191,955.31       | -7,000,000.00       | -7,000,000.00       | -6,660,000.00       | 0.00          |
| 01-300-310-051 | LOCAL SERVICES TAX                     | -351,955.88         | -330,000.00         | -340,000.00         | -340,000.00         | 0.00          |
| <b>310</b>     | <b>LOCAL ENABLING TAX REVENUE</b>      | <b>9,041,197.53</b> | <b>8,780,000.00</b> | <b>8,640,000.00</b> | <b>8,400,000.00</b> | <b>0.00</b>   |
| <b>321</b>     | <b>BUSINESS LICENSES &amp; PERMITS</b> |                     |                     |                     |                     |               |
| 01-300-321-061 | TRANSIENT RETAILER PERMITS             | -1,118.00           | -1,200.00           | -500.00             | -750.00             | 0.00          |
| 01-300-321-062 | HOME OCCUPATION PERMITS                | -75.00              | -200.00             | -200.00             | -200.00             | 0.00          |
| 01-300-321-080 | CABLE TV FRANCHISE FEES                | -258,964.90         | -250,000.00         | -260,000.00         | -260,000.00         | 0.00          |
| 01-300-321-081 | WINDSTREAM FRANCHISE FEE               | -4,699.29           | -4,700.00           | -4,530.00           | -4,530.00           | 0.00          |
| 01-300-321-082 | CELLULAR FRANCHISE FEES                | -500.00             | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>321</b>     | <b>BUSINESS LICENSES &amp; PERMITS</b> | <b>265,357.19</b>   | <b>256,100.00</b>   | <b>265,230.00</b>   | <b>265,480.00</b>   | <b>0.00</b>   |
| <b>322</b>     | <b>NON-BUSINESS LICENSESPERMITS</b>    |                     |                     |                     |                     |               |
| 01-300-322-030 | MUNICIPAL LIENS-GRASSWEEDS             | -72.00              | 0.00                | -10.00              | 0.00                | 0.00          |
| 01-300-322-081 | ON-LOT SEWAGE PERMITS                  | 0.00                | 0.00                | -2,000.00           | 0.00                | 0.00          |
| 01-300-322-082 | SIGN PERMITS                           | -18,175.00          | -11,000.00          | -18,000.00          | -18,000.00          | 0.00          |
| 01-300-322-083 | CONDITIONAL USE PERMITS                | -800.00             | -500.00             | -500.00             | -500.00             | 0.00          |
| 01-300-322-300 | DRIVEWAY PERMITS                       | -1,200.00           | -1,500.00           | -1,500.00           | -1,500.00           | 0.00          |
| 01-300-322-500 | PAVE CUT PERMITS                       | -6,450.00           | -5,500.00           | -5,500.00           | -5,500.00           | 0.00          |
| 01-300-322-900 | FIBEROPTIC LICENSE FEES                | -27,451.80          | -27,452.00          | -27,452.00          | -27,452.00          | 0.00          |
| <b>322</b>     | <b>NON-BUSINESS LICENSESPERMITS</b>    | <b>54,148.80</b>    | <b>45,952.00</b>    | <b>54,962.00</b>    | <b>52,952.00</b>    | <b>0.00</b>   |
| <b>331</b>     | <b>FINES</b>                           |                     |                     |                     |                     |               |
| 01-300-331-010 | MAGISTRATE FINES                       | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-300-331-110 | DUI FINES                              | -59,156.89          | -45,000.00          | -45,000.00          | -45,000.00          | 0.00          |
| 01-300-331-120 | FALSE ALARM FINES                      | -225.00             | -300.00             | -300.00             | -300.00             | 0.00          |

| Acct #         | Description                      | 2019 Actual       | 2020 Budget      | 2020 Projected   | 2021 Proposed    | 2021 Adopted. |
|----------------|----------------------------------|-------------------|------------------|------------------|------------------|---------------|
| 01-300-331-140 | PARKINGSNOWWEEDS FINES           | -12,659.00        | -20,000.00       | -6,000.00        | -10,000.00       | 0.00          |
| <b>331</b>     | <b>FINES</b>                     | <b>72,040.89</b>  | <b>65,300.00</b> | <b>51,300.00</b> | <b>55,300.00</b> | <b>0.00</b>   |
| <b>332</b>     | <b>FOREFEITS</b>                 |                   |                  |                  |                  |               |
| 01-300-332-000 | FLEX 125 PLAN FOREFEITURES       | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-332-010 | INT & PEN-SIDEWALK REPAIRS       | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-332-020 | INT & PEN-SNOW REMOVAL           | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-332-030 | MISC WRITEOFFSADJUSTMENTS        | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-332-040 | DOJ PAYMENTS                     | -768.50           | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>332</b>     | <b>FOREFEITS</b>                 | <b>768.50</b>     | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>   |
| <b>341</b>     | <b>INTEREST EARNED</b>           |                   |                  |                  |                  |               |
| 01-300-341-000 | INTEREST REVENUE-BANKSCDS        | -115,929.73       | -65,000.00       | -75,400.00       | -75,400.00       | 0.00          |
| 01-300-341-010 | INTEREST REVENUE-EIT ACCT        | 0.00              | -1,000.00        | -100.00          | -100.00          | 0.00          |
| 01-300-341-020 | INTEREST REVENUE-RE ACCT         | 0.00              | -200.00          | -200.00          | -200.00          | 0.00          |
| 01-300-341-100 | INTEREST REVENUE-MORG<br>STANLEY | -6,975.58         | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-341-110 | DIVIDENDS-MORGAN STANLEY         | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-341-120 | UNREALIZED GL MORGAN<br>STANLEY  | -823.28           | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-341-130 | REALIZED GL-MORGAN STANLEY       | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-341-200 | INTEREST REVENUE-MORG<br>STANLEY | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>           | <b>123,728.59</b> | <b>66,200.00</b> | <b>75,700.00</b> | <b>75,700.00</b> | <b>0.00</b>   |
| <b>342</b>     | <b>RENTS &amp; ROYALTIES</b>     |                   |                  |                  |                  |               |
| 01-300-342-200 | RENT OF TOWNSHIP PROPERTY        | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-342-210 | COG BUILDING RENT REVENUE        | -42,828.52        | -42,829.00       | -42,829.00       | -42,829.00       | 0.00          |
| 01-300-342-220 | MOBILE COMM POST STORAGE<br>RENT | 0.00              | -1,280.00        | 0.00             | 0.00             | 0.00          |
| <b>342</b>     | <b>RENTS &amp; ROYALTIES</b>     | <b>42,828.52</b>  | <b>44,109.00</b> | <b>42,829.00</b> | <b>42,829.00</b> | <b>0.00</b>   |
| <b>351</b>     | <b>FEDERAL GRANTS</b>            |                   |                  |                  |                  |               |
| 01-300-351-030 | DUI GRANT REVENUE                | -41,837.73        | -40,000.00       | -43,435.00       | -22,484.00       | 0.00          |
| 01-300-351-120 | FEMA GRANTS                      | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>351</b>     | <b>FEDERAL GRANTS</b>            | <b>41,837.73</b>  | <b>40,000.00</b> | <b>43,435.00</b> | <b>22,484.00</b> | <b>0.00</b>   |
| <b>354</b>     | <b>STATE GRANTS</b>              |                   |                  |                  |                  |               |
| 01-300-354-021 | EVOC DRIVER TRAINING             | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-354-022 | BUCKLE UP REVENUE                | -3,041.46         | -2,600.00        | -2,600.00        | -9,726.00        | 0.00          |
| 01-300-354-023 | DARE INSTRUCTOR REVENUE          | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-354-024 | POLICE ACADEMY GRANT<br>REVENUE  | 0.00              | -17,159.00       | 0.00             | -18,159.00       | 0.00          |
| 01-300-354-025 | DRIVE SAFE GRANT REVENUE         | -4,100.00         | -4,200.00        | -4,200.00        | -9,714.00        | 0.00          |
| 01-300-354-026 | SAFETY RELATED GRANT REVENUE     | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 01-300-354-027 | BNI LOCAL TASK FORCE REVENUE     | -2,856.17         | -13,500.00       | -2,856.00        | -2,856.00        | 0.00          |
| 01-300-354-030 | WINTER SNOW AGREEMENT            | -3,622.44         | -3,622.00        | -3,622.00        | -4,692.00        | 0.00          |
| 01-300-354-070 | DCNR GRANT REVENUES              | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |

| Acct #         | Description                          | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| 01-300-354-160 | MISC STATE GRANT REVENUE             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>354</b>     | <b>STATE GRANTS</b>                  | <b>13,620.07</b>  | <b>41,081.00</b>  | <b>13,278.00</b>  | <b>45,147.00</b>  | <b>0.00</b>   |
| <b>355</b>     | <b>STATE SHARED REVENUES</b>         |                   |                   |                   |                   |               |
| 01-300-355-000 | STATE POLICE FINES                   | -9,859.48         | -10,000.00        | -10,000.00        | -10,000.00        | 0.00          |
| 01-300-355-010 | PURTA REVENUE                        | -9,170.67         | -11,142.00        | -10,226.00        | -10,226.00        | 0.00          |
| 01-300-355-040 | LIQUOR LICENSE REVENUE               | -4,200.00         | -3,900.00         | -3,600.00         | -3,600.00         | 0.00          |
| 01-300-355-050 | ACT 205 STATE AID REVENUE            | -425,001.42       | -425,001.00       | -418,526.00       | -418,526.00       | 0.00          |
| 01-300-355-070 | FOREIGN FIRE RELIEF AID              | -127,838.09       | -127,838.00       | -127,884.00       | -127,884.00       | 0.00          |
| 01-300-355-080 | STATE GAMING REVENUE                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-355-090 | MARCELLUS SHALE IMPACT FEE           | -4,702.86         | -4,703.00         | -3,760.00         | -3,760.00         | 0.00          |
| <b>355</b>     | <b>STATE SHARED REVENUES</b>         | <b>580,772.52</b> | <b>582,584.00</b> | <b>573,996.00</b> | <b>573,996.00</b> | <b>0.00</b>   |
| <b>356</b>     | <b>STATE PAYMENT IN-LIEU OF TAX</b>  |                   |                   |                   |                   |               |
| 01-300-356-010 | STATE FOREST LAND REVENUE            | -4,862.06         | -4,862.00         | -4,862.00         | -4,862.00         | 0.00          |
| 01-300-356-020 | STATE GAME COMMISSION REVENUE        | 0.00              | -3,064.00         | -3,111.00         | -3,111.00         | 0.00          |
| <b>356</b>     | <b>STATE PAYMENT IN-LIEU OF TAX</b>  | <b>4,862.06</b>   | <b>7,926.00</b>   | <b>7,973.00</b>   | <b>7,973.00</b>   | <b>0.00</b>   |
| <b>357</b>     | <b>LOCAL GRANTS</b>                  |                   |                   |                   |                   |               |
| 01-300-357-020 | OTHER COUNTY GRANTS                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-357-030 | LIQUID FUELS TAX GRANT REVENUE       | 0.00              | 0.00              | -30,000.00        | -50,000.00        | 0.00          |
| <b>357</b>     | <b>LOCAL GRANTS</b>                  | <b>0.00</b>       | <b>0.00</b>       | <b>30,000.00</b>  | <b>50,000.00</b>  | <b>0.00</b>   |
| <b>358</b>     | <b>LOCAL SHARED PAYMENTS</b>         |                   |                   |                   |                   |               |
| 01-300-358-300 | SHARED CUSTODIAN REVENUE             | -34,408.08        | -35,000.00        | -36,000.00        | -37,000.00        | 0.00          |
| <b>358</b>     | <b>LOCAL SHARED PAYMENTS</b>         | <b>34,408.08</b>  | <b>35,000.00</b>  | <b>36,000.00</b>  | <b>37,000.00</b>  | <b>0.00</b>   |
| <b>359</b>     | <b>LOCAL PAYMENTS IN-LIEU OF TAX</b> |                   |                   |                   |                   |               |
| 01-300-359-000 | PENN STATE SETTLEMENT REVENUE        | -146,779.33       | -160,398.00       | -144,535.00       | -144,535.00       | 0.00          |
| <b>359</b>     | <b>LOCAL PAYMENTS IN-LIEU OF TAX</b> | <b>146,779.33</b> | <b>160,398.00</b> | <b>144,535.00</b> | <b>144,535.00</b> | <b>0.00</b>   |
| <b>361</b>     | <b>DEPARTMENTAL EARNINGS</b>         |                   |                   |                   |                   |               |
| 01-300-361-000 | NSF CHARGES REVENUE                  | -258.23           | -100.00           | -100.00           | -100.00           | 0.00          |
| 01-300-361-300 | MISCELLANEOUS PERMITS                | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-361-310 | SUBDIVISION PLAN FEES                | -1,500.00         | -2,200.00         | 0.00              | -300.00           | 0.00          |
| 01-300-361-320 | SITE PLAN REVIEW FEES                | -5,175.00         | -300.00           | -3,000.00         | -3,000.00         | 0.00          |
| 01-300-361-321 | TOWNSHIP ENGINEER REVIEW FEES        | -15,851.52        | -15,000.00        | -15,000.00        | -15,000.00        | 0.00          |
| 01-300-361-322 | OUTSIDE ENGINEER REVENUES            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-361-323 | ZONING REVIEW FEES                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-361-330 | ZONING PERMITS                       | -39,710.00        | -35,000.00        | -40,000.00        | -35,000.00        | 0.00          |
| 01-300-361-331 | RENTAL PERMITS                       | -9,845.00         | -6,000.00         | -6,000.00         | -6,000.00         | 0.00          |
| 01-300-361-332 | HOME OCCUPATION PERMITS              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-361-340 | HEARING/VARIANCE FEES                | -2,300.00         | -2,500.00         | -2,000.00         | -2,000.00         | 0.00          |

| Acct #         | Description                         | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| 01-300-361-410 | LIGHTING PLAN APPLICATION FEE       | -200.00           | -300.00           | -200.00           | -200.00           | 0.00          |
| 01-300-361-510 | ZONING MAP SALES                    | -48.00            | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-361-520 | CODE OF ORDINANCE SALES             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-361-560 | STREET SIGN SALES                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-361-630 | SCASD TAX COLLECTION REVENUE        | -73,486.14        | -42,000.00        | -40,000.00        | -40,000.00        | 0.00          |
| 01-300-361-650 | TAX CERTIFICATION REVENUE           | -6,520.00         | -7,000.00         | -10,500.00        | -9,000.00         | 0.00          |
| 01-300-361-710 | MISCELLANEOUS BID FEES              | 0.00              | -50.00            | 0.00              | 0.00              | 0.00          |
| 01-300-361-750 | ORDINANCE AMENDMENT FEES            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>361</b>     | <b>DEPARTMENTAL EARNINGS</b>        | <b>154,893.89</b> | <b>110,450.00</b> | <b>116,800.00</b> | <b>110,600.00</b> | <b>0.00</b>   |
| <b>362</b>     | <b>PUBLIC SAFETY</b>                |                   |                   |                   |                   |               |
| 01-300-362-000 | MISCELLANEOUS POLICE REVENUE        | 0.00              | 0.00              | -30.00            | 0.00              | 0.00          |
| 01-300-362-010 | AG PROGRESS DAYS REVENUE            | 0.00              | -7,500.00         | 0.00              | -8,000.00         | 0.00          |
| 01-300-362-100 | POLICE BIKE RODEO REVENUE           | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-362-101 | POLICE ASSISTANCE AT PSU            | -46,187.48        | -43,500.00        | 0.00              | -44,000.00        | 0.00          |
| 01-300-362-110 | ACCIDENT REPORT SALES               | -3,462.90         | -3,600.00         | -2,000.00         | -3,000.00         | 0.00          |
| 01-300-362-111 | LOCAL BACKGROUND CHECKS             | -162.00           | -100.00           | -200.00           | -100.00           | 0.00          |
| 01-300-362-112 | POLICE OFFICER TEST FEES            | 0.00              | 0.00              | 0.00              | -1,275.00         | 0.00          |
| 01-300-362-220 | PARKING PERMITS                     | -225.00           | -250.00           | -250.00           | -250.00           | 0.00          |
| 01-300-362-450 | SPECIAL EVENTS PERMITS              | -40.00            | -40.00            | -25.00            | -50.00            | 0.00          |
| <b>362</b>     | <b>PUBLIC SAFETY</b>                | <b>50,077.38</b>  | <b>54,990.00</b>  | <b>2,505.00</b>   | <b>56,675.00</b>  | <b>0.00</b>   |
| <b>363</b>     | <b>PUBLIC WORKS SERVICE REVENUE</b> |                   |                   |                   |                   |               |
| 01-300-363-100 | SIDEWALK REPAIRS REPLACEMENT        | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-363-500 | PUBLIC WORKS SERVICES REVENUE       | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-363-510 | MISCELLANEOUS PROJECT REVENUE       | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-363-520 | STREET TREE REVENUE                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>363</b>     | <b>PUBLIC WORKS SERVICE REVENUE</b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>364</b>     | <b>SANITATION REVENUE</b>           |                   |                   |                   |                   |               |
| 01-300-364-020 | STREET CLEAN-UP FEES                | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-300-364-800 | WEEDREFUSE CLEAN-UP FEES            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>364</b>     | <b>SANITATION REVENUE</b>           | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>365</b>     | <b>HEALTH SERVICES REVENUE</b>      |                   |                   |                   |                   |               |
| 01-300-365-200 | HEALTH INSPECTION FEES              | -10,237.70        | -8,500.00         | -8,500.00         | -8,500.00         | 0.00          |
| <b>365</b>     | <b>HEALTH SERVICES REVENUE</b>      | <b>10,237.70</b>  | <b>8,500.00</b>   | <b>8,500.00</b>   | <b>8,500.00</b>   | <b>0.00</b>   |
| <b>367</b>     | <b>CULTURE RECREATION</b>           |                   |                   |                   |                   |               |
| 01-300-367-800 | PARK CONTRIBUTIONS                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>367</b>     | <b>CULTURE RECREATION</b>           | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>        |                   |                   |                   |                   |               |
| 01-300-389-000 | MISCELLANEOUS REVENUE               | -2,521.54         | -2,600.00         | -6,500.00         | -2,600.00         | 0.00          |
| 01-300-389-010 | UNEMPLOYMENT COMP REFUNDS           | -3,611.00         | 0.00              | -2,302.00         | 0.00              | 0.00          |

| Acct #         | Description                           | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed    | 2021 Adopted. |
|----------------|---------------------------------------|-------------------|-------------------|-------------------|------------------|---------------|
| 01-300-389-015 | ELECTRICITY REFUNDS                   | -2,700.00         | 0.00              | 0.00              | 0.00             | 0.00          |
| 01-300-389-020 | INSURANCE CLAIMSREFUNDS               | -70,260.18        | -10,000.00        | 0.00              | 0.00             | 0.00          |
| 01-300-389-030 | ONLINE PAYMENT CHARGESFEES            | 0.00              | 0.00              | 0.00              | 0.00             | 0.00          |
| 01-300-389-040 | SAFETY PROGRAM AWARD REVENUE          | 0.00              | -2,000.00         | -2,000.00         | -2,000.00        | 0.00          |
| 01-300-389-050 | HEALTH INSURANCE REFUNDS              | -249,718.85       | -100,000.00       | -110,647.00       | -90,000.00       | 0.00          |
| 01-300-389-060 | PCARD REBATES                         | -787.32           | -500.00           | -619.00           | -600.00          | 0.00          |
| 01-300-389-070 | FLEX PLAN FOREFEITURES                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00          |
| 01-300-389-080 | WORKERS COMP REFUNDS                  | -2,817.91         | 0.00              | -10,190.00        | 0.00             | 0.00          |
| 01-300-389-090 | WELLNESS FUND GRANTS                  | -1,000.00         | -1,000.00         | -1,000.00         | -1,000.00        | 0.00          |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>          | <b>333,416.80</b> | <b>116,100.00</b> | <b>133,258.00</b> | <b>96,200.00</b> | <b>0.00</b>   |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>         |                   |                   |                   |                  |               |
| 01-300-392-017 | TRANSFER IN-CONSTRUCTION FUND         | 0.00              | 0.00              | 0.00              | 0.00             | 0.00          |
| 01-300-392-030 | TRANSFER IN CAPITAL RES FUND          | 0.00              | 0.00              | 0.00              | 0.00             | 0.00          |
| 01-300-392-031 | TRANSFER IN-REG CAP REC PROJS         | 0.00              | 0.00              | 0.00              | 0.00             | 0.00          |
| 01-300-392-035 | TRANSFER FROM LIQUID FUELS            | 0.00              | 0.00              | 0.00              | 0.00             | 0.00          |
| 01-300-392-060 | TRANSFER IN POL PENSION FUND          | 0.00              | 0.00              | 0.00              | 0.00             | 0.00          |
| 01-300-392-065 | TRANSFER IN NU PENSION FUND           | -143,327.00       | -70,766.00        | -64,291.00        | -22,648.00       | 0.00          |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>         | <b>143,327.00</b> | <b>70,766.00</b>  | <b>64,291.00</b>  | <b>22,648.00</b> | <b>0.00</b>   |
| <b>395</b>     | <b>REFUNDS OF PRIOR YR'S EXPENSES</b> |                   |                   |                   |                  |               |
| 01-300-395-000 | REFUND OF PRIOR YEARS EXPENSES        | 32,152.94         | 0.00              | 0.00              | 0.00             | 0.00          |
| <b>395</b>     | <b>REFUNDS OF PRIOR YR'S EXPENSES</b> | <b>-32,152.94</b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>   |
| <b>400</b>     | <b>LEGISLATIVE BODY</b>               |                   |                   |                   |                  |               |
| 01-400-400-105 | SUPERVISORS COMPENSATION              | 19,421.30         | 20,625.00         | 20,625.00         | 20,625.00        | 0.00          |
| 01-400-400-240 | GENERAL EXPENSE                       | 5,580.17          | 5,000.00          | 3,500.00          | 5,000.00         | 0.00          |
| 01-400-400-320 | CNET CONTRIBUTIONS                    | 24,088.50         | 26,106.00         | 25,017.00         | 27,523.00        | 0.00          |
| 01-400-400-330 | TRANSPORTATION                        | 0.00              | 250.00            | 0.00              | 250.00           | 0.00          |
| 01-400-400-340 | ADVERTISING & PRINTING                | 0.00              | 0.00              | 0.00              | 0.00             | 0.00          |
| 01-400-400-420 | DUESSUBSCRIPTIONSMEMBERSHIPS          | 4,672.81          | 7,800.00          | 3,700.00          | 6,800.00         | 0.00          |
| <b>400</b>     | <b>LEGISLATIVE BODY</b>               | <b>53,762.78</b>  | <b>59,781.00</b>  | <b>52,842.00</b>  | <b>60,198.00</b> | <b>0.00</b>   |
| <b>401</b>     | <b>EXECUTIVE</b>                      |                   |                   |                   |                  |               |
| 01-400-401-110 | TOWNSHIP MANAGERS SALARY              | 112,746.40        | 116,303.00        | 116,303.00        | 118,050.00       | 0.00          |
| 01-400-401-112 | ASSISTANT MANAGER SALARY              | 57,542.19         | 126,742.00        | 138,333.00        | 140,400.00       | 0.00          |
| 01-400-401-114 | ADMINISTRATIVE STAFF SALARY           | 116,178.24        | 36,861.00         | 39,700.00         | 40,296.00        | 0.00          |
| 01-400-401-210 | OFFICE SUPPLIES                       | 1,596.40          | 2,000.00          | 1,000.00          | 1,500.00         | 0.00          |
| 01-400-401-240 | GENERAL EXPENSE                       | 2,261.44          | 4,000.00          | 3,500.00          | 3,500.00         | 0.00          |
| 01-400-401-252 | ELECTRONIC EQUIP MAINTENANCE          | 4,497.54          | 4,500.00          | 5,500.00          | 5,500.00         | 0.00          |
| 01-400-401-320 | COMMUNICATIONS                        | 15,773.83         | 20,500.00         | 15,000.00         | 20,500.00        | 0.00          |
| 01-400-401-329 | COMMUNITY ENGAGEMENT                  | 1,834.27          | 7,500.00          | 400.00            | 4,000.00         | 0.00          |
| 01-400-401-330 | TRANSPORTATION                        | 193.60            | 250.00            | 0.00              | 250.00           | 0.00          |



| Acct #         | Description                   | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| 01-400-401-340 | ADVERTISING AND PRINTING      | 18,091.88         | 24,000.00         | 13,900.00         | 19,000.00         | 0.00          |
| 01-400-401-350 | BONDING                       | 1,250.00          | 625.00            | 625.00            | 625.00            | 0.00          |
| 01-400-401-420 | DUESSUBSCRIPTIONSMEMBERSHIPS  | 11,639.20         | 12,700.00         | 4,500.00          | 12,750.00         | 0.00          |
| 01-400-401-450 | CONTRACTED SERVICES           | 24,066.25         | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-401-460 | EDUCATION                     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-401-750 | OFFICE EQUIPMENT              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>401</b>     | <b>EXECUTIVE</b>              | <b>367,671.24</b> | <b>355,981.00</b> | <b>338,761.00</b> | <b>366,371.00</b> | <b>0.00</b>   |
| <b>402</b>     | <b>FINANCE</b>                |                   |                   |                   |                   |               |
| 01-400-402-110 | FINANCE DIRECTORS SALARY      | 90,479.24         | 93,256.00         | 93,145.00         | 94,542.00         | 0.00          |
| 01-400-402-114 | FINANCE STAFF SALARIES        | 73,318.37         | 92,974.00         | 93,307.00         | 94,707.00         | 0.00          |
| 01-400-402-115 | FINANCE OVERTIME              | 0.00              | 500.00            | 1,000.00          | 1,000.00          | 0.00          |
| 01-400-402-210 | OFFICE SUPPLIES               | 1,196.50          | 1,500.00          | 1,000.00          | 1,000.00          | 0.00          |
| 01-400-402-240 | GENERAL EXPENSE               | 552.30            | 150.00            | 150.00            | 450.00            | 0.00          |
| 01-400-402-252 | ELECTRONIC EQUIP MAINTENANCE  | 10,672.62         | 11,000.00         | 11,000.00         | 15,000.00         | 0.00          |
| 01-400-402-311 | FEES FOR ANNUAL AUDIT         | 27,400.00         | 29,100.00         | 29,100.00         | 30,000.00         | 0.00          |
| 01-400-402-320 | COMMUNICATIONS                | 359.97            | 260.00            | 480.00            | 480.00            | 0.00          |
| 01-400-402-330 | TRANSPORTATION                | 0.00              | 150.00            | 0.00              | 0.00              | 0.00          |
| 01-400-402-340 | ADVERTISING AND PRINTING      | 750.10            | 1,500.00          | 1,500.00          | 1,500.00          | 0.00          |
| 01-400-402-420 | DUESSUBSCRIPTIONSMEMBERSHIPS  | 2,816.91          | 3,750.00          | 2,000.00          | 2,500.00          | 0.00          |
| 01-400-402-460 | EDUCATION                     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-402-750 | OFFICE EQUIPMENT              | 0.00              | 350.00            | 350.00            | 0.00              | 0.00          |
| <b>402</b>     | <b>FINANCE</b>                | <b>207,546.01</b> | <b>234,490.00</b> | <b>233,032.00</b> | <b>241,179.00</b> | <b>0.00</b>   |
| <b>403</b>     | <b>TAX OFFICE</b>             |                   |                   |                   |                   |               |
| 01-400-403-114 | TAX DEPARTMENT SALARY         | 34,628.74         | 35,167.00         | 35,000.00         | 35,525.00         | 0.00          |
| 01-400-403-180 | TAX STAFF OVERTIME            | 78.48             | 500.00            | 900.00            | 900.00            | 0.00          |
| 01-400-403-210 | OFFICE SUPPLIES               | 251.35            | 300.00            | 250.00            | 300.00            | 0.00          |
| 01-400-403-240 | GENERAL EXPENSE               | 12.00             | 50.00             | 50.00             | 50.00             | 0.00          |
| 01-400-403-252 | ELECTRONIC EQUIP MAINTENANCE  | 440.87            | 500.00            | 500.00            | 500.00            | 0.00          |
| 01-400-403-317 | TCC COSTS                     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-403-320 | POSTAGE                       | 4,926.06          | 5,000.00          | 5,000.00          | 5,100.00          | 0.00          |
| 01-400-403-330 | TRANSPORTATION                | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-403-340 | ADVERTISING AND PRINTING      | 695.00            | 1,000.00          | 1,000.00          | 1,000.00          | 0.00          |
| 01-400-403-350 | BONDING                       | 0.00              | 700.00            | 370.00            | 500.00            | 0.00          |
| 01-400-403-370 | REPAIRSMAINTENANCE AGREEMENTS | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-403-420 | DUESSUBSCRIPTIONSMEMBERSHIPS  | 0.00              | 250.00            | 0.00              | 250.00            | 0.00          |
| 01-400-403-450 | CONTRACTED SERVICES           | 3,287.36          | 3,700.00          | 3,600.00          | 4,300.00          | 0.00          |
| 01-400-403-750 | OFFICE EQUIPMENT              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>403</b>     | <b>TAX OFFICE</b>             | <b>44,319.86</b>  | <b>47,167.00</b>  | <b>46,670.00</b>  | <b>48,425.00</b>  | <b>0.00</b>   |
| <b>404</b>     | <b>LEGAL</b>                  |                   |                   |                   |                   |               |
| 01-400-404-310 | SOLICITORS SERVICES           | 22,831.43         | 35,000.00         | 30,500.00         | 35,000.00         | 0.00          |
| 01-400-404-314 | LEGAL SERVICES-SPEC COUNCIL   | 11,942.01         | 32,000.00         | 42,000.00         | 45,000.00         | 0.00          |
| 01-400-404-315 | LEGAL SERVICES-OTHER          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-404-317 | CABLE FRANCHISE CONSORTIUM    | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>404</b>     | <b>LEGAL</b>                  | <b>34,773.44</b>  | <b>67,000.00</b>  | <b>72,500.00</b>  | <b>80,000.00</b>  | <b>0.00</b>   |

| Acct #         | Description                      | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>406</b>     | <b>OTHER GOVT ADMINISTRATION</b> |                   |                   |                   |                   |               |
| 01-400-406-530 | ADMINISTRATION & GENERAL         | 102,025.00        | 137,600.00        | 137,600.00        | 127,538.00        | 0.00          |
| 01-400-406-532 | CRCOG BUILDING CAPITAL           | 9,105.00          | 5,503.00          | 5,503.00          | 5,730.00          | 0.00          |
| 01-400-406-533 | CRCOG CONTINGENCY                | 0.00              | 3,912.00          | 3,912.00          | 1,549.00          | 0.00          |
| <b>406</b>     | <b>OTHER GOVT ADMINISTRATION</b> | <b>111,130.00</b> | <b>147,015.00</b> | <b>147,015.00</b> | <b>134,817.00</b> | <b>0.00</b>   |
| <b>407</b>     | <b>IT-NETWORKING</b>             |                   |                   |                   |                   |               |
| 01-400-407-240 | GENERAL EXPENSE                  | 214.36            | 500.00            | 100.00            | 500.00            | 0.00          |
| 01-400-407-252 | ELECTRONIC EQUIP MAINTENANCE     | 83,133.99         | 91,758.00         | 93,600.00         | 90,321.00         | 0.00          |
| 01-400-407-420 | DUESSUBSCRIPTIONSMEMBERSHIPS     | 0.00              | 50.00             | 0.00              | 0.00              | 0.00          |
| 01-400-407-452 | COMPUTER SERVICES                | 70,080.00         | 79,310.00         | 75,900.00         | 78,677.00         | 0.00          |
| 01-400-407-750 | REPLACEMENT EQUIPMENT            | 18,727.26         | 20,000.00         | 22,018.00         | 20,000.00         | 0.00          |
| <b>407</b>     | <b>IT-NETWORKING</b>             | <b>172,155.61</b> | <b>191,618.00</b> | <b>191,618.00</b> | <b>189,498.00</b> | <b>0.00</b>   |
| <b>408</b>     | <b>ENGINEERING</b>               |                   |                   |                   |                   |               |
| 01-400-408-110 | PUBLIC WORKS DIRECTOR SALARY     | 102,058.27        | 105,917.00        | 105,917.00        | 102,130.00        | 0.00          |
| 01-400-408-112 | TOWNSHIP ENGINEER SALARY         | 203,828.81        | 227,041.00        | 227,014.00        | 200,499.00        | 0.00          |
| 01-400-408-114 | ENGINEERING STAFF SALARIES       | 91,305.36         | 93,940.00         | 46,875.00         | 33,304.00         | 0.00          |
| 01-400-408-115 | ENGINEERING INTERN WAGES         | 31,384.09         | 27,000.00         | 10,000.00         | 0.00              | 0.00          |
| 01-400-408-210 | OFFICE SUPPLIES                  | 1,241.35          | 2,300.00          | 2,200.00          | 2,300.00          | 0.00          |
| 01-400-408-238 | PERSONAL PROTECTIVE EQUIPMENT    | 867.75            | 1,400.00          | 1,300.00          | 1,400.00          | 0.00          |
| 01-400-408-240 | GENERAL EXPENSE                  | 4,321.73          | 3,000.00          | 1,500.00          | 2,500.00          | 0.00          |
| 01-400-408-251 | EQUIPMENT MAINTENANCE            | 0.00              | 2,000.00          | 5,500.00          | 5,408.00          | 0.00          |
| 01-400-408-252 | ELECTRONIC EQUIP MAINTENANCE     | 5,513.17          | 5,500.00          | 0.00              | 0.00              | 0.00          |
| 01-400-408-313 | ENGINEERING PROJECTS             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-408-317 | ENGINEERING - SPECIALTIES        | 10,460.36         | 12,000.00         | 12,000.00         | 4,000.00          | 0.00          |
| 01-400-408-320 | COMMUNICATIONS                   | 7,875.39          | 5,100.00          | 2,850.00          | 4,768.00          | 0.00          |
| 01-400-408-330 | TRANSPORTATION                   | 10.45             | 150.00            | 0.00              | 150.00            | 0.00          |
| 01-400-408-340 | ADVERTISING AND PRINTING         | 2,338.29          | 5,500.00          | 5,000.00          | 5,500.00          | 0.00          |
| 01-400-408-420 | DUESSUBSCRIPTIONSMEMBERSHIPS     | 6,719.41          | 15,505.00         | 8,000.00          | 15,505.00         | 0.00          |
| 01-400-408-450 | CONTRACTED SERVICES              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-408-460 | EDUCATION                        | 0.00              | 5,000.00          | 2,000.00          | 4,000.00          | 0.00          |
| 01-400-408-750 | OFFICE EQUIPMENT                 | 0.00              | 1,500.00          | 0.00              | 1,500.00          | 0.00          |
| <b>408</b>     | <b>ENGINEERING</b>               | <b>467,924.43</b> | <b>512,853.00</b> | <b>430,156.00</b> | <b>382,964.00</b> | <b>0.00</b>   |
| <b>409</b>     | <b>BUILDINGS &amp; GROUNDS</b>   |                   |                   |                   |                   |               |
| 01-400-409-114 | CUSTODIANS SALARY                | 76,479.88         | 78,233.00         | 78,233.00         | 79,407.00         | 0.00          |
| 01-400-409-180 | CUSTODIAN OVERTIME               | 0.00              | 500.00            | 0.00              | 500.00            | 0.00          |
| 01-400-409-220 | OPERATING SUPPLIES               | 4,671.41          | 3,600.00          | 5,000.00          | 5,400.00          | 0.00          |
| 01-400-409-226 | CLEANING SUPPLIES                | 2,653.12          | 2,400.00          | 4,000.00          | 4,000.00          | 0.00          |
| 01-400-409-239 | PERSONAL PROTECTIVE EQUIPMENT    | 0.00              | 500.00            | 500.00            | 1,000.00          | 0.00          |
| 01-400-409-250 | REPAIR & MAINTENANCE             | 24,826.72         | 30,300.00         | 30,300.00         | 30,300.00         | 0.00          |
| 01-400-409-361 | ELECTRICITY                      | 25,337.26         | 44,620.00         | 25,000.00         | 43,753.00         | 0.00          |
| 01-400-409-362 | NATURAL GAS                      | 13,310.95         | 21,000.00         | 21,000.00         | 22,900.00         | 0.00          |
| 01-400-409-366 | WATER                            | 3,726.50          | 2,400.00          | 2,400.00          | 2,400.00          | 0.00          |

| Acct #         | Description                    | 2019 Actual         | 2020 Budget         | 2020 Projected      | 2021 Proposed       | 2021 Adopted. |
|----------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 01-400-409-367 | REFUSE & RECYCLING & SHREDDING | 4,651.29            | 3,300.00            | 3,300.00            | 3,300.00            | 0.00          |
| 01-400-409-450 | CONTRACTED SERVICES            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>409</b>     | <b>BUILDINGS &amp; GROUNDS</b> | <b>155,657.13</b>   | <b>186,853.00</b>   | <b>169,733.00</b>   | <b>192,960.00</b>   | <b>0.00</b>   |
| <b>410</b>     | <b>POLICE</b>                  |                     |                     |                     |                     |               |
| 01-400-410-110 | POLICE CHIEFS SALARY           | 101,606.90          | 104,516.00          | 105,226.00          | 106,804.00          | 0.00          |
| 01-400-410-112 | POLICE OFFICERS SALARIES       | 1,603,335.76        | 1,665,085.00        | 1,764,879.00        | 1,817,825.00        | 0.00          |
| 01-400-410-114 | POLICE STAFF SALARY            | 89,505.92           | 87,202.00           | 87,202.00           | 88,510.00           | 0.00          |
| 01-400-410-115 | PART TIME WAGES                | 0.00                | 8,229.00            | 2,538.00            | 2,576.00            | 0.00          |
| 01-400-410-178 | HEART N LUNG PAYMENTS          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-400-410-179 | LONGEVITY PAY                  | 17,223.00           | 19,393.00           | 19,393.00           | 20,280.00           | 0.00          |
| 01-400-410-180 | GENERAL OVERTIME               | 126,659.27          | 154,000.00          | 57,507.00           | 154,000.00          | 0.00          |
| 01-400-410-191 | UNIFORMS AND EQUIPMENT         | 28,279.87           | 37,500.00           | 29,500.00           | 37,000.00           | 0.00          |
| 01-400-410-210 | OFFICE SUPPLIES                | 2,396.34            | 3,500.00            | 3,300.00            | 3,500.00            | 0.00          |
| 01-400-410-225 | CRIMINAL INVESTIGATIONS        | 2,893.00            | 6,500.00            | 4,500.00            | 6,500.00            | 0.00          |
| 01-400-410-231 | VEHICLE FUEL - GASOLINE        | 46,528.17           | 45,710.00           | 41,000.00           | 43,710.00           | 0.00          |
| 01-400-410-233 | VEHICLE FUEL - CNG             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-400-410-234 | OILLUBRICANTS AND FLUIDS       | 4,455.52            | 8,000.00            | 6,500.00            | 8,000.00            | 0.00          |
| 01-400-410-240 | GENERAL EXPENSE                | 5,217.36            | 11,000.00           | 8,500.00            | 11,000.00           | 0.00          |
| 01-400-410-242 | AMMUNITION & RELATED SUPPLIES  | 13,229.32           | 17,250.00           | 15,800.00           | 17,500.00           | 0.00          |
| 01-400-410-249 | COMMUNITY RELATIONS SUPPLIES   | 2,027.67            | 2,750.00            | 2,700.00            | 2,750.00            | 0.00          |
| 01-400-410-251 | VEHICLE PARTS                  | 23,637.65           | 30,000.00           | 16,750.00           | 28,000.00           | 0.00          |
| 01-400-410-252 | ELECTRONIC EQUIP MAINTENANCE   | 51,702.52           | 75,754.00           | 54,720.00           | 76,110.00           | 0.00          |
| 01-400-410-260 | BATTERIES                      | 0.00                | 1,500.00            | 1,000.00            | 4,500.00            | 0.00          |
| 01-400-410-315 | DNA TESTING                    | 0.00                | 10,000.00           | 0.00                | 10,000.00           | 0.00          |
| 01-400-410-317 | OTHER AGENCY (DUI) CHARGES     | 27,830.55           | 26,410.00           | 26,300.00           | 32,515.00           | 0.00          |
| 01-400-410-320 | COMMUNICATIONS                 | 11,064.04           | 9,750.00            | 6,710.00            | 9,750.00            | 0.00          |
| 01-400-410-327 | RADIO MAINTENANCE              | 908.80              | 1,000.00            | 0.00                | 1,000.00            | 0.00          |
| 01-400-410-330 | TRANSPORTATION                 | 4,001.36            | 4,500.00            | 4,425.00            | 4,500.00            | 0.00          |
| 01-400-410-340 | ADVERTISING AND PRINTING       | 1,024.11            | 4,000.00            | 1,000.00            | 4,000.00            | 0.00          |
| 01-400-410-380 | OUTSIDE VEHICLE REPAIRS        | 5,853.21            | 8,000.00            | 6,200.00            | 8,000.00            | 0.00          |
| 01-400-410-420 | DUESSUBSCRIPTIONSMEMBERSHIPS   | 30,100.90           | 37,000.00           | 25,960.00           | 37,000.00           | 0.00          |
| 01-400-410-450 | CONTRACTED SERVICES            | 21,987.60           | 26,565.00           | 23,100.00           | 27,500.00           | 0.00          |
| 01-400-410-460 | EDUCATION                      | 0.00                | 0.00                | 0.00                | 12,500.00           | 0.00          |
| 01-400-410-462 | ACADEMY TRAINING               | -32,523.00          | 17,159.00           | 0.00                | 18,159.00           | 0.00          |
| 01-400-410-750 | OFFICE EQUIPMENT               | 22,651.41           | 28,393.00           | 27,500.00           | 9,200.00            | 0.00          |
| <b>410</b>     | <b>POLICE</b>                  | <b>2,211,597.25</b> | <b>2,450,666.00</b> | <b>2,342,210.00</b> | <b>2,602,689.00</b> | <b>0.00</b>   |
| <b>411</b>     | <b>FIRE</b>                    |                     |                     |                     |                     |               |
| 01-400-411-530 | CRCOG FIRE CONTRIBUTION        | 334,292.00          | 358,259.00          | 358,259.00          | 338,988.00          | 0.00          |
| 01-400-411-540 | WARRIORS MARK FIRE CONT        | 3,500.00            | 3,500.00            | 3,500.00            | 3,500.00            | 0.00          |
| 01-400-411-541 | PORT MATILDA FIRE CONTRIBUTION | 3,500.00            | 3,500.00            | 3,500.00            | 3,500.00            | 0.00          |
| 01-400-411-750 | CRCOG FIRE CAPITAL CONT        | 92,921.00           | 94,303.00           | 94,303.00           | 95,990.00           | 0.00          |
| 01-400-411-990 | FOREIGN FIRE RELIEF            | 127,838.09          | 127,838.00          | 127,838.00          | 127,884.00          | 0.00          |
| <b>411</b>     | <b>FIRE</b>                    | <b>562,051.09</b>   | <b>587,400.00</b>   | <b>587,400.00</b>   | <b>569,862.00</b>   | <b>0.00</b>   |

| Acct #         | Description                        | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>412</b>     | <b>AMBULANCE</b>                   |                   |                   |                   |                   |               |
| 01-400-412-541 | PORT MATILDA EMS CONTRIBUTIONS     | 3,500.00          | 3,500.00          | 3,500.00          | 3,500.00          | 0.00          |
| 01-400-412-542 | ALPHA EMS CONTRIBUTION             | 0.00              | 3,500.00          | 3,500.00          | 3,500.00          | 0.00          |
| <b>412</b>     | <b>AMBULANCE</b>                   | <b>3,500.00</b>   | <b>7,000.00</b>   | <b>7,000.00</b>   | <b>7,000.00</b>   | <b>0.00</b>   |
| <b>413</b>     | <b>CODE ENFORCEMENT</b>            |                   |                   |                   |                   |               |
| 01-400-413-364 | SEWAGE ENFORCEMENT SERVICES        | 0.00              | 300.00            | 300.00            | 300.00            | 0.00          |
| <b>413</b>     | <b>CODE ENFORCEMENT</b>            | <b>0.00</b>       | <b>300.00</b>     | <b>300.00</b>     | <b>300.00</b>     | <b>0.00</b>   |
| <b>414</b>     | <b>PLANNING &amp; ZONING</b>       |                   |                   |                   |                   |               |
| 01-400-414-110 | PLANZONING DIRECTOR SALARY         | 59,577.94         | 80,886.00         | 81,325.00         | 82,544.00         | 0.00          |
| 01-400-414-112 | ZONING ADMINISTRATOR SALARY        | 67,210.81         | 69,324.00         | 69,324.00         | 70,364.00         | 0.00          |
| 01-400-414-114 | P & Z STAFF SALARIES               | 134,545.95        | 132,870.00        | 131,198.00        | 133,166.00        | 0.00          |
| 01-400-414-115 | ORDINANCE ENFORCEMENT SALARY       | 19,043.50         | 19,500.00         | 19,500.00         | 19,500.00         | 0.00          |
| 01-400-414-191 | UNIFORM EQUIPMENT PURCHASES        | 1,174.15          | 1,000.00          | 1,250.00          | 1,000.00          | 0.00          |
| 01-400-414-210 | OFFICE SUPPLIES                    | 1,331.67          | 1,500.00          | 1,250.00          | 1,500.00          | 0.00          |
| 01-400-414-240 | GENERAL EXPENSE                    | 610.36            | 500.00            | 500.00            | 500.00            | 0.00          |
| 01-400-414-252 | ELECTRONIC EQUIP MAINTENANCE       | 244.38            | 250.00            | 250.00            | 500.00            | 0.00          |
| 01-400-414-310 | PROFESSIONAL SERVICES              | 9,760.00          | 20,000.00         | 14,750.00         | 20,000.00         | 0.00          |
| 01-400-414-320 | COMMUNICATIONS                     | 509.83            | 1,000.00          | 600.00            | 1,000.00          | 0.00          |
| 01-400-414-330 | TRANSPORTATION                     | 0.00              | 200.00            | 170.00            | 200.00            | 0.00          |
| 01-400-414-340 | ADVERTISING AND PRINTING           | 7,041.48          | 14,250.00         | 14,250.00         | 4,000.00          | 0.00          |
| 01-400-414-370 | REPAIRS & MAINTENANCE              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-414-420 | DUESSUBSCRIPTIONSMEMBERSHIPS       | 8,167.17          | 17,200.00         | 10,000.00         | 15,000.00         | 0.00          |
| 01-400-414-450 | CONTRACTED SERVICES                | 0.00              | 0.00              | 500.00            | 35,000.00         | 0.00          |
| 01-400-414-460 | EDUCATION                          | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-414-461 | TRAININGSEMINARS                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-414-530 | CRCOG - CR PLANNING AGENCY         | 81,725.00         | 51,920.00         | 51,920.00         | 73,659.00         | 0.00          |
| 01-400-414-531 | CRCOG - METRO PLANNING ORG         | 29,499.00         | 30,715.00         | 30,715.00         | 31,647.00         | 0.00          |
| 01-400-414-750 | OFFICE EQUIPMENT MAINTENANCE       | 0.00              | 300.00            | 300.00            | 0.00              | 0.00          |
| <b>414</b>     | <b>PLANNING &amp; ZONING</b>       | <b>420,441.24</b> | <b>441,415.00</b> | <b>427,802.00</b> | <b>489,580.00</b> | <b>0.00</b>   |
| <b>415</b>     | <b>EMERGENCY MANAGEMENT</b>        |                   |                   |                   |                   |               |
| 01-400-415-530 | CRCOG EMS CONTRIBUTION             | 33,986.00         | 36,239.00         | 36,239.00         | 37,407.00         | 0.00          |
| 01-400-415-531 | CRCOG - EMS CONTINGENCY            | 331.00            | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>415</b>     | <b>EMERGENCY MANAGEMENT</b>        | <b>34,317.00</b>  | <b>36,239.00</b>  | <b>36,239.00</b>  | <b>37,407.00</b>  | <b>0.00</b>   |
| <b>421</b>     | <b>HEALTH &amp; WELFARE</b>        |                   |                   |                   |                   |               |
| 01-400-421-318 | HEALTH OFFICER SERVICES            | 8,556.26          | 9,500.00          | 8,500.00          | 8,500.00          | 0.00          |
| <b>421</b>     | <b>HEALTH &amp; WELFARE</b>        | <b>8,556.26</b>   | <b>9,500.00</b>   | <b>8,500.00</b>   | <b>8,500.00</b>   | <b>0.00</b>   |
| <b>426</b>     | <b>RECYCLING</b>                   |                   |                   |                   |                   |               |
| 01-400-426-368 | RECYCLING - LEAVES & GRASS         | 33,005.00         | 33,005.00         | 33,005.00         | 33,005.00         | 0.00          |
| <b>426</b>     | <b>RECYCLING</b>                   | <b>33,005.00</b>  | <b>33,005.00</b>  | <b>33,005.00</b>  | <b>33,005.00</b>  | <b>0.00</b>   |
| <b>430</b>     | <b>PUBLIC WORKS ADMINISTRATION</b> |                   |                   |                   |                   |               |

| Acct #         | Description                              | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|--|-------------------|-------------------|-------------------|-------------------|---------------|
| 01-400-430-191 | UNIFORM SERVICE                          | 5,906.02          | 7,000.00          | 7,000.00          | 7,000.00          | 0.00          |
| 01-400-430-210 | OFFICE SUPPLIES                          | 109.05            | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-430-231 | GASOLINE                                 | 11,393.06         | 19,250.00         | 11,000.00         | 16,170.00         | 0.00          |
| 01-400-430-232 | DIESEL FUEL                              | 49,072.15         | 45,650.00         | 30,000.00         | 31,450.00         | 0.00          |
| 01-400-430-234 | OIL LUBRICANTS FLUIDS                    | 9,189.23          | 9,500.00          | 9,500.00          | 9,500.00          | 0.00          |
| 01-400-430-238 | PERSONAL PROTECTIVE EQUIPMENT            | 5,689.31          | 10,325.00         | 10,325.00         | 9,825.00          | 0.00          |
| 01-400-430-240 | GENERAL EXPENSE                          | 6,971.92          | 15,000.00         | 15,000.00         | 15,000.00         | 0.00          |
| 01-400-430-252 | ELECTRONIC EQUIP MAINTENANCE             | 1,706.85          | 2,050.00          | 2,038.00          | 1,936.00          | 0.00          |
| 01-400-430-260 | SMALL TOOLS AND EQUIPMENT                | 7,856.52          | 8,500.00          | 8,500.00          | 8,500.00          | 0.00          |
| 01-400-430-320 | COMMUNICATIONS                           | 1,513.72          | 1,920.00          | 1,920.00          | 1,920.00          | 0.00          |
| 01-400-430-327 | RADIO MAINTENANCE                        | 242.92            | 2,000.00          | 3,500.00          | 2,100.00          | 0.00          |
| 01-400-430-384 | EQUIPMENT RENTALS                        | 2,703.26          | 5,000.00          | 4,000.00          | 4,000.00          | 0.00          |
| 01-400-430-420 | DUES SUBSCRIPTIONS MEMBERSHIPS           | -208.33           | 3,810.00          | 1,500.00          | 5,610.00          | 0.00          |
| 01-400-430-450 | CONTRACTED SERVICES                      | 0.00              | 2,000.00          | 1,000.00          | 1,000.00          | 0.00          |
| 01-400-430-750 | OFFICE EQUIPMENT                         | 0.00              | 500.00            | 0.00              | 500.00            | 0.00          |
| <b>430</b>     | <b>PUBLIC WORKS ADMINISTRATION</b>       | <b>102,145.68</b> | <b>132,505.00</b> | <b>105,283.00</b> | <b>114,511.00</b> | <b>0.00</b>   |
| <b>432</b>     | <b>WINTER MAINTENANCE</b>                |                   |                   |                   |                   |               |
| 01-400-432-222 | CHEMICAL AND SUPPLIES                    | 1,465.30          | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-432-240 | GENERAL EXPENSE                          | 163.53            | 1,000.00          | 0.00              | 1,000.00          | 0.00          |
| 01-400-432-250 | USE 432.251                              | 670.00            | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-432-251 | REPAIRS & MAINTENANCE                    | 2,578.22          | 6,000.00          | 6,000.00          | 6,000.00          | 0.00          |
| 01-400-432-450 | CONTRACTED SNOW REMOVAL                  | 7,014.10          | 14,300.00         | 9,000.00          | 14,300.00         | 0.00          |
| <b>432</b>     | <b>WINTER MAINTENANCE</b>                | <b>11,891.15</b>  | <b>21,300.00</b>  | <b>15,000.00</b>  | <b>21,300.00</b>  | <b>0.00</b>   |
| <b>433</b>     | <b>TRAFFIC CONTROL DEVICES</b>           |                   |                   |                   |                   |               |
| 01-400-433-245 | STREET SIGNS AND SUPPLIES                | 11,468.15         | 20,000.00         | 18,000.00         | 20,000.00         | 0.00          |
| 01-400-433-361 | TRAFFIC SIGNAL CHARGES                   | 12,882.01         | 14,250.00         | 13,200.00         | 14,000.00         | 0.00          |
| 01-400-433-372 | TRAFFIC SIGNAL REPAIRS                   | 3,045.51          | 7,000.00          | 8,400.00          | 14,000.00         | 0.00          |
| <b>433</b>     | <b>TRAFFIC CONTROL DEVICES</b>           | <b>27,395.67</b>  | <b>41,250.00</b>  | <b>39,600.00</b>  | <b>48,000.00</b>  | <b>0.00</b>   |
| <b>437</b>     | <b>TOOLS &amp; EQUIPMENT MAINTENANCE</b> |                   |                   |                   |                   |               |
| 01-400-437-114 | MECHANICS SALARY                         | 86,346.66         | 113,976.00        | 113,118.00        | 114,815.00        | 0.00          |
| 01-400-437-115 | PART TIME MECHANIC WAGES                 | 0.00              | 0.00              | 0.00              | 11,074.00         | 0.00          |
| 01-400-437-180 | MECHANIC OVERTIME                        | 44.44             | 1,000.00          | 22.00             | 500.00            | 0.00          |
| 01-400-437-238 | PERSONAL PROTECTION EQUIPMENT            | 697.99            | 1,000.00          | 500.00            | 1,500.00          | 0.00          |
| 01-400-437-240 | MECHANICS SMALL TOOLS                    | 3,827.98          | 4,100.00          | 4,100.00          | 4,100.00          | 0.00          |
| 01-400-437-251 | REPAIRS & MAINTENANCE                    | 83,043.39         | 77,250.00         | 67,000.00         | 77,250.00         | 0.00          |
| 01-400-437-370 | OUTSIDE REPAIRS                          | 16,709.74         | 16,000.00         | 7,000.00          | 10,000.00         | 0.00          |
| 01-400-437-420 | DUES SUBSCRIPTIONS MEMBERSHIPS           | 6,198.67          | 4,300.00          | 3,700.00          | 4,300.00          | 0.00          |
| <b>437</b>     | <b>TOOLS &amp; EQUIPMENT MAINTENANCE</b> | <b>196,868.87</b> | <b>217,626.00</b> | <b>195,440.00</b> | <b>223,539.00</b> | <b>0.00</b>   |
| <b>438</b>     | <b>ROAD &amp; BRIDGE MAINTENANCE</b>     |                   |                   |                   |                   |               |
| 01-400-438-112 | ROAD SUPERINTENDENT SALARIES             | 77,954.18         | 80,901.00         | 79,944.00         | 70,886.00         | 0.00          |

| Acct #         | Description                          | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| 01-400-438-114 | ROAD CREW SALARIES                   | 608,264.02        | 598,297.00        | 594,323.00        | 525,398.00        | 0.00          |
| 01-400-438-115 | PART-TIME HELP WAGES                 | 44,450.70         | 103,927.00        | 28,000.00         | 93,000.00         | 0.00          |
| 01-400-438-180 | ROAD CREW OVERTIME                   | 14,449.70         | 30,000.00         | 10,000.00         | 15,000.00         | 0.00          |
| 01-400-438-245 | MATERIALS SUPPLIES (NON-LF)          | 10,435.94         | 9,500.00          | 9,500.00          | 9,500.00          | 0.00          |
| <b>438</b>     | <b>ROAD &amp; BRIDGE MAINTENANCE</b> | <b>755,554.54</b> | <b>822,625.00</b> | <b>721,767.00</b> | <b>713,784.00</b> | <b>0.00</b>   |
| <b>447</b>     | <b>TRANSIT SYSTEM</b>                |                   |                   |                   |                   |               |
| 01-400-447-530 | CATA-TRANSPORTATION                  | 128,637.50        | 128,638.00        | 128,638.00        | 133,638.00        | 0.00          |
| <b>447</b>     | <b>TRANSIT SYSTEM</b>                | <b>128,637.50</b> | <b>128,638.00</b> | <b>128,638.00</b> | <b>133,638.00</b> | <b>0.00</b>   |
| <b>452</b>     | <b>PARTICIPANT RECREATION</b>        |                   |                   |                   |                   |               |
| 01-400-452-530 | CRCOG - PARKS & RECREATION           | 408,953.80        | 465,291.00        | 465,291.00        | 464,564.00        | 0.00          |
| 01-400-452-531 | CRCOG- REGION AQUATICS CONTR         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-452-532 | CRCOG - REGION POOLS CAPITAL         | 136,275.00        | 136,781.00        | 136,781.00        | 136,654.00        | 0.00          |
| 01-400-452-533 | CRCOG - NATURE CENTRE                | 24,861.00         | 25,764.00         | 25,764.00         | 25,881.00         | 0.00          |
| 01-400-452-534 | CRCOG - PARKSREC CAPITAL CONT        | 40,552.20         | 38,718.00         | 38,718.00         | 45,397.00         | 0.00          |
| 01-400-452-535 | CRCOG - REGION PARKS CAPITAL         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-452-536 | CRCOG NATURE CENTER CAPITAL          | 13,830.00         | 13,625.00         | 13,625.00         | 40,455.00         | 0.00          |
| <b>452</b>     | <b>PARTICIPANT RECREATION</b>        | <b>624,472.00</b> | <b>680,179.00</b> | <b>680,179.00</b> | <b>712,951.00</b> | <b>0.00</b>   |
| <b>453</b>     | <b>SPECTATOR RECREATION</b>          |                   |                   |                   |                   |               |
| 01-400-453-540 | SPECTATOR RECREATION                 | 6,571.55          | 12,000.00         | 6,600.00          | 12,000.00         | 0.00          |
| <b>453</b>     | <b>SPECTATOR RECREATION</b>          | <b>6,571.55</b>   | <b>12,000.00</b>  | <b>6,600.00</b>   | <b>12,000.00</b>  | <b>0.00</b>   |
| <b>454</b>     | <b>PARKS</b>                         |                   |                   |                   |                   |               |
| 01-400-454-220 | TWP PARK OPERATING EXPENSES          | 86.45             | 250.00            | 100.00            | 250.00            | 0.00          |
| 01-400-454-340 | PARKS & REC ADVERTISING              | 191.52            | 150.00            | 150.00            | 150.00            | 0.00          |
| 01-400-454-372 | PARKS MINOR IMPROVEMENTS             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-454-720 | TWP PARKS PLAYGROUND EQUIP           | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>454</b>     | <b>PARKS</b>                         | <b>277.97</b>     | <b>400.00</b>     | <b>250.00</b>     | <b>400.00</b>     | <b>0.00</b>   |
| <b>455</b>     | <b>SHADE TREES</b>                   |                   |                   |                   |                   |               |
| 01-400-455-114 | ARBORIST SALARY                      | 61,045.04         | 107,714.00        | 62,532.00         | 63,470.00         | 0.00          |
| 01-400-455-115 | PART-TIME HELP WAGES                 | 18,061.51         | 22,200.00         | 5,000.00          | 9,000.00          | 0.00          |
| 01-400-455-220 | OPERATING SUPPLIES                   | 0.00              | 500.00            | 50.00             | 500.00            | 0.00          |
| 01-400-455-238 | PERSONAL PROTECTION EQUIPMENT        | 159.95            | 1,500.00          | 300.00            | 750.00            | 0.00          |
| 01-400-455-240 | GENERAL EXPENSE                      | 1,063.34          | 2,000.00          | 300.00            | 2,000.00          | 0.00          |
| 01-400-455-245 | SUPPLIES & MATERIALS                 | 166.79            | 5,000.00          | 2,000.00          | 5,000.00          | 0.00          |
| 01-400-455-260 | SMALL TOOLS                          | 1,303.79          | 3,500.00          | 3,300.00          | 2,500.00          | 0.00          |
| 01-400-455-370 | REPAIRS & MAINTENANCE                | 478.39            | 1,000.00          | 600.00            | 1,000.00          | 0.00          |
| 01-400-455-372 | STREET TREES - NEW                   | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-455-375 | STREET TREE REPLACEMENTS             | 17,014.31         | 0.00              | 0.00              | 0.00              | 0.00          |
| 01-400-455-384 | EQUIPMENT RENTAL-ARBORIST            | 0.00              | 1,000.00          | 2,305.00          | 5,000.00          | 0.00          |
| 01-400-455-420 | DUES SUBSCRIPTIONS MEMBERSHIPS       | 3,578.83          | 5,550.00          | 1,500.00          | 2,285.00          | 0.00          |
| 01-400-455-450 | CONTRACTED SERVICES                  | 27,620.00         | 58,000.00         | 58,000.00         | 68,000.00         | 0.00          |
| 01-400-455-461 | TRAINING SEMINARS                    | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>455</b>     | <b>SHADE TREES</b>                   | <b>130,491.95</b> | <b>207,964.00</b> | <b>135,887.00</b> | <b>159,505.00</b> | <b>0.00</b>   |

| Acct #         | Description                          | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>456</b>     | <b>LIBRARIES</b>                     |                   |                   |                   |                   |               |
| 01-400-456-530 | CRCOG - SCHLOW LIBRARY               | 442,080.00        | 475,730.00        | 475,730.00        | 475,075.00        | 0.00          |
| 01-400-456-531 | CRCOG - SCHLOW LIBRARY               | 22,992.00         | 24,626.00         | 24,626.00         | 24,592.00         | 0.00          |
| <b>456</b>     | <b>LIBRARIES</b>                     | <b>465,072.00</b> | <b>500,356.00</b> | <b>500,356.00</b> | <b>499,667.00</b> | <b>0.00</b>   |
| <b>458</b>     | <b>SENIOR CITIZENS</b>               |                   |                   |                   |                   |               |
| 01-400-458-530 | CRCOG - SENIOR CENTER                | 42,590.00         | 43,800.00         | 43,800.00         | 36,486.00         | 0.00          |
| 01-400-458-540 | FERGUSON SENIOR CITIZENS             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>458</b>     | <b>SENIOR CITIZENS</b>               | <b>42,590.00</b>  | <b>43,800.00</b>  | <b>43,800.00</b>  | <b>36,486.00</b>  | <b>0.00</b>   |
| <b>461</b>     | <b>NATURAL RESOURCE CONSERVATION</b> |                   |                   |                   |                   |               |
| 01-400-461-540 | SPRING CRK WTRSHD COMMISSION         | 1,769.00          | 1,769.00          | 1,769.00          | 1,769.00          | 0.00          |
| 01-400-461-541 | SPRING CREEK MONITORING              | 4,840.00          | 4,840.00          | 4,840.00          | 4,840.00          | 0.00          |
| <b>461</b>     | <b>NATURAL RESOURCE CONSERVATION</b> | <b>6,609.00</b>   | <b>6,609.00</b>   | <b>6,609.00</b>   | <b>6,609.00</b>   | <b>0.00</b>   |
| <b>462</b>     | <b>LAND &amp; HOUSING</b>            |                   |                   |                   |                   |               |
| 01-400-462-540 | LAND & HOUSING                       | 5,000.00          | 5,000.00          | 5,000.00          | 5,000.00          | 0.00          |
| 01-400-462-541 | SUSTAINABLE COMMUNITIES              | 0.00              | 1,000.00          | 0.00              | 0.00              | 0.00          |
| 01-400-462-542 | SLAB CABIN RUN INITIATIVE            | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>462</b>     | <b>SLAB CABIN RUN INITIATIVE</b>     | <b>5,000.00</b>   | <b>6,000.00</b>   | <b>5,000.00</b>   | <b>5,000.00</b>   | <b>0.00</b>   |
| <b>463</b>     | <b>COMMUNITY DEVELOPMENT</b>         |                   |                   |                   |                   |               |
| 01-400-463-540 | ECONOMIC DEVELOPMENT CONTRIBUT       | 49,000.00         | 40,000.00         | 36,450.00         | 40,000.00         | 0.00          |
| <b>463</b>     | <b>COMMUNITY DEVELOPMENT</b>         | <b>49,000.00</b>  | <b>40,000.00</b>  | <b>36,450.00</b>  | <b>40,000.00</b>  | <b>0.00</b>   |
| <b>472</b>     | <b>DEBT SERVICE INTEREST</b>         |                   |                   |                   |                   |               |
| 01-400-472-390 | INTEREST ON ESCROW DEPOSITS          | 657.69            | 500.00            | 2,100.00          | 2,000.00          | 0.00          |
| <b>472</b>     | <b>DEBT SERVICE INTEREST</b>         | <b>657.69</b>     | <b>500.00</b>     | <b>2,100.00</b>   | <b>2,000.00</b>   | <b>0.00</b>   |
| <b>481</b>     | <b>PAYROLL TAXES</b>                 |                   |                   |                   |                   |               |
| 01-400-481-192 | EMPLOYER SOCIAL SECURITY             | 312,482.68        | 312,952.00        | 311,225.00        | 320,500.00        | 0.00          |
| 01-400-481-194 | UMEMPLOYMENT COMPENSATION            | 754.87            | 10,027.00         | 9,000.00          | 10,000.00         | 0.00          |
| <b>481</b>     | <b>PAYROLL TAXES</b>                 | <b>313,237.55</b> | <b>322,979.00</b> | <b>320,225.00</b> | <b>330,500.00</b> | <b>0.00</b>   |
| <b>483</b>     | <b>PENSIONS</b>                      |                   |                   |                   |                   |               |
| 01-400-483-197 | NON UNIFORM PENSION EXPENSE          | 609,825.67        | 566,235.00        | 566,325.00        | 607,878.00        | 0.00          |
| <b>483</b>     | <b>PENSIONS</b>                      | <b>609,825.67</b> | <b>566,235.00</b> | <b>566,325.00</b> | <b>607,878.00</b> | <b>0.00</b>   |
| <b>486</b>     | <b>PROPERTY INSURANCE</b>            |                   |                   |                   |                   |               |
| 01-400-486-300 | SAFETY IMPROVEMENT EXPENSES          | 211.66            | 3,200.00          | 0.00              | 1,200.00          | 0.00          |
| 01-400-486-350 | INSURANCE CLAIM EXPENSES             | 2,271.92          | 0.00              | 2,000.00          | 0.00              | 0.00          |
| 01-400-486-351 | PROPERTY INSURANCE                   | 42,409.16         | 57,761.00         | 36,314.00         | 40,000.00         | 0.00          |
| 01-400-486-352 | POLICE LIABILITY INSURANCE           | 16,222.01         | 23,795.00         | 16,028.00         | 20,000.00         | 0.00          |
| 01-400-486-353 | PUBLIC OFFICIALS INSURANCE           | 13,480.97         | 19,777.00         | 14,025.00         | 17,000.00         | 0.00          |



| Acct #         | Description                         | 2019 Actual         | 2020 Budget         | 2020 Projected      | 2021 Proposed       | 2021 Adopted. |
|----------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 01-400-486-354 | WORKERS COMPENSATION                | 114,863.00          | 182,216.00          | 146,700.00          | 146,700.00          | 0.00          |
| 01-400-486-355 | VEHICLE INSURANCE                   | 19,635.85           | 28,800.00           | 16,112.00           | 20,000.00           | 0.00          |
| 01-400-486-356 | CRIME INSURANCE                     | 814.01              | 1,200.00            | 1,000.00            | 1,200.00            | 0.00          |
| <b>486</b>     | <b>PROPERTY INSURANCE</b>           | <b>209,908.58</b>   | <b>316,749.00</b>   | <b>232,179.00</b>   | <b>246,100.00</b>   | <b>0.00</b>   |
| <b>487</b>     | <b>HEALTH INSURANCE</b>             |                     |                     |                     |                     |               |
| 01-400-487-187 | HEALTH INSURANCE WAIVERS            | 79,308.65           | 37,109.00           | 80,000.00           | 80,000.00           | 0.00          |
| 01-400-487-195 | VISION INSURANCE                    | 7,075.73            | 8,200.00            | 8,200.00            | 8,200.00            | 0.00          |
| 01-400-487-196 | HEALTH INSURANCE                    | 757,760.04          | 909,198.00          | 875,000.00          | 928,000.00          | 0.00          |
| 01-400-487-197 | RETIREMENT HEALTH SAVINGS           | 4,000.00            | 5,000.00            | 4,000.00            | 5,000.00            | 0.00          |
| 01-400-487-198 | DENTAL INSURANCE                    | 36,676.65           | 40,177.00           | 42,600.00           | 42,600.00           | 0.00          |
| 01-400-487-199 | LIFE INSURANCE                      | 5,615.85            | 6,100.00            | 7,800.00            | 7,800.00            | 0.00          |
| 01-400-487-200 | DISABILITY INSURANCE                | 8,412.65            | 7,900.00            | 7,900.00            | 7,900.00            | 0.00          |
| 01-400-487-300 | EMPLOYEE WELLNESS                   | 1,422.93            | 5,000.00            | 3,500.00            | 5,000.00            | 0.00          |
| <b>487</b>     | <b>HEALTH INSURANCE</b>             | <b>900,272.50</b>   | <b>1,018,684.00</b> | <b>1,029,000.00</b> | <b>1,084,500.00</b> | <b>0.00</b>   |
| <b>489</b>     | <b>MISCELLANEOUS EXPENSE</b>        |                     |                     |                     |                     |               |
| 01-400-489-112 | SALARIES & WAGES MERIT INCREAS      | 0.00                | 43,483.00           | 0.00                | 21,776.00           | 0.00          |
| 01-400-489-113 | SALARIES & WAGES MARKET ADJ         | 0.00                | 0.00                | 0.00                | 80,000.00           | 0.00          |
| 01-400-489-117 | SALARIESWAGES DEFERRED COMP         | 750.00              | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-400-489-160 | EMPLOYEE SERVICE AWARDS             | 0.00                | 1,000.00            | 950.00              | 1,000.00            | 0.00          |
| 01-400-489-300 | UNCOMMITTED EXPENSE RESERVE         | 0.00                | 25,000.00           | 0.00                | 25,000.00           | 0.00          |
| <b>489</b>     | <b>MISCELLANEOUS EXPENSE</b>        | <b>750.00</b>       | <b>69,483.00</b>    | <b>950.00</b>       | <b>127,776.00</b>   | <b>0.00</b>   |
| <b>491</b>     | <b>REFUND OF PRIOR YR'S REVENUE</b> |                     |                     |                     |                     |               |
| 01-400-491-000 | REAL ESTATE TAX REVENUE             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-400-491-430 | REFUND OF PRIOR PERIOD REVENUE      | 43,549.73           | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>491</b>     | <b>REFUND OF PRIOR YR'S REVENUE</b> | <b>43,549.73</b>    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>   |
| <b>492</b>     | <b>INTERFUND TRANSFERS OUT</b>      |                     |                     |                     |                     |               |
| 01-400-492-002 | TRANSFER TO STREET LIGHT FUND       | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-400-492-003 | TRANSFER TO HYDRANT FUND            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-400-492-016 | TRANSFER TO GOA FUND                | 500,000.00          | 1,000,000.00        | 500,000.00          | 400,000.00          | 0.00          |
| 01-400-492-019 | TRANSFER TO AG PRES FUND            | 0.00                | 25,000.00           | 25,000.00           | 50,000.00           | 0.00          |
| 01-400-492-020 | TRANSFER TO STORMWATER FUND         | 0.00                | 0.00                | 0.00                | 1,000,000.00        | 0.00          |
| 01-400-492-030 | TRANSFER TO CAP RES FUND            | 500,000.00          | 790,000.00          | 1,000,000.00        | 750,000.00          | 0.00          |
| 01-400-492-031 | TRANSFER TO RCRP FUND               | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-400-492-032 | TRANSFER TO TIF FUND                | 1,453,434.83        | 1,126,496.00        | 1,061,173.00        | 1,093,397.00        | 0.00          |
| 01-400-492-033 | TRANSFER TO AG PRESERVATION         | 0.00                | 0.00                | 25,000.00           | 0.00                | 0.00          |
| 01-400-492-034 | TRANSFER TO PARK IMP FUND           | 0.00                | 150,000.00          | 75,000.00           | 75,000.00           | 0.00          |
| 01-400-492-035 | TRANSFER TO LIQUID FUELS FUND       | 276.00              | 0.00                | 30,000.00           | 50,000.00           | 0.00          |
| 01-400-492-060 | TRANSFER TO POLICE PENSION FUN      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-400-492-065 | TRANSFER TO NON-UNIF FUND           | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| 01-400-492-093 | TRANSFER TO TUDEK TRUST FUND        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>492</b>     | <b>INTERFUND TRANSFERS OUT</b>      | <b>2,453,710.83</b> | <b>3,091,496.00</b> | <b>2,716,173.00</b> | <b>3,418,397.00</b> | <b>0.00</b>   |



| <u>Acct #</u>        | <u>Description</u>  | <u>2019 Actual</u>   | <u>2020 Budget</u>   | <u>2020 Projected</u> | <u>2021 Proposed</u> | <u>2021 Adopted.</u> |
|----------------------|---------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
| <i>Revenue Total</i> |                     | <u>12,540,723.19</u> | <u>11,979,676.00</u> | <u>11,449,717.00</u>  | <u>11,527,546.00</u> | <u>0.000.00</u>      |
| <i>Expense Total</i> |                     | <u>11,972,898.77</u> | <u>13,615,661.00</u> | <u>12,612,594.00</u>  | <u>13,989,296.00</u> | <u>0.000.00</u>      |
| <b>01</b>            | <b>GENERAL FUND</b> | <b>-567,824.42</b>   | <b>1,635,985.00</b>  | <b>1,162,877.00</b>   | <b>2,461,750.00</b>  | <b>0.00</b>          |

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# General Ledger

## 2021 Budget by Fund and Account

User: eendresen  
 Printed: 11/3/2020 11:45:45 AM  
 Period 01 - 15  
 Fiscal Year 2021



| Acct #               | Description                   | 2019 Actual      | 2020 Budget      | 2020 Projected   | 2021 Proposed    | 2021 Adopted.   |
|----------------------|-------------------------------|------------------|------------------|------------------|------------------|-----------------|
| <b>02</b>            | <b>STREET LIGHT FUND</b>      |                  |                  |                  |                  |                 |
| <b>341</b>           | <b>INTEREST EARNED</b>        |                  |                  |                  |                  |                 |
| 02-300-341-000       | INTEREST REVENUE              | -240.83          | -150.00          | -150.00          | -150.00          | 0.00            |
| <b>341</b>           | <b>INTEREST EARNED</b>        | <b>240.83</b>    | <b>150.00</b>    | <b>150.00</b>    | <b>150.00</b>    | <b>0.00</b>     |
| <b>383</b>           | <b>SPECIAL ASSESSMENTS</b>    |                  |                  |                  |                  |                 |
| 02-300-383-110       | STREET LIGHT ASSESSMENTS      | -3,751.16        | -23,000.00       | -20,000.00       | -21,482.00       | 0.00            |
| <b>383</b>           | <b>SPECIAL ASSESSMENTS</b>    | <b>3,751.16</b>  | <b>23,000.00</b> | <b>20,000.00</b> | <b>21,482.00</b> | <b>0.00</b>     |
| <b>392</b>           | <b>INTERFUND TRANSFERS IN</b> |                  |                  |                  |                  |                 |
| 02-300-392-001       | TRANSFER IN GENERAL FUND      | 0.00             | 0.00             | 0.00             | 0.00             | 0.00            |
| <b>392</b>           | <b>INTERFUND TRANSFERS IN</b> | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>     |
| <b>434</b>           | <b>STREET LIGHTING</b>        |                  |                  |                  |                  |                 |
| 02-400-434-361       | STREET LIGHT SERVICE          | 15,243.66        | 20,000.00        | 16,600.00        | 17,000.00        | 0.00            |
| 02-400-434-372       | STREET LIGHT MAINTENANCE      | 264.00           | 2,500.00         | 500.00           | 2,500.00         | 0.00            |
| <b>434</b>           | <b>STREET LIGHTING</b>        | <b>15,507.66</b> | <b>22,500.00</b> | <b>17,100.00</b> | <b>19,500.00</b> | <b>0.00</b>     |
| <i>Revenue Total</i> |                               | <b>3,991.99</b>  | <b>23,150.00</b> | <b>20,150.00</b> | <b>21,632.00</b> | <b>0.000.00</b> |
| <i>Expense Total</i> |                               | <b>15,507.66</b> | <b>22,500.00</b> | <b>17,100.00</b> | <b>19,500.00</b> | <b>0.000.00</b> |
| <b>02</b>            | <b>STREET LIGHT FUND</b>      | <b>11,515.67</b> | <b>-650.00</b>   | <b>-3,050.00</b> | <b>-2,132.00</b> | <b>0.00</b>     |

# General Ledger

## 2021 Budget by Fund and Account

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| Acct #               | Description                   | 2019 Actual      | 2020 Budget      | 2020 Projected    | 2021 Proposed     | 2021 Adopted.   |
|----------------------|-------------------------------|------------------|------------------|-------------------|-------------------|-----------------|
| <b>03</b>            | <b>HYDRANT FUND</b>           |                  |                  |                   |                   |                 |
| <b>341</b>           | <b>INTEREST EARNED</b>        |                  |                  |                   |                   |                 |
| 03-300-341-000       | INTEREST EARNINGS             | -690.92          | -500.00          | -700.00           | -500.00           | 0.00            |
| <b>341</b>           | <b>INTEREST EARNED</b>        | <b>690.92</b>    | <b>500.00</b>    | <b>700.00</b>     | <b>500.00</b>     | <b>0.00</b>     |
| <b>383</b>           | <b>SPECIAL ASSESSMENTS</b>    |                  |                  |                   |                   |                 |
| 03-300-383-020       | HYDRANT ASSESSMENTS           | -9,077.10        | -85,000.00       | -80,000.00        | -133,333.00       | 0.00            |
| <b>383</b>           | <b>SPECIAL ASSESSMENTS</b>    | <b>9,077.10</b>  | <b>85,000.00</b> | <b>80,000.00</b>  | <b>133,333.00</b> | <b>0.00</b>     |
| <b>392</b>           | <b>INTERFUND TRANSFERS IN</b> |                  |                  |                   |                   |                 |
| 03-300-392-001       | TRANSFER IN GENERAL FUND      | 0.00             | 0.00             | 0.00              | 0.00              | 0.00            |
| <b>392</b>           | <b>INTERFUND TRANSFERS IN</b> | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>     |
| <b>448</b>           | <b>WATER SYSTEMS</b>          |                  |                  |                   |                   |                 |
| 03-400-448-363       | HYDRANT SERVICE               | 61,047.00        | 85,000.00        | 108,528.00        | 118,528.00        | 0.00            |
| <b>448</b>           | <b>WATER SYSTEMS</b>          | <b>61,047.00</b> | <b>85,000.00</b> | <b>108,528.00</b> | <b>118,528.00</b> | <b>0.00</b>     |
| <b>Revenue Total</b> |                               | <b>9,768.02</b>  | <b>85,500.00</b> | <b>80,700.00</b>  | <b>133,833.00</b> | <b>0.000.00</b> |
| <b>Expense Total</b> |                               | <b>61,047.00</b> | <b>85,000.00</b> | <b>108,528.00</b> | <b>118,528.00</b> | <b>0.000.00</b> |
| <b>03</b>            | <b>HYDRANT FUND</b>           | <b>51,278.98</b> | <b>-500.00</b>   | <b>27,828.00</b>  | <b>-15,305.00</b> | <b>0.00</b>     |

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| Acct #         | Description                         | 2019 Actual         | 2020 Budget         | 2020 Projected      | 2021 Proposed     | 2021 Adopted. |
|----------------|-------------------------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| <b>16</b>      | <b>GOA FUND</b>                     |                     |                     |                     |                   |               |
| <b>341</b>     | <b>INTEREST EARNED</b>              |                     |                     |                     |                   |               |
| 16-300-341-000 | INTEREST EARNINGS                   | -6,048.22           | -2,000.00           | -50,000.00          | -10,000.00        | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>              | <b>6,048.22</b>     | <b>2,000.00</b>     | <b>50,000.00</b>    | <b>10,000.00</b>  | <b>0.00</b>   |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>        |                     |                     |                     |                   |               |
| 16-300-389-000 | MISCELLANEOUS REVENUE               | 0.00                | 0.00                | 0.00                | 0.00              | 0.00          |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>        | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>   |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>       |                     |                     |                     |                   |               |
| 16-300-392-001 | TRANSFER IN GENERAL FUND            | -500,000.00         | -1,000,000.00       | -1,000,000.00       | -400,000.00       | 0.00          |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>       | <b>500,000.00</b>   | <b>1,000,000.00</b> | <b>1,000,000.00</b> | <b>400,000.00</b> | <b>0.00</b>   |
| <b>393</b>     | <b>PROCEEDS FROM LONG TERM DEBT</b> |                     |                     |                     |                   |               |
| 16-300-393-110 | BOND PROCEEDS                       | -6,845,000.00       | -6,957,051.00       | 0.00                | 0.00              | 0.00          |
| 16-300-393-200 | BOND PREMIUM                        | -112,051.15         | 0.00                | 0.00                | 0.00              | 0.00          |
| <b>393</b>     | <b>PROCEEDS FROM LONG TERM DEBT</b> | <b>6,957,051.15</b> | <b>6,957,051.00</b> | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>   |
| <b>401</b>     | <b>EXECUTIVE</b>                    |                     |                     |                     |                   |               |
| 16-400-401-240 | GENERAL EXPENSE                     | 0.00                | 2,500.00            | 0.00                | 500.00            | 0.00          |
| <b>401</b>     | <b>EXECUTIVE</b>                    | <b>0.00</b>         | <b>2,500.00</b>     | <b>0.00</b>         | <b>500.00</b>     | <b>0.00</b>   |
| <b>404</b>     | <b>LEGAL</b>                        |                     |                     |                     |                   |               |
| 16-400-404-310 | LEGAL FEES                          | 25,808.09           | 26,500.00           | 0.00                | 0.00              | 0.00          |
| <b>404</b>     | <b>LEGAL</b>                        | <b>25,808.09</b>    | <b>26,500.00</b>    | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>   |
| <b>471</b>     | <b>DEBT SERVICE</b>                 |                     |                     |                     |                   |               |
| 16-400-471-730 | PRINCIPAL                           | 0.00                | 0.00                | 0.00                | 0.00              | 0.00          |

| Acct #               | Description                                      | 2019 Actual          | 2020 Budget         | 2020 Projected      | 2021 Proposed       | 2021 Adopted.   |
|----------------------|--|----------------------|---------------------|---------------------|---------------------|-----------------|
| 16-400-471-731       | PAYMENT-COG BLDG PRINCIPAL                       | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00            |
| 16-400-471-732       | PAYMENTS-2009 BOND PRINCIPAL PMTS- 2014 PNC LOAN | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00            |
| 16-400-471-733       | PRINCIPAL PAYMENTS-2019 BOND                     | 0.00                 | 0.00                | 0.00                | 105,000.00          | 0.00            |
| <b>471</b>           | <b>DEBT SERVICE PRINCIPAL</b>                    | <b>0.00</b>          | <b>0.00</b>         | <b>0.00</b>         | <b>105,000.00</b>   | <b>0.00</b>     |
| <b>472</b>           | <b>DEBT SERVICE INTEREST</b>                     |                      |                     |                     |                     |                 |
| 16-400-472-730       | INTEREST   | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00            |
| 16-400-472-731       | PAYMENT-COG BLDG INTEREST                        | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00            |
| 16-400-472-732       | PAYMENT-2009 BOND INTEREST PMTS-2014 PNC LOAN    | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00            |
| 16-400-472-733       | INTEREST PAYMENTS-2019 BOND                      | 0.00                 | 160,844.00          | 170,040.00          | 178,468.00          | 0.00            |
| <b>472</b>           | <b>DEBT SERVICE INTEREST</b>                     | <b>0.00</b>          | <b>160,844.00</b>   | <b>170,040.00</b>   | <b>178,468.00</b>   | <b>0.00</b>     |
| <b>475</b>           | <b>FISCAL AGENT FEES</b>                         |                      |                     |                     |                     |                 |
| 16-400-475-000       | BOND ISSUE COSTS                                 | 46,788.20            | 105,288.00          | 0.00                | 0.00                | 0.00            |
| 16-400-475-010       | UNDERWRITERS DISCOUNT                            | 58,787.99            | 0.00                | 0.00                | 0.00                | 0.00            |
| <b>475</b>           | <b>FISCAL AGENT FEES</b>                         | <b>105,576.19</b>    | <b>105,288.00</b>   | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>     |
| <b>486</b>           | <b>PROPERTY INSURANCE</b>                        |                      |                     |                     |                     |                 |
| 16-400-486-353       | BOND INSURANCE                                   | 0.00                 | 0.00                | 0.00                | 0.00                | 0.00            |
| <b>486</b>           | <b>PROPERTY INSURANCE</b>                        | <b>0.00</b>          | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>     |
| <b>492</b>           | <b>INTERFUND TRANSFERS OUT</b>                   |                      |                     |                     |                     |                 |
| 16-400-492-030       | TRANSFERS OUT-CAP RES FUND                       | 500,000.00           | 7,322,763.00        | 6,761,560.00        | 1,010,040.00        | 0.00            |
| <b>492</b>           | <b>INTERFUND TRANSFERS OUT</b>                   | <b>500,000.00</b>    | <b>7,322,763.00</b> | <b>6,761,560.00</b> | <b>1,010,040.00</b> | <b>0.00</b>     |
| <i>Revenue Total</i> |  | <b>7,463,099.37</b>  | <b>7,959,051.00</b> | <b>1,050,000.00</b> | <b>410,000.00</b>   | <b>0.000.00</b> |
| <i>Expense Total</i> |  | <b>631,384.28</b>    | <b>7,617,895.00</b> | <b>6,931,600.00</b> | <b>1,294,008.00</b> | <b>0.000.00</b> |
| <b>16</b>            | <b>GOA FUND</b>                                  | <b>-6,831,715.09</b> | <b>-341,156.00</b>  | <b>5,881,600.00</b> | <b>884,008.00</b>   | <b>0.00</b>     |

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|----------------------|--------------------------------------|------------------|------------------|------------------|-------------------|-----------------|
| <b>19</b>            | <b>AG PRESERVATION FUND</b>          |                  |                  |                  |                   |                 |
| <b>341</b>           | <b>INTEREST EARNED</b>               |                  |                  |                  |                   |                 |
| 19-300-341-000       | INTEREST EARNED                      | -904.29          | -750.00          | -750.00          | -750.00           | 0.00            |
| <b>341</b>           | <b>INTEREST EARNED</b>               | <b>904.29</b>    | <b>750.00</b>    | <b>750.00</b>    | <b>750.00</b>     | <b>0.00</b>     |
| <b>392</b>           | <b>INTERFUND TRANSFERS IN</b>        |                  |                  |                  |                   |                 |
| 19-300-392-001       | TRANSFER IN-GENERAL FUND             | 0.00             | -25,000.00       | -25,000.00       | -50,000.00        | 0.00            |
| <b>392</b>           | <b>INTERFUND TRANSFERS IN</b>        | <b>0.00</b>      | <b>25,000.00</b> | <b>25,000.00</b> | <b>50,000.00</b>  | <b>0.00</b>     |
| <b>461</b>           | <b>NATURAL RESOURCE CONSERVATION</b> |                  |                  |                  |                   |                 |
| 19-400-461-070       | AG EASEMENT PURCHASES                | 20,657.25        | 53,250.00        | 50,250.00        | 33,900.00         | 0.00            |
| <b>461</b>           | <b>NATURAL RESOURCE CONSERVATION</b> | <b>20,657.25</b> | <b>53,250.00</b> | <b>50,250.00</b> | <b>33,900.00</b>  | <b>0.00</b>     |
| <b>Revenue Total</b> |                                      | <b>904.29</b>    | <b>25,750.00</b> | <b>25,750.00</b> | <b>50,750.00</b>  | <b>0.000.00</b> |
| <b>Expense Total</b> |                                      | <b>20,657.25</b> | <b>53,250.00</b> | <b>50,250.00</b> | <b>33,900.00</b>  | <b>0.000.00</b> |
| <b>19</b>            | <b>AG PRESERVATION FUND</b>          | <b>19,752.96</b> | <b>27,500.00</b> | <b>24,500.00</b> | <b>-16,850.00</b> | <b>0.00</b>     |

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|----------------|------------------------------|-------------|-------------|----------------|-------------------|---------------|
| <b>20</b>      | <b>Fund</b>                  |             |             |                |                   |               |
| <b>341</b>     | <b>INTEREST EARNED</b>       |             |             |                |                   |               |
| 20-300-341-000 | INTEREST EARNINGS            | 0.00        | 0.00        | 0.00           | -100.00           | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>       | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>100.00</b>     | <b>0.00</b>   |
| <b>351</b>     | <b>FEDERAL GRANTS</b>        |             |             |                |                   |               |
| 20-300-351-030 | PTCI GRANT REVENUE           | 0.00        | 0.00        | 0.00           | 0.00              | 0.00          |
| <b>351</b>     | <b>FEDERAL GRANTS</b>        | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>       | <b>0.00</b>   |
| <b>354</b>     | <b>STATE GRANTS</b>          |             |             |                |                   |               |
| 20-300-354-010 | DCNR GRANT REVENUE           | 0.00        | 0.00        | 0.00           | -200,000.00       | 0.00          |
| 20-300-354-030 | PTCI GRANT FUNDING           | 0.00        | 0.00        | 0.00           | 0.00              | 0.00          |
| <b>354</b>     | <b>STATE GRANTS</b>          | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>200,000.00</b> | <b>0.00</b>   |
| <b>357</b>     | <b>LOCAL GRANTS</b>          |             |             |                |                   |               |
| 20-300-357-000 | UTILITY REIMBURSEMENTS       | 0.00        | 0.00        | 0.00           | 0.00              | 0.00          |
| <b>357</b>     | <b>LOCAL GRANTS</b>          | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>       | <b>0.00</b>   |
| <b>383</b>     | <b>SPECIAL ASSESSMENTS</b>   |             |             |                |                   |               |
| 20-300-383-130 | STORMWATER FEE REVENUE       | 0.00        | 0.00        | 0.00           | 0.00              | 0.00          |
| <b>383</b>     | <b>SPECIAL ASSESSMENTS</b>   | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>       | <b>0.00</b>   |
| <b>387</b>     | <b>PRIVATE CONTRIBUTIONS</b> |             |             |                |                   |               |
| 20-300-387-000 | DEVELOPER CONTRIBUTIONS      | 0.00        | 0.00        | 0.00           | 0.00              | 0.00          |
| <b>387</b>     | <b>PRIVATE CONTRIBUTIONS</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>       | <b>0.00</b>   |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b> |             |             |                |                   |               |
| 20-300-389-000 | MISCELLANEOUS REVENUE        | 0.00        | 0.00        | 0.00           | 0.00              | 0.00          |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>       | <b>0.00</b>   |

| Acct #         | Description                         | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Proposed       | 2021 Adopted. |
|----------------|-------------------------------------|-------------|-------------|----------------|---------------------|---------------|
| <b>392</b>     | <b>INTERFUND</b>                    |             |             |                |                     |               |
|                | <b>TRANSFERS IN</b>                 |             |             |                |                     |               |
| 20-300-392-001 | TRANSFER IN-GENERAL FUND            | 0.00        | 0.00        | 0.00           | -1,000,000.00       | 0.00          |
| 20-300-392-018 | TRANSFER IN-GENERAL FUND            | 0.00        | 0.00        | 0.00           | 0.00                | 0.00          |
| 20-300-392-030 | TRANSFER IN-CAPITAL RESERVE         | 0.00        | 0.00        | 0.00           | 0.00                | 0.00          |
| <b>392</b>     | <b>INTERFUND</b>                    | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>1,000,000.00</b> | <b>0.00</b>   |
|                | <b>TRANSFERS IN</b>                 |             |             |                |                     |               |
| <b>393</b>     | <b>PROCEEDS FROM LONG TERM DEBT</b> |             |             |                |                     |               |
| 20-300-393-100 | PROCEEDS FROM LONG TERM DEBT        | 0.00        | 0.00        | 0.00           | 0.00                | 0.00          |
| <b>393</b>     | <b>PROCEEDS FROM LONG TERM DEBT</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>         | <b>0.00</b>   |
| <b>402</b>     | <b>FINANCE</b>                      |             |             |                |                     |               |
| 20-400-402-311 | AUDITING SERVICES                   | 0.00        | 0.00        | 0.00           | 0.00                | 0.00          |
| <b>402</b>     | <b>FINANCE</b>                      | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>         | <b>0.00</b>   |
| <b>404</b>     | <b>LEGAL</b>                        |             |             |                |                     |               |
| 20-400-404-310 | LEGAL SERVICES                      | 0.00        | 0.00        | 0.00           | 0.00                | 0.00          |
| <b>404</b>     | <b>LEGAL</b>                        | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>         | <b>0.00</b>   |
| <b>408</b>     | <b>ENGINEERING</b>                  |             |             |                |                     |               |
| 20-400-408-110 | PUBLIC WORKS                        | 0.00        | 0.00        | 0.00           | 5,107.00            | 0.00          |
|                | DIRECTOR SALARY                     |             |             |                |                     |               |
| 20-400-408-112 | TOWNSHIP ENGINEER SALARY            | 0.00        | 0.00        | 0.00           | 77,760.00           | 0.00          |
|                | PART TIME                           |             |             |                |                     |               |
| 20-400-408-114 | ENGINEERING WAGES                   | 0.00        | 0.00        | 0.00           | 14,274.00           | 0.00          |
|                | PART TIME WAGES                     |             |             |                |                     |               |
| 20-400-408-115 | GENERAL EXPENSE                     | 0.00        | 0.00        | 0.00           | 19,200.00           | 0.00          |
| 20-400-408-240 | ENGINEERING                         | 0.00        | 0.00        | 0.00           | 1,000.00            | 0.00          |
| 20-400-408-313 | SPECIALTIES                         | 0.00        | 0.00        | 0.00           | 150,000.00          | 0.00          |
|                | ENGINEERING DESIGN                  |             |             |                |                     |               |
| 20-400-408-314 | ENGINEERING                         | 0.00        | 0.00        | 0.00           | 0.00                | 0.00          |
| 20-400-408-317 | SPECIALTIES                         | 0.00        | 0.00        | 0.00           | 8,000.00            | 0.00          |
|                | DUES, SUBSCRIPTIONS, MEMBERSHI      |             |             |                |                     |               |
| 20-400-408-420 | ENGINEERING                         | 0.00        | 0.00        | 0.00           | 1,000.00            | 0.00          |
| <b>408</b>     | <b>ENGINEERING</b>                  | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>276,341.00</b>   | <b>0.00</b>   |
| <b>434</b>     | <b>STREET LIGHTING</b>              |             |             |                |                     |               |
| 20-400-434-361 | STREET LIGHT CONSTRUCTION           | 0.00        | 0.00        | 0.00           | 0.00                | 0.00          |
| <b>434</b>     | <b>STREET LIGHTING</b>              | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>         | <b>0.00</b>   |



| Acct #               | Description                    | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Proposed       | 2021 Adopted.   |
|----------------------|--------------------------------|-------------|-------------|----------------|---------------------|-----------------|
| <b>439</b>           | <b>ROAD CONSTRUCTION</b>       |             |             |                |                     |                 |
| 20-400-439-310       | ROW APPRAISAL FEES             | 0.00        | 0.00        | 0.00           | 0.00                | 0.00            |
| 20-400-439-311       | PROF SERVICES - ROW ACQUISITIO | 0.00        | 0.00        | 0.00           | 0.00                | 0.00            |
| 20-400-439-312       | ROW LEGAL FEES                 | 0.00        | 0.00        | 0.00           | 0.00                | 0.00            |
| 20-400-439-313       | ROW ACQUISITION COSTS          | 0.00        | 0.00        | 0.00           | 0.00                | 0.00            |
| 20-400-439-360       | UTILITY CONSTRUCTION COSTS     | 0.00        | 0.00        | 0.00           | 0.00                | 0.00            |
| 20-400-439-610       | CONSTRUCTION COSTS             | 0.00        | 0.00        | 0.00           | 0.00                | 0.00            |
| 20-400-439-710       | ROW COSTS                      | 0.00        | 0.00        | 0.00           | 0.00                | 0.00            |
| <b>439</b>           | <b>ROAD CONSTRUCTION</b>       | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>0.00</b>         | <b>0.00</b>     |
| <b>446</b>           | <b>STORMWATER</b>              |             |             |                |                     |                 |
| 20-400-446-112       | ROAD SUPERINTENDENT SALARY     | 0.00        | 0.00        | 0.00           | 4,057.00            | 0.00            |
| 20-400-446-114       | ROAD CREW SALARIES             | 0.00        | 0.00        | 0.00           | 77,839.00           | 0.00            |
| 20-400-446-238       | PERSONAL PROTECTIVE EQUIPMENT  | 0.00        | 0.00        | 0.00           | 500.00              | 0.00            |
| 20-400-446-240       | GENERAL EXPENSE                | 0.00        | 0.00        | 0.00           | 1,000.00            | 0.00            |
| 20-400-446-246       | MATERIALS                      | 0.00        | 0.00        | 0.00           | 15,000.00           | 0.00            |
| 20-400-446-260       | SMALL TOOLS                    | 0.00        | 0.00        | 0.00           | 1,200.00            | 0.00            |
| 20-400-446-313       | RIGHT OF WAY ACQUISITION COSTS | 0.00        | 0.00        | 0.00           | 138,000.00          | 0.00            |
| 20-400-446-360       | UTILITY RELOCATION COSTS       | 0.00        | 0.00        | 0.00           | 100,000.00          | 0.00            |
| 20-400-446-384       | EQUIPMENT RENTALS              | 0.00        | 0.00        | 0.00           | 0.00                | 0.00            |
| 20-400-446-450       | CONTRACTED SERVICES            | 0.00        | 0.00        | 0.00           | 117,216.00          | 0.00            |
| 20-400-446-610       | CAPITAL CONSTRUCTION           | 0.00        | 0.00        | 0.00           | 340,000.00          | 0.00            |
| <b>446</b>           | <b>STORMWATER</b>              | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>794,812.00</b>   | <b>0.00</b>     |
| <b>Revenue Total</b> |                                | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>1,200,100.00</b> | <b>0.000.00</b> |
| <b>Expense Total</b> |                                | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>1,071,153.00</b> | <b>0.000.00</b> |
| <b>20</b>            | <b>Fund</b>                    | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>    | <b>-128,947.00</b>  | <b>0.00</b>     |

# General Ledger

## 2021 Budget by Fund and Account

User: eendresen  
 Printed: 11/3/2020 11:45:45 AM  
 Period 01 - 15  
 Fiscal Year 2021



| Acct #         | Description                   | 2019 Actual      | 2020 Budget      | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|-------------------------------|------------------|------------------|-------------------|-------------------|---------------|
| <b>30</b>      | <b>CAPITAL RESERVE FUND</b>   |                  |                  |                   |                   |               |
| <b>341</b>     | <b>INTEREST EARNED</b>        |                  |                  |                   |                   |               |
| 30-300-341-000 | INTEREST EARNINGS             | -20,572.45       | -22,500.00       | -22,500.00        | -22,500.00        | 0.00          |
| 30-300-341-020 | UNREALIZED GL                 | 0.00             | 0.00             | 0.00              | 0.00              | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>        | <b>20,572.45</b> | <b>22,500.00</b> | <b>22,500.00</b>  | <b>22,500.00</b>  | <b>0.00</b>   |
| <b>342</b>     | <b>RENTS &amp; ROYALTIES</b>  |                  |                  |                   |                   |               |
| 30-300-342-210 | CODES FIRE TRAILER BLDG LEASE | -10,000.00       | -10,000.00       | -10,000.00        | -10,000.00        | 0.00          |
| <b>342</b>     | <b>RENTS &amp; ROYALTIES</b>  | <b>10,000.00</b> | <b>10,000.00</b> | <b>10,000.00</b>  | <b>10,000.00</b>  | <b>0.00</b>   |
| <b>354</b>     | <b>STATE GRANTS</b>           |                  |                  |                   |                   |               |
| 30-300-354-010 | DCNR GRANT REVENUE            | -26,100.00       | 0.00             | 0.00              | 0.00              | 0.00          |
| 30-300-354-020 | SAFETY EQUIP GRANT REVENUE    | 0.00             | 0.00             | 0.00              | 0.00              | 0.00          |
| 30-300-354-150 | RECYCLING EQUIPMENT           | 0.00             | 0.00             | -231,366.00       | -272,800.00       | 0.00          |
| 30-300-354-160 | MISC STATE GRANTS             | 0.00             | 0.00             | 0.00              | 0.00              | 0.00          |
| <b>354</b>     | <b>STATE GRANTS</b>           | <b>26,100.00</b> | <b>0.00</b>      | <b>231,366.00</b> | <b>272,800.00</b> | <b>0.00</b>   |
| <b>355</b>     | <b>STATE SHARED REVENUES</b>  |                  |                  |                   |                   |               |
| 30-300-355-080 | MARCELLUS SHALE IMPACT FEES   | 0.00             | 0.00             | 0.00              | 0.00              | 0.00          |
| <b>355</b>     | <b>STATE SHARED REVENUES</b>  | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>357</b>     | <b>LOCAL GRANTS</b>           |                  |                  |                   |                   |               |
| 30-300-357-020 | CNG GRANT REVENUE             | 0.00             | -3,950.00        | 0.00              | 0.00              | 0.00          |
| <b>357</b>     | <b>LOCAL GRANTS</b>           | <b>0.00</b>      | <b>3,950.00</b>  | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>358</b>     | <b>LOCAL SHARED PAYMENTS</b>  |                  |                  |                   |                   |               |
| 30-300-358-000 | RECYCLING EQUIP SHARED PMTS   | 0.00             | 0.00             | 0.00              | 0.00              | 0.00          |
| <b>358</b>     | <b>LOCAL SHARED PAYMENTS</b>  | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |

| Acct #         | Description                              | 2019 Actual         | 2020 Budget         | 2020 Projected      | 2021 Proposed       | 2021 Adopted. |
|----------------|--|---------------------|---------------------|---------------------|---------------------|---------------|
| <b>387</b>     | <b>PRIVATE CONTRIBUTIONS</b>             |                     |                     |                     |                     |               |
| 30-300-387-000 | DEVELOPER CONTRIBUTIONS                  | -3,487.00           | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>387</b>     | <b>PRIVATE CONTRIBUTIONS</b>             | <b>3,487.00</b>     | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>   |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>             |                     |                     |                     |                     |               |
| 30-300-389-000 | MISCELLANEOUS REVENUE                    | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| 30-300-389-010 | MC POST REVENUE - CAPITAL                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>             | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>   |
| <b>391</b>     | <b>SALE OF FIXED ASSETS</b>              |                     |                     |                     |                     |               |
| 30-300-391-100 | SALE OF FIXED ASSETS                     | -168,551.00         | -2,000.00           | -169,000.00         | -2,000.00           | 0.00          |
| <b>391</b>     | <b>SALE OF FIXED ASSETS</b>              | <b>168,551.00</b>   | <b>2,000.00</b>     | <b>169,000.00</b>   | <b>2,000.00</b>     | <b>0.00</b>   |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>            |                     |                     |                     |                     |               |
| 30-300-392-001 | TRANSFER IN GENERAL FUND                 | -500,000.00         | -790,000.00         | -1,000,000.00       | -750,000.00         | 0.00          |
| 30-300-392-016 | TRANSFER IN GOA FUND                     | -500,000.00         | -7,322,763.00       | -6,761,560.00       | -1,010,040.00       | 0.00          |
| 30-300-392-030 | TRANSFER IN CAPITAL RESERVE              | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>            | <b>1,000,000.00</b> | <b>8,112,763.00</b> | <b>7,761,560.00</b> | <b>1,760,040.00</b> | <b>0.00</b>   |
| <b>393</b>     | <b>PROCEEDS FROM LONG TERM DEBT</b>      |                     |                     |                     |                     |               |
| 30-300-393-100 | PROCEEDS FROM LONG TERM DEBT             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>393</b>     | <b>PROCEEDS FROM LONG TERM DEBT</b>      | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>   |
| <b>395</b>     | <b>REFUNDS OF PRIOR YR'S EXPENSES</b>    |                     |                     |                     |                     |               |
| 30-300-395-000 | REFUND OF PRIOR YEARS EXP                | 0.00                | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>395</b>     | <b>REFUNDS OF PRIOR YR'S EXPENSES</b>    | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>   |
| <b>401</b>     | <b>EXECUTIVE ADMIN CAPITAL PURCHASES</b> |                     |                     |                     |                     |               |
| 30-400-401-750 | ADMIN CAPITAL PURCHASES                  | 0.00                | 65,000.00           | 5,000.00            | 20,000.00           | 0.00          |
| <b>401</b>     | <b>EXECUTIVE</b>                         | <b>0.00</b>         | <b>65,000.00</b>    | <b>5,000.00</b>     | <b>20,000.00</b>    | <b>0.00</b>   |

| Acct #         | Description                        | 2019 Actual       | 2020 Budget         | 2020 Projected      | 2021 Proposed       | 2021 Adopted. |
|----------------|------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------|
| <b>402</b>     | <b>FINANCE</b>                     |                   |                     |                     |                     |               |
| 30-400-402-750 | FINANCE CAPITAL PURCHASES          | 0.00              | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>402</b>     | <b>FINANCE</b>                     | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>   |
| <b>407</b>     | <b>IT-NETWORKING</b>               |                   |                     |                     |                     |               |
| 30-400-407-750 | IT CAPITAL PURCHASES               | 47,801.66         | 75,000.00           | 40,000.00           | 36,250.00           | 0.00          |
| <b>407</b>     | <b>IT-NETWORKING</b>               | <b>47,801.66</b>  | <b>75,000.00</b>    | <b>40,000.00</b>    | <b>36,250.00</b>    | <b>0.00</b>   |
| <b>408</b>     | <b>ENGINEERING</b>                 |                   |                     |                     |                     |               |
| 30-400-408-750 | ENGINEERING CAPITAL PURCHASES      | 0.00              | 0.00                | 0.00                | 0.00                | 0.00          |
| <b>408</b>     | <b>ENGINEERING</b>                 | <b>0.00</b>       | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>   |
| <b>409</b>     | <b>BUILDINGS &amp; GROUNDS</b>     |                   |                     |                     |                     |               |
| 30-400-409-750 | BUILDING CAPITAL PURCHASES         | 480,262.94        | 8,148,750.00        | 6,810,000.00        | 1,098,873.00        | 0.00          |
| 30-400-409-760 | BUILDING MAINTENANCE FUND          | 34,915.00         | 2,200.00            | 0.00                | 103,950.00          | 0.00          |
| 30-400-409-770 | WELLNESSFITNESS FUND               | 3,593.06          | 4,000.00            | 5,000.00            | 2,000.00            | 0.00          |
| <b>409</b>     | <b>BUILDINGS &amp; GROUNDS</b>     | <b>518,771.00</b> | <b>8,154,950.00</b> | <b>6,815,000.00</b> | <b>1,204,823.00</b> | <b>0.00</b>   |
| <b>410</b>     | <b>POLICE</b>                      |                   |                     |                     |                     |               |
| 30-400-410-374 | MOBILE COMM POST-CAPITAL           | 0.00              | 0.00                | 0.00                | 0.00                | 0.00          |
| 30-400-410-750 | POLICE CAPITAL PURCHASES           | 139,852.32        | 231,400.00          | 161,000.00          | 178,000.00          | 0.00          |
| <b>410</b>     | <b>POLICE</b>                      | <b>139,852.32</b> | <b>231,400.00</b>   | <b>161,000.00</b>   | <b>178,000.00</b>   | <b>0.00</b>   |
| <b>414</b>     | <b>PLANNING &amp; ZONING</b>       |                   |                     |                     |                     |               |
| 30-400-414-750 | CAPITAL EQUIPMENT PURCHASES        | 15,108.39         | 0.00                | 0.00                | 250,000.00          | 0.00          |
| <b>414</b>     | <b>PLANNING &amp; ZONING</b>       | <b>15,108.39</b>  | <b>0.00</b>         | <b>0.00</b>         | <b>250,000.00</b>   | <b>0.00</b>   |
| <b>430</b>     | <b>PUBLIC WORKS ADMINISTRATION</b> |                   |                     |                     |                     |               |
| 30-400-430-750 | NEW EQUIPMENT                      | 305,343.06        | 11,400.00           | 15,100.00           | 398,616.00          | 0.00          |
| 30-400-430-760 | REPLACEMENT EQUIPMENT              | 408,818.97        | 0.00                | 0.00                | 230,699.00          | 0.00          |
| <b>430</b>     | <b>PUBLIC WORKS ADMINISTRATION</b> | <b>714,162.03</b> | <b>11,400.00</b>    | <b>15,100.00</b>    | <b>629,315.00</b>   | <b>0.00</b>   |
| <b>434</b>     | <b>STREET LIGHTING</b>             |                   |                     |                     |                     |               |
| 30-400-434-372 | STREET LIGHT IMPROVEMENTS          | 0.00              | 32,000.00           | 1,000.00            | 32,000.00           | 0.00          |
| <b>434</b>     | <b>STREET LIGHTING</b>             | <b>0.00</b>       | <b>32,000.00</b>    | <b>1,000.00</b>     | <b>32,000.00</b>    | <b>0.00</b>   |

| Acct #         | Description                          | 2019 Actual       | 2020 Budget       | 2020 Projected   | 2021 Proposed   | 2021 Adopted. |
|----------------|--------------------------------------|-------------------|-------------------|------------------|-----------------|---------------|
| <b>438</b>     | <b>ROAD &amp; BRIDGE MAINTENANCE</b> |                   |                   |                  |                 |               |
| 30-400-438-245 | GAS IMPACT FEE EXPENDITURES          | 0.00              | 0.00              | 0.00             | 0.00            | 0.00          |
| <b>438</b>     | <b>ROAD &amp; BRIDGE MAINTENANCE</b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>     | <b>0.00</b>   |
| <b>439</b>     | <b>ROAD CONSTRUCTION</b>             |                   |                   |                  |                 |               |
| 30-400-439-610 | CAPITAL CONSTRUCTION                 | 0.00              | 0.00              | 0.00             | 0.00            | 0.00          |
| 30-400-439-620 | PGM STREETScape PROJECT              | 0.00              | 0.00              | 0.00             | 0.00            | 0.00          |
| 30-400-439-710 | ROW ACQUISITION COSTS                | 0.00              | 0.00              | 0.00             | 0.00            | 0.00          |
| <b>439</b>     | <b>ROAD CONSTRUCTION</b>             | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>     | <b>0.00</b>   |
| <b>446</b>     | <b>STORMWATER</b>                    |                   |                   |                  |                 |               |
| 30-400-446-313 | STORM WATER ENGINEERING              | 240,064.46        | 225,000.00        | 0.00             | 0.00            | 0.00          |
| 30-400-446-610 | STORMWATER PROJECTS                  | 33,164.83         | 70,000.00         | 0.00             | 0.00            | 0.00          |
| <b>446</b>     | <b>STORMWATER</b>                    | <b>273,229.29</b> | <b>295,000.00</b> | <b>0.00</b>      | <b>0.00</b>     | <b>0.00</b>   |
| <b>452</b>     | <b>PARTICIPANT RECREATION</b>        |                   |                   |                  |                 |               |
| 30-400-452-610 | REGIONAL PARK PROJECTS               | 0.00              | 0.00              | 0.00             | 0.00            | 0.00          |
| 30-400-452-750 | MISC PARK EXPENDITURES               | 3,605.70          | 0.00              | 0.00             | 0.00            | 0.00          |
| <b>452</b>     | <b>PARTICIPANT RECREATION</b>        | <b>3,605.70</b>   | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>     | <b>0.00</b>   |
| <b>454</b>     | <b>PARKS</b>                         |                   |                   |                  |                 |               |
| 30-400-454-313 | TOWNSHIP PARK ENGINEERING            | 5,500.00          | 0.00              | 0.00             | 0.00            | 0.00          |
| 30-400-454-750 | TWP PARKS CAPITAL IMPROVEMENTS       | 187,684.23        | 0.00              | 0.00             | 0.00            | 0.00          |
| <b>454</b>     | <b>PARKS</b>                         | <b>193,184.23</b> | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>     | <b>0.00</b>   |
| <b>455</b>     | <b>SHADE TREES</b>                   |                   |                   |                  |                 |               |
| 30-400-455-372 | USE 30.455.375                       | 0.00              | 0.00              | 0.00             | 0.00            | 0.00          |
| 30-400-455-375 | STREET TREES-NEW & REPLACEMENT       | 0.00              | 28,350.00         | 15,000.00        | 9,450.00        | 0.00          |
| 30-400-455-450 | CONTRACTED SERVICES                  | 0.00              | 35,000.00         | 20,000.00        | 0.00            | 0.00          |
| <b>455</b>     | <b>SHADE TREES</b>                   | <b>0.00</b>       | <b>63,350.00</b>  | <b>35,000.00</b> | <b>9,450.00</b> | <b>0.00</b>   |
| <b>486</b>     | <b>PROPERTY INSURANCE</b>            |                   |                   |                  |                 |               |
| 30-400-486-356 | COMPUTER SELF-INSURANCE              | 2,224.11          | 6,000.00          | 3,500.00         | 6,000.00        | 0.00          |

| <u>Acct #</u>        | <u>Description</u>       | <u>2019 Actual</u>  | <u>2020 Budget</u>  | <u>2020 Projected</u> | <u>2021 Proposed</u> | <u>2021 Adopted.</u> |
|----------------------|--------------------------|---------------------|---------------------|-----------------------|----------------------|----------------------|
| 486                  | PROPERTY INSURANCE       | 2,224.11            | 6,000.00            | 3,500.00              | 6,000.00             | 0.00                 |
| 492                  | INTERFUND                |                     |                     |                       |                      |                      |
|                      | TRANSFERS OUT            |                     |                     |                       |                      |                      |
| 30-400-492-001       | TRANSFER TO GENERAL FUND | 0.00                | 0.00                | 0.00                  | 0.00                 | 0.00                 |
| 30-400-492-032       | TRANSFER TO TIF FUND     | 0.00                | 0.00                | 0.00                  | 0.00                 | 0.00                 |
| 492                  | INTERFUND                | 0.00                | 0.00                | 0.00                  | 0.00                 | 0.00                 |
|                      | TRANSFERS OUT            |                     |                     |                       |                      |                      |
| <i>Revenue Total</i> |                          | <u>1,228,710.45</u> | <u>8,151,213.00</u> | <u>8,194,426.00</u>   | <u>2,067,340.00</u>  | <u>0.000.00</u>      |
| <i>Expense Total</i> |                          | <u>1,907,938.73</u> | <u>8,934,100.00</u> | <u>7,075,600.00</u>   | <u>2,365,838.00</u>  | <u>0.000.00</u>      |
| 30                   | CAPITAL RESERVE FUND     | 679,228.28          | 782,887.00          | -1,118,826.00         | 298,498.00           | 0.00                 |

# General Ledger

## 2021 Budget by Fund and Account

User: eendresen  
 Printed: 11/3/2020 11:45:45 AM  
 Period 01 - 15  
 Fiscal Year 2021



| Acct #         | Description                   | 2019 Actual       | 2020 Budget      | 2020 Projected   | 2021 Proposed    | 2021 Adopted. |
|----------------|-------------------------------|-------------------|------------------|------------------|------------------|---------------|
| <b>31</b>      | <b>REG CAP REC</b>            |                   |                  |                  |                  |               |
|                | <b>PROJECTS FUND</b>          |                   |                  |                  |                  |               |
| <b>341</b>     | <b>INTEREST EARNED</b>        |                   |                  |                  |                  |               |
| 31-300-341-000 | INTEREST EARNED               | -19,323.46        | -15,000.00       | -15,000.00       | -15,000.00       | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>        | <b>19,323.46</b>  | <b>15,000.00</b> | <b>15,000.00</b> | <b>15,000.00</b> | <b>0.00</b>   |
| <b>387</b>     | <b>PRIVATE CONTRIBUTIONS</b>  |                   |                  |                  |                  |               |
| 31-300-387-000 | DEVELOPER CONTRIBUTIONS       | -400,000.00       | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>387</b>     | <b>PRIVATE CONTRIBUTIONS</b>  | <b>400,000.00</b> | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>   |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>  |                   |                  |                  |                  |               |
| 31-300-389-000 | MISCELLANEOUS REVENUE         | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>  | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>   |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b> |                   |                  |                  |                  |               |
| 31-300-392-001 | TRANSFER IN-GENERAL FUND      | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b> | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>   |
| <b>439</b>     | <b>ROAD CONSTRUCTION</b>      |                   |                  |                  |                  |               |
| 31-400-439-610 | CONSTRUCTION COSTS            | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>439</b>     | <b>ROAD CONSTRUCTION</b>      | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>   |
| <b>452</b>     | <b>PARTICIPANT RECREATION</b> |                   |                  |                  |                  |               |
| 31-400-452-532 | CRCOG-POOL CAPITAL            | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 31-400-452-535 | CRCOG-REG PARKS CAPITAL       | 104,367.00        | 102,856.00       | 102,856.00       | 106,459.00       | 0.00          |
| 31-400-452-750 | REGIONAL PARK                 | 0.00              | 40,360.00        | 0.00             | 40,360.00        | 0.00          |



| <u>Acct #</u>        | <u>Description</u>                       | <u>2019 Actual</u> | <u>2020 Budget</u> | <u>2020 Projected</u> | <u>2021 Proposed</u> | <u>2021 Adopted.</u> |
|----------------------|--|--------------------|--------------------|-----------------------|----------------------|----------------------|
| 452                  | CAPITAL IMP<br>PARTICIPANT<br>RECREATION | 104,367.00         | 143,216.00         | 102,856.00            | 146,819.00           | 0.00                 |
| 492                  | INTERFUND<br>TRANSFERS OUT               |                    |                    |                       |                      |                      |
| 31-400-492-001       | TRANSFERS<br>OUT-GENERAL FUND            | 0.00               | 0.00               | 0.00                  | 0.00                 | 0.00                 |
| 31-400-492-034       | TRANSFERS<br>OUT-GENERAL FUND            | 0.00               | 0.00               | 0.00                  | 235,000.00           | 0.00                 |
| 492                  | INTERFUND<br>TRANSFERS OUT               | 0.00               | 0.00               | 0.00                  | 235,000.00           | 0.00                 |
| <i>Revenue Total</i> |  | <u>419,323.46</u>  | <u>15,000.00</u>   | <u>15,000.00</u>      | <u>15,000.00</u>     | <u>0.000.00</u>      |
| <i>Expense Total</i> |  | <u>104,367.00</u>  | <u>143,216.00</u>  | <u>102,856.00</u>     | <u>381,819.00</u>    | <u>0.000.00</u>      |
| 31                   | REG CAP REC<br>PROJECTS FUND             | -314,956.46        | 128,216.00         | 87,856.00             | 366,819.00           | 0.00                 |

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| Acct #         | Description                       | 2019 Actual      | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|-----------------------------------|------------------|-------------------|-------------------|-------------------|---------------|
| <b>32</b>      | <b>TRANSPORT IMPROVEMENT FUND</b> |                  |                   |                   |                   |               |
| <b>341</b>     | <b>INTEREST EARNED</b>            |                  |                   |                   |                   |               |
| 32-300-341-000 | INTEREST EARNINGS                 | -74,824.71       | -50,000.00        | -50,000.00        | -50,000.00        | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>            | <b>74,824.71</b> | <b>50,000.00</b>  | <b>50,000.00</b>  | <b>50,000.00</b>  | <b>0.00</b>   |
| <b>351</b>     | <b>FEDERAL GRANTS</b>             |                  |                   |                   |                   |               |
| 32-300-351-030 | PTCI GRANT REVENUE                | 0.00             | -768,000.00       | -160,000.00       | -606,900.00       | 0.00          |
| <b>351</b>     | <b>FEDERAL GRANTS</b>             | <b>0.00</b>      | <b>768,000.00</b> | <b>160,000.00</b> | <b>606,900.00</b> | <b>0.00</b>   |
| <b>354</b>     | <b>STATE GRANTS</b>               |                  |                   |                   |                   |               |
| 32-300-354-030 | PTCI GRANT FUNDING                | -80,000.00       | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>354</b>     | <b>STATE GRANTS</b>               | <b>80,000.00</b> | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>357</b>     | <b>LOCAL GRANTS</b>               |                  |                   |                   |                   |               |
| 32-300-357-000 | UTILITY REIMBURSEMENTS            | 0.00             | -50,000.00        | 0.00              | 0.00              | 0.00          |
| <b>357</b>     | <b>LOCAL GRANTS</b>               | <b>0.00</b>      | <b>50,000.00</b>  | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>387</b>     | <b>PRIVATE CONTRIBUTIONS</b>      |                  |                   |                   |                   |               |
| 32-300-387-000 | DEVELOPER CONTRIBUTIONS           | 0.00             | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>387</b>     | <b>PRIVATE CONTRIBUTIONS</b>      | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>      |                  |                   |                   |                   |               |
| 32-300-389-000 | MISCELLANEOUS REVENUE             | 0.00             | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>      | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>     |                  |                   |                   |                   |               |
| 32-300-392-001 | TRANSFER IN-GENERAL FUND          | -1,453,434.83    | -1,126,496.00     | -1,061,173.00     | -1,093,397.00     | 0.00          |

| Acct #               | Description                         | 2019 Actual         | 2020 Budget         | 2020 Projected      | 2021 Proposed       | 2021 Adopted.   |
|----------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| 32-300-392-018       | TRANSFER IN-GENERAL FUND            | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| 32-300-392-030       | TRANSFER IN-CAPITAL RESERVE         | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| <b>392</b>           | <b>INTERFUND TRANSFERS IN</b>       | <b>1,453,434.83</b> | <b>1,126,496.00</b> | <b>1,061,173.00</b> | <b>1,093,397.00</b> | <b>0.00</b>     |
| <b>393</b>           | <b>PROCEEDS FROM LONG TERM DEBT</b> |                     |                     |                     |                     |                 |
| 32-300-393-100       | PROCEEDS FROM LONG TERM DEBT        | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| <b>393</b>           | <b>PROCEEDS FROM LONG TERM DEBT</b> | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>     |
| <b>402</b>           | <b>FINANCE</b>                      |                     |                     |                     |                     |                 |
| 32-400-402-311       | AUDITING SERVICES                   | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| <b>402</b>           | <b>FINANCE</b>                      | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>     |
| <b>404</b>           | <b>LEGAL</b>                        |                     |                     |                     |                     |                 |
| 32-400-404-310       | LEGAL SERVICES                      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| <b>404</b>           | <b>LEGAL</b>                        | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>     |
| <b>408</b>           | <b>ENGINEERING</b>                  |                     |                     |                     |                     |                 |
| 32-400-408-313       | ENGINEERING SPECIALTIES             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| 32-400-408-314       | ENGINEERING DESIGN                  | 29,631.04           | 180,000.00          | 0.00                | 113,000.00          | 0.00            |
| <b>408</b>           | <b>ENGINEERING</b>                  | <b>29,631.04</b>    | <b>180,000.00</b>   | <b>0.00</b>         | <b>113,000.00</b>   | <b>0.00</b>     |
| <b>434</b>           | <b>STREET LIGHTING</b>              |                     |                     |                     |                     |                 |
| 32-400-434-361       | STREET LIGHT CONSTRUCTION           | 0.00                | 0.00                | 0.00                | 101,000.00          | 0.00            |
| <b>434</b>           | <b>STREET LIGHTING</b>              | <b>0.00</b>         | <b>0.00</b>         | <b>0.00</b>         | <b>101,000.00</b>   | <b>0.00</b>     |
| <b>439</b>           | <b>ROAD CONSTRUCTION</b>            |                     |                     |                     |                     |                 |
| 32-400-439-310       | ROW APPRAISAL FEES                  | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| 32-400-439-311       | PROF SERVICES - ROW ACQUISITIO      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| 32-400-439-312       | ROW LEGAL FEES                      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| 32-400-439-313       | ROW ACQUISITION COSTS               | 0.00                | 0.00                | 0.00                | 26,000.00           | 0.00            |
| 32-400-439-360       | UTILITY CONSTRUCTION COSTS          | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| 32-400-439-610       | CONSTRUCTION COSTS                  | 1,782,782.63        | 2,856,400.00        | 2,350,000.00        | 1,533,900.00        | 0.00            |
| 32-400-439-710       | ROW COSTS                           | 0.00                | 0.00                | 0.00                | 0.00                | 0.00            |
| <b>439</b>           | <b>ROAD CONSTRUCTION</b>            | <b>1,782,782.63</b> | <b>2,856,400.00</b> | <b>2,350,000.00</b> | <b>1,559,900.00</b> | <b>0.00</b>     |
| <b>Revenue Total</b> |                                     | <b>1,608,259.54</b> | <b>1,994,496.00</b> | <b>1,271,173.00</b> | <b>1,750,297.00</b> | <b>0.000.00</b> |
| <b>Expense Total</b> |                                     | <b>1,812,413.67</b> | <b>3,036,400.00</b> | <b>2,350,000.00</b> | <b>1,773,900.00</b> | <b>0.000.00</b> |

| <u>Acct #</u> | <u>Description</u>            | <u>2019 Actual</u> | <u>2020 Budget</u> | <u>2020 Projected</u> | <u>2021 Proposed</u> | <u>2021 Adopted.</u> |
|---------------|-------------------------------|--------------------|--------------------|-----------------------|----------------------|----------------------|
| 32            | TRANSPORT<br>IMPROVEMENT FUND | 204,154.13         | 1,041,904.00       | 1,078,827.00          | 23,603.00            | 0.00                 |

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|----------------------|-------------------------------|----------------|----------------|----------------|----------------|-----------------|
| <b>33</b>            | <b>PGM STREETLIGHT FUND</b>   |                |                |                |                |                 |
| <b>341</b>           | <b>INTEREST EARNED</b>        |                |                |                |                |                 |
| 33-300-341-000       | INTEREST EARNED               | -311.60        | -300.00        | -300.00        | -300.00        | 0.00            |
| <b>341</b>           | <b>INTEREST EARNED</b>        | <b>311.60</b>  | <b>300.00</b>  | <b>300.00</b>  | <b>300.00</b>  | <b>0.00</b>     |
| <b>387</b>           | <b>PRIVATE CONTRIBUTIONS</b>  |                |                |                |                |                 |
| 33-300-387-020       | PRIVATE CONTRIBUTIONS         | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            |
| <b>387</b>           | <b>PRIVATE CONTRIBUTIONS</b>  | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>     |
| <b>392</b>           | <b>INTERFUND TRANSFERS IN</b> |                |                |                |                |                 |
| 33-300-392-001       | TRANSFER IN-GENERAL FUND      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            |
| <b>392</b>           | <b>INTERFUND TRANSFERS IN</b> | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>     |
| <b>434</b>           | <b>STREET LIGHTING</b>        |                |                |                |                |                 |
| 33-400-434-372       | STREET LIGHT MAINTENANCE      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            |
| <b>434</b>           | <b>STREET LIGHTING</b>        | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>     |
| <b>439</b>           | <b>ROAD CONSTRUCTION</b>      |                |                |                |                |                 |
| 33-400-439-610       | CAPITAL CONSTRUCTION          | 0.00           | 0.00           | 0.00           | 0.00           | 0.00            |
| <b>439</b>           | <b>ROAD CONSTRUCTION</b>      | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>     |
| <b>Revenue Total</b> |                               | <b>311.60</b>  | <b>300.00</b>  | <b>300.00</b>  | <b>300.00</b>  | <b>0.000.00</b> |
| <b>Expense Total</b> |                               | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.00</b>    | <b>0.000.00</b> |
| <b>33</b>            | <b>PGM STREETLIGHT FUND</b>   | <b>-311.60</b> | <b>-300.00</b> | <b>-300.00</b> | <b>-300.00</b> | <b>0.00</b>     |

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|----------------|--|-----------------|-----------------|-----------------|-------------------|---------------|
| <b>34</b>      | <b>PARK IMPROVEMENT FUND</b>           |                 |                 |                 |                   |               |
| <b>341</b>     | <b>INTEREST EARNED</b>                 |                 |                 |                 |                   |               |
| 34-300-341-000 | INTEREST EARNED-HAYMARKET              | -1,961.98       | -2,000.00       | -1,500.00       | -2,000.00         | 0.00          |
| 34-300-341-010 | INTEREST EARNED-HOMESTEAD              | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-341-020 | INTEREST EARNED-SUBURBAN               | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-341-030 | INTEREST EARNED-SAYBROOK               | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-341-040 | INTEREST EARNED-REGIONAL               | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-341-050 | PARKS<br>INTEREST<br>EARNED-AUTUMNWOOD | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-341-060 | INTEREST<br>EARNED-THISTLEWOOD         | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-341-070 | INTEREST EARNED-MEADOWS                | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>                 | <b>1,961.98</b> | <b>2,000.00</b> | <b>1,500.00</b> | <b>2,000.00</b>   | <b>0.00</b>   |
| <b>354</b>     | <b>STATE GRANTS</b>                    |                 |                 |                 |                   |               |
| 34-300-354-010 | DCNR GRANT REVENUE                     | 0.00            | 0.00            | 0.00            | -250,000.00       | 0.00          |
| <b>354</b>     | <b>STATE GRANTS</b>                    | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>     | <b>250,000.00</b> | <b>0.00</b>   |
| <b>359</b>     | <b>LOCAL PAYMENTS IN-LIEU OF TAX</b>   |                 |                 |                 |                   |               |
| 34-300-359-000 | FEE IN-LIEU-HAYMARKET                  | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-359-080 | FEE IN LIEU-TBD                        | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| <b>359</b>     | <b>LOCAL PAYMENTS IN-LIEU OF TAX</b>   | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>       | <b>0.00</b>   |
| <b>367</b>     | <b>CULTURE RECREATION</b>              |                 |                 |                 |                   |               |
| 34-300-367-000 | CONTRIBUTIONS-HAYMARKET                | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-367-010 | CONTRIBUTIONS-HOMESTEAD                | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-367-020 | CONTRIBUTIONS-SUBURBAN                 | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-367-030 | CONTRIBUTIONS-SAYBROOK                 | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-367-040 | CONTRIBUTIONS-REGIONAL                 | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-367-050 | PARK<br>CONTRIBUTIONS-AUTUMNWOOD       | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-367-060 | CONTRIBUTIONS-THISTLEWOOD              | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-367-070 | CONTRIBUTIONS-MEADOWS                  | 0.00            | 0.00            | 0.00            | 0.00              | 0.00          |
| 34-300-367-080 | CONTRIBUTIONS CECIL IRVIN              | -387.00         | 0.00            | 0.00            | 0.00              | 0.00          |

| Acct #         | Description                       | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Proposed | 2021 Adopted. |
|----------------|-----------------------------------|-------------|-------------|----------------|---------------|---------------|
| 367            | PARK<br>CULTURE RECREATION        | 387.00      | 0.00        | 0.00           | 0.00          | 0.00          |
| 387            | PRIVATE CONTRIBUTIONS             |             |             |                |               |               |
| 34-300-387-000 | PARK DONATIONS                    | 0.00        | 0.00        | 0.00           | -140,000.00   | 0.00          |
| 387            | PRIVATE CONTRIBUTIONS             | 0.00        | 0.00        | 0.00           | 140,000.00    | 0.00          |
| 389            | MISCELLANEOUS REVENUE             |             |             |                |               |               |
| 34-300-389-000 | MISCELLANEOUS REVENUE             | 0.00        | 0.00        | 0.00           | 0.00          | 0.00          |
| 389            | MISCELLANEOUS REVENUE             | 0.00        | 0.00        | 0.00           | 0.00          | 0.00          |
| 392            | INTERFUND TRANSFERS IN            |             |             |                |               |               |
| 34-300-392-001 | TRANSFER IN-GENERAL FUND          | 0.00        | -150,000.00 | -75,000.00     | -75,000.00    | 0.00          |
| 34-300-392-031 | TRANSFER IN-GENERAL FUND          | 0.00        | 0.00        | 0.00           | -235,000.00   | 0.00          |
| 392            | INTERFUND TRANSFERS IN            | 0.00        | 150,000.00  | 75,000.00      | 310,000.00    | 0.00          |
| 430            | PUBLIC WORKS<br>ADMINISTRATION    |             |             |                |               |               |
| 34-400-430-384 | EQUIPMENT RENTAL-PARKS            | 0.00        | 0.00        | 0.00           | 0.00          | 0.00          |
| 430            | PUBLIC WORKS<br>ADMINISTRATION    | 0.00        | 0.00        | 0.00           | 0.00          | 0.00          |
| 454            | PARKS                             |             |             |                |               |               |
| 34-400-454-000 | UNDESIGNATED PARKS<br>IMPROVEMENT | 0.00        | 142,000.00  | 0.00           | 57,000.00     | 0.00          |
| 34-400-454-010 | HOMESTEAD PARK<br>IMPROVEMENTS    | 0.00        | 0.00        | 2,000.00       | 75,600.00     | 0.00          |
| 34-400-454-020 | SUBURBAN PARK<br>IMPROVEMENTS     | 0.00        | 75,000.00   | 21,000.00      | 632,500.00    | 0.00          |
| 34-400-454-030 | SAYBROOK PARK<br>IMPROVEMENTS     | 0.00        | 0.00        | 2,000.00       | 200.00        | 0.00          |
| 34-400-454-040 | HAYMARKET PARK<br>IMPROVEMENTS    | 0.00        | 5,000.00    | 0.00           | 5,000.00      | 0.00          |
| 34-400-454-050 | AUTUMNWOOD PARK<br>IMPROVEMENTS   | 0.00        | 0.00        | 0.00           | 0.00          | 0.00          |
| 34-400-454-060 | WESTFIELDHILLSIDE PARK<br>IMPROV  | 0.00        | 0.00        | 0.00           | 0.00          | 0.00          |
| 34-400-454-070 | MEADOWS PARK<br>IMPROVEMENTS      | 0.00        | 0.00        | 0.00           | 0.00          | 0.00          |
| 34-400-454-080 | TUDEK PARK IMPROVEMENTS           | 0.00        | 45,600.00   | 0.00           | 0.00          | 0.00          |
| 34-400-454-090 | CECIL IRVIN PARK<br>IMPROVEMENTS  | 0.00        | 2,500.00    | 0.00           | 500.00        | 0.00          |
| 34-400-454-100 | FAIRBROOK PARK<br>IMPROVEMENTS    | 0.00        | 0.00        | 0.00           | 25,000.00     | 0.00          |
| 34-400-454-110 | SONGBIRD SANCTUARY PARK<br>IMPROV | 0.00        | 0.00        | 0.00           | 50,000.00     | 0.00          |
| 34-400-454-120 | LOUIS E. SILVI FIELD IMPROVE      | 0.00        | 0.00        | 0.00           | 6,200.00      | 0.00          |
| 34-400-454-750 | UNDESIGNATED PARKS CAPITAL        | 0.00        | 0.00        | 0.00           | 0.00          | 0.00          |
| 454            | PARKS                             | 0.00        | 270,100.00  | 25,000.00      | 852,000.00    | 0.00          |



| <u>Acct #</u>        | <u>Description</u>    | <u>2019 Actual</u> | <u>2020 Budget</u> | <u>2020 Projected</u> | <u>2021 Proposed</u> | <u>2021 Adopted.</u> |
|----------------------|-----------------------|--------------------|--------------------|-----------------------|----------------------|----------------------|
| <i>Revenue Total</i> |                       | 2,348.98           | 152,000.00         | 76,500.00             | 702,000.00           | 0.000.00             |
| <i>Expense Total</i> |                       | <u>0.00</u>        | <u>270,100.00</u>  | <u>25,000.00</u>      | <u>852,000.00</u>    | <u>0.000.00</u>      |
| 34                   | PARK IMPROVEMENT FUND | -2,348.98          | 118,100.00         | -51,500.00            | 150,000.00           | 0.00                 |

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| Acct #         | Description                        | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>35</b>      | <b>LIQUID FUELS FUND</b>           |                   |                   |                   |                   |               |
| <b>341</b>     | <b>INTEREST EARNED</b>             |                   |                   |                   |                   |               |
| 35-300-341-000 | INTEREST EARNED                    | -32,951.74        | -20,000.00        | -20,000.00        | -20,000.00        | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>             | <b>32,951.74</b>  | <b>20,000.00</b>  | <b>20,000.00</b>  | <b>20,000.00</b>  | <b>0.00</b>   |
| <b>355</b>     | <b>STATE SHARED REVENUES</b>       |                   |                   |                   |                   |               |
| 35-300-355-020 | STATE GRANT REVENUE                | -679,736.88       | -679,737.00       | -661,919.00       | -601,872.00       | 0.00          |
| <b>355</b>     | <b>STATE SHARED REVENUES</b>       | <b>679,736.88</b> | <b>679,737.00</b> | <b>661,919.00</b> | <b>601,872.00</b> | <b>0.00</b>   |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>      |                   |                   |                   |                   |               |
| 35-300-392-001 | TRANSFER IN-GENERAL FUND           | -276.00           | 0.00              | -30,000.00        | -50,000.00        | 0.00          |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>      | <b>276.00</b>     | <b>0.00</b>       | <b>30,000.00</b>  | <b>50,000.00</b>  | <b>0.00</b>   |
| <b>403</b>     | <b>TAX OFFICE</b>                  |                   |                   |                   |                   |               |
| 35-400-403-311 | AUDITING SERVICES                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>403</b>     | <b>TAX OFFICE</b>                  | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>404</b>     | <b>LEGAL</b>                       |                   |                   |                   |                   |               |
| 35-400-404-310 | SOLICITORS SERVICES                | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>404</b>     | <b>LEGAL</b>                       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>408</b>     | <b>ENGINEERING</b>                 |                   |                   |                   |                   |               |
| 35-400-408-313 | ENGINEERING SERVICES               | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>408</b>     | <b>ENGINEERING</b>                 | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>430</b>     | <b>PUBLIC WORKS ADMINISTRATION</b> |                   |                   |                   |                   |               |
| 35-400-430-750 | NEW PW EQUIPMENT-LIQUID FUELS      | 0.00              | 30,900.00         | 25,413.00         | 0.00              | 0.00          |
| 35-400-430-760 | REPLACEMENT PW EQUIP-LIQ FUELS     | 0.00              | 275,400.00        | 122,533.00        | 121,700.00        | 0.00          |

| Acct #               | Description                              | 2019 Actual        | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted.   |
|----------------------|--|--------------------|-------------------|-------------------|-------------------|-----------------|
| 430                  | <b>PUBLIC WORKS<br/>ADMINISTRATION</b>   | 0.00               | 306,300.00        | 147,946.00        | 121,700.00        | 0.00            |
| 432                  | <b>WINTER<br/>MAINTENANCE</b>            |                    |                   |                   |                   |                 |
| 35-400-432-222       | CHEMICAL AND<br>SUPPLIES                 | 110,949.07         | 122,750.00        | 94,000.00         | 122,750.00        | 0.00            |
| 432                  | <b>WINTER<br/>MAINTENANCE</b>            | <b>110,949.07</b>  | <b>122,750.00</b> | <b>94,000.00</b>  | <b>122,750.00</b> | <b>0.00</b>     |
| 433                  | <b>TRAFFIC CONTROL<br/>DEVICES</b>       |                    |                   |                   |                   |                 |
| 35-400-433-610       | PAVEMENT MARKINGS                        | 77,911.40          | 80,000.00         | 104,400.00        | 109,000.00        | 0.00            |
| 433                  | <b>TRAFFIC CONTROL<br/>DEVICES</b>       | <b>77,911.40</b>   | <b>80,000.00</b>  | <b>104,400.00</b> | <b>109,000.00</b> | <b>0.00</b>     |
| 438                  | <b>ROAD &amp; BRIDGE<br/>MAINTENANCE</b> |                    |                   |                   |                   |                 |
| 35-400-438-245       | SUPPLIES & MATERIALS                     | 47,534.58          | 45,000.00         | 35,000.00         | 25,000.00         | 0.00            |
| 35-400-438-610       | CONTRACTED<br>MAINTENANCE                | 255,984.80         | 247,000.00        | 219,000.00        | 259,000.00        | 0.00            |
| 438                  | <b>ROAD &amp; BRIDGE<br/>MAINTENANCE</b> | <b>303,519.38</b>  | <b>292,000.00</b> | <b>254,000.00</b> | <b>284,000.00</b> | <b>0.00</b>     |
| 439                  | <b>ROAD CONSTRUCTION</b>                 |                    |                   |                   |                   |                 |
| 35-400-439-610       | CAPITAL<br>CONSTRUCTION                  | 90,280.80          | 98,000.00         | 72,000.00         | 95,000.00         | 0.00            |
| 439                  | <b>ROAD CONSTRUCTION</b>                 | <b>90,280.80</b>   | <b>98,000.00</b>  | <b>72,000.00</b>  | <b>95,000.00</b>  | <b>0.00</b>     |
| 492                  | <b>INTERFUND<br/>TRANSFERS OUT</b>       |                    |                   |                   |                   |                 |
| 35-400-492-001       | TRANSFERS TO<br>GENERAL FUND             | 0.00               | 0.00              | 0.00              | 0.00              | 0.00            |
| 492                  | <b>INTERFUND<br/>TRANSFERS OUT</b>       | <b>0.00</b>        | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>     |
| <i>Revenue Total</i> |  | <b>712,964.62</b>  | <b>699,737.00</b> | <b>711,919.00</b> | <b>671,872.00</b> | <b>0.000.00</b> |
| <i>Expense Total</i> |  | <b>582,660.65</b>  | <b>899,050.00</b> | <b>672,346.00</b> | <b>732,450.00</b> | <b>0.000.00</b> |
| 35                   | <b>LIQUID FUELS FUND</b>                 | <b>-130,303.97</b> | <b>199,313.00</b> | <b>-39,573.00</b> | <b>60,578.00</b>  | <b>0.00</b>     |

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| Acct #         | Description                      | 2019 Actual       | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted. |
|----------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>60</b>      | <b>POLICE PENSION TRUST FUND</b> |                   |                   |                   |                   |               |
| <b>341</b>     | <b>INTEREST EARNED</b>           |                   |                   |                   |                   |               |
| 60-300-341-000 | INTEREST EARNED                  | -12,844.69        | -100,000.00       | -100,000.00       | -100,000.00       | 0.00          |
| 60-300-341-010 | REALIZED GAINLOSS                | -135,709.75       | 0.00              | 0.00              | 0.00              | 0.00          |
| 60-300-341-020 | UNREALIZED GL                    | -789,773.84       | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>           | <b>938,328.28</b> | <b>100,000.00</b> | <b>100,000.00</b> | <b>100,000.00</b> | <b>0.00</b>   |
| <b>355</b>     | <b>STATE SHARED REVENUES</b>     |                   |                   |                   |                   |               |
| 60-300-355-050 | ACT 205 FUNDING                  | -282,084.00       | -303,383.00       | -303,383.00       | -361,367.00       | 0.00          |
| <b>355</b>     | <b>STATE SHARED REVENUES</b>     | <b>282,084.00</b> | <b>303,383.00</b> | <b>303,383.00</b> | <b>361,367.00</b> | <b>0.00</b>   |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>     |                   |                   |                   |                   |               |
| 60-300-389-000 | MISCELLANEOUS REVENUE            | -118.97           | 0.00              | 0.00              | 0.00              | 0.00          |
| 60-300-389-010 | EMPLOYER CONTRIBUTIONS           | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 60-300-389-020 | EMPLOYEE CONTRIBUTIONS           | -82,076.39        | -103,200.00       | -85,000.00        | -85,000.00        | 0.00          |
| 60-300-389-030 | MILITARY BUYBACK                 | -18,128.01        | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>     | <b>100,323.37</b> | <b>103,200.00</b> | <b>85,000.00</b>  | <b>85,000.00</b>  | <b>0.00</b>   |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>    |                   |                   |                   |                   |               |
| 60-300-392-001 | TRANSFER IN-GENERAL FUND         | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>    | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |
| <b>401</b>     | <b>EXECUTIVE</b>                 |                   |                   |                   |                   |               |
| 60-400-401-240 | GENERAL EXPENSE                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 60-400-401-340 | ADVERTISING & PRINTING           | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |

| Acct #               | Description               | 2019 Actual         | 2020 Budget       | 2020 Projected    | 2021 Proposed     | 2021 Adopted.   |
|----------------------|---------------------------|---------------------|-------------------|-------------------|-------------------|-----------------|
| 401                  | EXECUTIVE                 | 0.00                | 0.00              | 0.00              | 0.00              | 0.00            |
| 402                  | FINANCE                   |                     |                   |                   |                   |                 |
| 60-400-402-210       | OFFICE SUPPLIES           | 0.00                | 0.00              | 0.00              | 0.00              | 0.00            |
| 402                  | FINANCE                   | 0.00                | 0.00              | 0.00              | 0.00              | 0.00            |
| 404                  | LEGAL                     |                     |                   |                   |                   |                 |
| 60-400-404-180       | LEGAL SERVICES            | 0.00                | 1,000.00          | 0.00              | 0.00              | 0.00            |
| 404                  | LEGAL                     | 0.00                | 1,000.00          | 0.00              | 0.00              | 0.00            |
| 410                  | POLICE                    |                     |                   |                   |                   |                 |
| 60-400-410-197       | RETIRED PAYROLL           | 268,746.12          | 288,000.00        | 288,000.00        | 288,000.00        | 0.00            |
| 60-400-410-210       | OFFICE SUPPLIES           | 0.00                | 100.00            | 0.00              | 0.00              | 0.00            |
| 60-400-410-229       | MEETING EXPENSES          | 45.13               | 350.00            | 250.00            | 350.00            | 0.00            |
| 60-400-410-310       | ACTUARIAL FEES            | 6,200.00            | 0.00              | 4,200.00          | 0.00              | 0.00            |
| 60-400-410-311       | PAYROLL PROCESSING FEES   | 736.80              | 700.00            | 700.00            | 700.00            | 0.00            |
| 60-400-410-312       | BROKER FEES               | 36,704.90           | 37,500.00         | 35,000.00         | 37,500.00         | 0.00            |
| 410                  | POLICE                    | 312,432.95          | 326,650.00        | 328,150.00        | 326,550.00        | 0.00            |
| 481                  | PAYROLL TAXES             |                     |                   |                   |                   |                 |
| 60-400-481-192       | PAYROLL TAXES             | 24,394.20           | 0.00              | 0.00              | 0.00              | 0.00            |
| 481                  | PAYROLL TAXES             | 24,394.20           | 0.00              | 0.00              | 0.00              | 0.00            |
| 492                  | INTERFUND TRANSFERS OUT   |                     |                   |                   |                   |                 |
| 60-400-492-001       | TRANSFER OUT-GENERAL FUND | 0.00                | 0.00              | 0.00              | 0.00              | 0.00            |
| 492                  | INTERFUND TRANSFERS OUT   | 0.00                | 0.00              | 0.00              | 0.00              | 0.00            |
| <b>Revenue Total</b> |                           | <b>1,320,735.65</b> | <b>506,583.00</b> | <b>488,383.00</b> | <b>546,367.00</b> | <b>0.000.00</b> |
| <b>Expense Total</b> |                           | <b>336,827.15</b>   | <b>327,650.00</b> | <b>328,150.00</b> | <b>326,550.00</b> | <b>0.000.00</b> |
| 60                   | POLICE PENSION TRUST FUND | -983,908.50         | -178,933.00       | -160,233.00       | -219,817.00       | 0.00            |

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|----------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>65</b>      | <b>NON-UNIFORM PENSION TRUST FUND</b> |                   |                   |                   |                   |               |
| <b>341</b>     | <b>INTEREST EARNED</b>                |                   |                   |                   |                   |               |
| 65-300-341-000 | INTEREST EARNED                       | -462.88           | -25.00            | -25.00            | -25.00            | 0.00          |
| 65-300-341-010 | ICMA RETIREMENT INVESTMENT-GL         | -568,285.22       | 0.00              | 0.00              | 0.00              | 0.00          |
| 65-300-341-020 | ICMA HEALTH INVESTMENT GL             | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>                | <b>568,748.10</b> | <b>25.00</b>      | <b>25.00</b>      | <b>25.00</b>      | <b>0.00</b>   |
| <b>355</b>     | <b>STATE SHARED REVENUES</b>          |                   |                   |                   |                   |               |
| 65-300-355-050 | ACT 205 FUNDING                       | -142,917.00       | -121,618.00       | -115,143.00       | -57,159.00        | 0.00          |
| <b>355</b>     | <b>STATE SHARED REVENUES</b>          | <b>142,917.00</b> | <b>121,618.00</b> | <b>115,143.00</b> | <b>57,159.00</b>  | <b>0.00</b>   |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>          |                   |                   |                   |                   |               |
| 65-300-389-000 | EMPLOYER CONTRIBUTIONS                | -173,493.17       | -200,000.00       | -200,000.00       | -200,000.00       | 0.00          |
| 65-300-389-010 | EMPLOYEE ROLLOVERS                    | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 65-300-389-020 | FOREFEITURES REVENUE                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| 65-300-389-030 | EMPLOYER HEALTH CONTRIBUTIONS         | -4,000.00         | -5,000.00         | -10,000.00        | -5,000.00         | 0.00          |
| 65-300-389-050 | MISCELLANEOUS REVENUE                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>389</b>     | <b>MISCELLANEOUS REVENUE</b>          | <b>177,493.17</b> | <b>205,000.00</b> | <b>210,000.00</b> | <b>205,000.00</b> | <b>0.00</b>   |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>         |                   |                   |                   |                   |               |
| 65-300-392-001 | TRANSFER IN-GENERAL FUND              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00          |
| <b>392</b>     | <b>INTERFUND TRANSFERS IN</b>         | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>       | <b>0.00</b>   |

| Acct #               | Description                           | 2019 Actual        | 2020 Budget        | 2020 Projected     | 2021 Proposed      | 2021 Adopted.   |
|----------------------|---------------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------|
| <b>401</b>           | <b>EXECUTIVE</b>                      |                    |                    |                    |                    |                 |
| 65-400-401-240       | GENERAL EXPENSE                       | 0.00               | 0.00               | 0.00               | 0.00               | 0.00            |
| 65-400-401-250       | RHS DISTRIBUTIONS                     | 0.00               | 0.00               | 0.00               | 0.00               | 0.00            |
| 65-400-401-310       | RHS FEES                              | 437.50             | 0.00               | 0.00               | 0.00               | 0.00            |
| <b>401</b>           | <b>EXECUTIVE</b>                      | <b>437.50</b>      | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>     |
| <b>483</b>           | <b>PENSIONS</b>                       |                    |                    |                    |                    |                 |
| 65-400-483-300       | EMPLOYEE DISTRIBUTIONS                | 112,121.86         | 0.00               | 0.00               | 0.00               | 0.00            |
| <b>483</b>           | <b>PENSIONS</b>                       | <b>112,121.86</b>  | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>     |
| <b>492</b>           | <b>INTERFUND TRANSFERS OUT</b>        |                    |                    |                    |                    |                 |
| 65-400-492-001       | TRANSFER OUT-GENERAL FUND             | 143,327.00         | 70,766.00          | 64,291.00          | 22,648.00          | 0.00            |
| <b>492</b>           | <b>INTERFUND TRANSFERS OUT</b>        | <b>143,327.00</b>  | <b>70,766.00</b>   | <b>64,291.00</b>   | <b>22,648.00</b>   | <b>0.00</b>     |
| <i>Revenue Total</i> |                                       | <b>889,158.27</b>  | <b>326,643.00</b>  | <b>325,168.00</b>  | <b>262,184.00</b>  | <b>0.000.00</b> |
| <i>Expense Total</i> |                                       | <b>255,886.36</b>  | <b>70,766.00</b>   | <b>64,291.00</b>   | <b>22,648.00</b>   | <b>0.000.00</b> |
| <b>65</b>            | <b>NON-UNIFORM PENSION TRUST FUND</b> | <b>-633,271.91</b> | <b>-255,877.00</b> | <b>-260,877.00</b> | <b>-239,536.00</b> | <b>0.00</b>     |

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| <b>93</b>      | <b>TUDEK PARK TRUST FUND</b>   |                   |                  |                  |                  |               |
| <b>341</b>     | <b>INTEREST EARNED</b>         |                   |                  |                  |                  |               |
| 93-300-341-000 | INTEREST EARNED - PLGIT        | -922.49           | -500.00          | -350.00          | -400.00          | 0.00          |
| 93-300-341-010 | INTEREST EARNED - FNB          | -1,922.26         | -2,700.00        | -2,700.00        | -2,700.00        | 0.00          |
| 93-300-341-015 | REALIZED GAINLOSS              | -3,510.51         | 0.00             | 0.00             | 0.00             | 0.00          |
| 93-300-341-020 | UNREALIZED GL                  | -14,143.04        | 0.00             | 0.00             | 0.00             | 0.00          |
| 93-300-341-030 | INTEREST REV-CENTRE FOUNDATION | -21,348.19        | -12,400.00       | -2,800.00        | -8,400.00        | 0.00          |
| <b>341</b>     | <b>INTEREST EARNED</b>         | <b>41,846.49</b>  | <b>15,600.00</b> | <b>5,850.00</b>  | <b>11,500.00</b> | <b>0.00</b>   |
| <b>342</b>     | <b>RENTS &amp; ROYALTIES</b>   |                   |                  |                  |                  |               |
| 93-300-342-100 | RENT RECD - COMMUNITY GARDENS  | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 93-300-342-200 | RENT RECD - FARMHOUSE          | -13,399.52        | -15,000.00       | -12,600.00       | -14,000.00       | 0.00          |
| 93-300-342-210 | RENT RECD - OTHER FACILITIES   | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| 93-300-342-220 | RENT RECD - HORSE BOARDING     | -1,040.50         | -1,200.00        | -3,100.00        | -4,200.00        | 0.00          |
| <b>342</b>     | <b>RENTS &amp; ROYALTIES</b>   | <b>14,440.02</b>  | <b>16,200.00</b> | <b>15,700.00</b> | <b>18,200.00</b> | <b>0.00</b>   |
| <b>354</b>     | <b>STATE GRANTS</b>            |                   |                  |                  |                  |               |
| 93-300-354-070 | STATE GRANTS                   | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>354</b>     | <b>STATE GRANTS</b>            | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>   |
| <b>387</b>     | <b>PRIVATE CONTRIBUTIONS</b>   |                   |                  |                  |                  |               |
| 93-300-387-000 | OTHER DONATIONS                | -416,594.82       | -2,000.00        | -4,150.00        | -2,500.00        | 0.00          |
| 93-300-387-010 | DOG PARK CONTRIBUTIONS         | -150.00           | 0.00             | 0.00             | 0.00             | 0.00          |
| 93-300-387-020 | BUTTERFLY GARDEN CONTRIBUTIONS | -100.00           | -250.00          | -100.00          | -100.00          | 0.00          |
| 93-300-387-030 | ELSIE TUDEK MEMORIAL CONTRIBUT | 0.00              | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>387</b>     | <b>PRIVATE</b>                 | <b>416,844.82</b> | <b>2,250.00</b>  | <b>4,250.00</b>  | <b>2,600.00</b>  | <b>0.00</b>   |



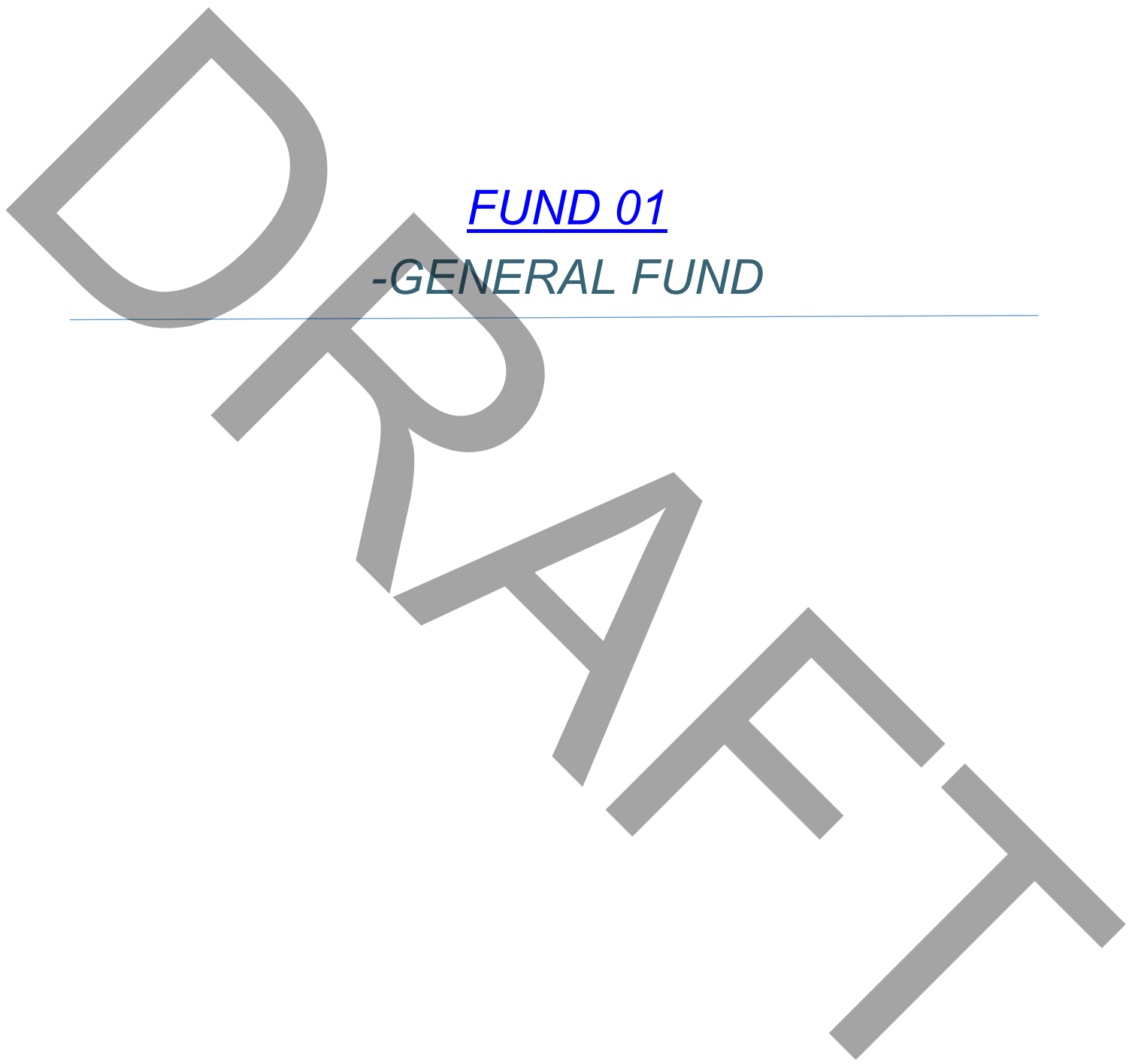
| Acct #         | Description                    | 2019 Actual     | 2020 Budget      | 2020 Projected   | 2021 Proposed    | 2021 Adopted. |
|----------------|--------------------------------|-----------------|------------------|------------------|------------------|---------------|
|                | <b>CONTRIBUTIONS</b>           |                 |                  |                  |                  |               |
| <b>392</b>     | <b>INTERFUND</b>               |                 |                  |                  |                  |               |
|                | <b>TRANSFERS IN</b>            |                 |                  |                  |                  |               |
| 93-300-392-001 | TRANSFER FROM<br>GENERAL FUND  | 0.00            | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>392</b>     | <b>INTERFUND</b>               | <b>0.00</b>     | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>   |
|                | <b>TRANSFERS IN</b>            |                 |                  |                  |                  |               |
| <b>401</b>     | <b>EXECUTIVE</b>               |                 |                  |                  |                  |               |
| 93-400-401-340 | ADVERTISING AND<br>PRINTING    | 49.99           | 500.00           | 30.00            | 500.00           | 0.00          |
| <b>401</b>     | <b>EXECUTIVE</b>               | <b>49.99</b>    | <b>500.00</b>    | <b>30.00</b>     | <b>500.00</b>    | <b>0.00</b>   |
| <b>402</b>     | <b>FINANCE</b>                 |                 |                  |                  |                  |               |
| 93-400-402-311 | AUDITING SERVICES              | 2,300.00        | 1,200.00         | 1,100.00         | 1,200.00         | 0.00          |
| 93-400-402-312 | BROKER FEES                    | 0.00            | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>402</b>     | <b>FINANCE</b>                 | <b>2,300.00</b> | <b>1,200.00</b>  | <b>1,100.00</b>  | <b>1,200.00</b>  | <b>0.00</b>   |
| <b>404</b>     | <b>LEGAL</b>                   |                 |                  |                  |                  |               |
| 93-400-404-314 | LEGAL FEES                     | 0.00            | 0.00             | 0.00             | 0.00             | 0.00          |
| 93-400-404-317 | LEGAL FEES - OTHER             | 0.00            | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>404</b>     | <b>LEGAL</b>                   | <b>0.00</b>     | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>   |
| <b>408</b>     | <b>ENGINEERING</b>             |                 |                  |                  |                  |               |
| 93-400-408-310 | PROF SERVICES -<br>ENGINEERING | 0.00            | 0.00             | 0.00             | 0.00             | 0.00          |
| <b>408</b>     | <b>ENGINEERING</b>             | <b>0.00</b>     | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>   |
| <b>452</b>     | <b>PARTICIPANT</b>             |                 |                  |                  |                  |               |
|                | <b>RECREATION</b>              |                 |                  |                  |                  |               |
| 93-400-452-372 | DOG PARK<br>IMPROVEMENTS       | 0.00            | 0.00             | 0.00             | 0.00             | 0.00          |
| 93-400-452-373 | RENTAL HOUSE<br>IMPROVEMENTS   | 229.49          | 25,000.00        | 50.00            | 25,000.00        | 0.00          |
| 93-400-452-376 | IMPLEMENT SHED<br>IMPROVEMENTS | 0.00            | 500.00           | 0.00             | 500.00           | 0.00          |
| 93-400-452-750 | GENERAL<br>IMPROVEMENTS        | 880.00          | 30,000.00        | 20,800.00        | 10,000.00        | 0.00          |
| <b>452</b>     | <b>PARTICIPANT</b>             | <b>1,109.49</b> | <b>55,500.00</b> | <b>20,850.00</b> | <b>35,500.00</b> | <b>0.00</b>   |
|                | <b>RECREATION</b>              |                 |                  |                  |                  |               |
| <b>454</b>     | <b>PARKS</b>                   |                 |                  |                  |                  |               |
| 93-400-454-220 | PARK OPERATING<br>SUPPLIES     | -16.00          | 500.00           | 0.00             | 500.00           | 0.00          |
| 93-400-454-221 | GARDEN PLOT SUPPLIES           | 0.00            | 0.00             | 0.00             | 0.00             | 0.00          |
| 93-400-454-239 | BUTTERFLY GARDENS              | 2,042.69        | 2,000.00         | 0.00             | 2,000.00         | 0.00          |
| 93-400-454-372 | DOG PARK<br>MAINTENANCE        | 300.73          | 250.00           | 300.00           | 300.00           | 0.00          |

| Acct #               | Description                         | 2019 Actual        | 2020 Budget      | 2020 Projected   | 2021 Proposed    | 2021 Adopted.   |
|----------------------|-------------------------------------|--------------------|------------------|------------------|------------------|-----------------|
| 93-400-454-373       | RENTAL HOUSE MAINTENANCE            | 834.84             | 1,650.00         | 500.00           | 1,650.00         | 0.00            |
| 93-400-454-375       | BANK BARN MAINTENANCE               | 350.27             | 450.00           | 450.00           | 450.00           | 0.00            |
| 93-400-454-376       | IMPLEMENT SHED MAINTENANCE          | 0.00               | 250.00           | 0.00             | 250.00           | 0.00            |
| 93-400-454-800       | DEPRECIATION EXPENSE                | 0.00               | 3,218.00         | 3,218.00         | 3,218.00         | 0.00            |
| <b>454</b>           | <b>PARKS</b>                        | <b>3,512.53</b>    | <b>8,318.00</b>  | <b>4,468.00</b>  | <b>8,368.00</b>  | <b>0.00</b>     |
| <b>486</b>           | <b>PROPERTY INSURANCE</b>           |                    |                  |                  |                  |                 |
| 93-400-486-352       | GENERAL LIABILITY EXPENSE           | 6,363.14           | 6,500.00         | 6,500.00         | 6,500.00         | 0.00            |
| <b>486</b>           | <b>PROPERTY INSURANCE</b>           | <b>6,363.14</b>    | <b>6,500.00</b>  | <b>6,500.00</b>  | <b>6,500.00</b>  | <b>0.00</b>     |
| <b>489</b>           | <b>MISCELLANEOUS EXPENSE</b>        |                    |                  |                  |                  |                 |
| 93-400-489-240       | GENERAL EXPENSE                     | 10,802.60          | 500.00           | 0.00             | 500.00           | 0.00            |
| <b>489</b>           | <b>MISCELLANEOUS EXPENSE</b>        | <b>10,802.60</b>   | <b>500.00</b>    | <b>0.00</b>      | <b>500.00</b>    | <b>0.00</b>     |
| <b>491</b>           | <b>REFUND OF PRIOR YR'S REVENUE</b> |                    |                  |                  |                  |                 |
| 93-400-491-430       | MISCELLANEOUS REVENUE               | 0.00               | 0.00             | 0.00             | 0.00             | 0.00            |
| <b>491</b>           | <b>REFUND OF PRIOR YR'S REVENUE</b> | <b>0.00</b>        | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>     |
| <i>Revenue Total</i> |                                     | <b>473,131.33</b>  | <b>34,050.00</b> | <b>25,800.00</b> | <b>32,300.00</b> | <b>0.000.00</b> |
| <i>Expense Total</i> |                                     | <b>24,137.75</b>   | <b>72,518.00</b> | <b>32,948.00</b> | <b>52,568.00</b> | <b>0.000.00</b> |
| <b>93</b>            | <b>TUDEK PARK TRUST FUND</b>        | <b>-448,993.58</b> | <b>38,468.00</b> | <b>7,148.00</b>  | <b>20,268.00</b> | <b>0.00</b>     |

FUND 01

-GENERAL FUND

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**GENERAL FUNDS**

**FUND 1 - GENERAL OPERATING FUND**

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

**REVENUE**

**301 REAL ESTATE TAXES**

| 301.010 Real Estate Taxes<br>(2.422 mills) | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
|  | \$1,450,790    | \$1,484,220    | \$1,440,125       | \$1,454,527    |

According to Trulia.com, the real estate sales website, the following housing data is submitted as of October 1, 2020. Housing prices range from several hundred thousand dollars to several million dollars. Rental unit numbers continue to increase with additional student housing and demand for affordable housing.



The average historical growth rate in total assessed value for the most recent five years is approximately 1.0% per year. The assessed value is not related to the market value of the properties

in Centre County. Assessment values remain constant during the sale of properties. Assessment values change with property improvements and are based on the cost of new houses.

The budget reflects that most of the Township real estate taxes are paid during the discount period, and the remaining are paid at face or penalty. The collection rate, including consideration of the 2% discount and 10% penalty periods, is budgeted at 100% of the face amount.

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

| Year *        | Rate (mils) | Taxable Assessed Value | Change in Assessed Value | Tax @ Face   | \$ Change in tax | % Change in tax |
|---------------|-------------|------------------------|--------------------------|--------------|------------------|-----------------|
| 2021 Estimate | 2.422       | \$ 600,547,793         | \$ 5,946,018             | \$ 1,454,527 | \$ 14,402        | 1.00%           |
| 2020          | 2.422       | \$ 594,601,775         | \$ 1,199,098             | \$ 1,440,125 | \$ 2,904         | 0.20%           |
| 2019          | 2.422       | \$ 593,402,677         | \$ 5,875,274             | \$ 1,437,221 | \$ 14,230        | 1.00%           |
| 2018          | 2.422       | \$ 587,527,403         | \$ 4,822,408             | \$ 1,422,991 | \$ 11,680        | 0.83%           |
| 2017          | 2.422       | \$ 582,704,995         | \$ 7,190,970             | \$ 1,411,311 | \$ 17,416        | 1.25%           |
| 2016          | 2.422       | \$ 575,514,025         | \$ 10,247,680            | \$ 1,393,895 | \$ 24,820        | 1.81%           |
| 2015          | 2.422       | \$ 565,266,345         | \$ 6,639,800             | \$ 1,369,075 | \$ 16,082        | 1.19%           |
| 2014          | 2.422       | \$ 558,626,545         | \$ 7,199,057             | \$ 1,352,993 | \$ 17,436        | 1.31%           |
| 2013          | 2.422       | \$ 551,427,488         | \$ 5,459,678             | \$ 1,335,557 | \$ 13,223        | 1.00%           |
| 2012          | 2.422       | \$ 545,967,810         | \$ 2,968,620             | \$ 1,322,334 | \$ 7,190         | 0.55%           |

\*information obtained from Centre County Assessment Office Tax Duplicate for State College Area School District (most recent data available), except for the most recent year

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>301.020 Delinquent Real Estate Taxes (&lt;1.0% of above)</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | <b>\$9,046</b>     | <b>\$10,000</b>    | <b>\$5,000</b>        | <b>\$5,000</b>     |

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

**310 LOCAL ENABLING TAXES**

|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>310.010 Real Estate Transfer Tax (1.25%):</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | <b>\$1,503,078</b> | <b>\$1,450,000</b> | <b>\$1,300,000</b>    | <b>\$1,400,000</b> |

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

| Year (actual)  | Tax         | \$ Change    | % Change |
|----------------|-------------|--------------|----------|
| 2021 Estimated | \$1,300,000 | \$ -         | 0.00%    |
| 2020 Projected | \$1,300,000 | \$ (203,078) | -13.51%  |
| 2019           | \$1,503,078 | \$ 204,578   | 15.75%   |
| 2018           | \$1,298,500 | \$ (544,254) | -29.53%  |
| 2017           | \$1,842,754 | \$ (201,357) | -9.85%   |
| 2016           | \$2,044,111 | \$ 829,544   | 68.30%   |
| 2015           | \$1,214,567 | \$ (62,199)  | -4.87%   |
| 2014           | \$1,276,766 | \$ (349,306) | -21.48%  |
| 2013           | \$1,626,072 | \$ 656,585   | 67.72%   |
| 2012           | \$969,487   | \$ 136,907   | 16.44%   |

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>310.021 Earned Income Tax<br/>(1.40%)</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$7,396,300</b>     | <b>\$7,000,000</b>     | <b>\$7,000,000</b>        | <b>\$6,660,000</b>     |

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

| Tax Year       | Tax Rate | Gross Taxes  | \$ Change    | % Change | Fees       | Net Taxes    |
|----------------|----------|--------------|--------------|----------|------------|--------------|
| 2021 Estimated | 1.40%    | \$ 6,660,000 | \$ (340,000) | -4.86%   | \$ 159,840 | \$ 6,500,160 |
| 2020 Projected | 1.40%    | \$ 7,000,000 | \$ (396,300) | -5.36%   | \$ 168,000 | \$ 6,832,000 |
| 2019           | 1.40%    | \$ 7,396,300 | \$ 486,980   | 7.05%    | \$ 177,511 | \$ 7,218,789 |
| 2018           | 1.40%    | \$ 6,909,320 | \$ 668,650   | 10.71%   | \$ 165,824 | \$ 6,743,496 |
| 2017           | 1.40%    | \$ 6,240,670 | \$ (605,366) | -8.84%   | \$ 149,776 | \$ 6,090,894 |
| 2016           | 1.40%    | \$ 6,846,036 | \$ 518,265   | 8.19%    | \$ 164,305 | \$ 6,681,731 |
| 2015           | 1.40%    | \$ 6,327,771 | \$ (65,523)  | -1.02%   | \$ 151,867 | \$ 6,175,904 |
| 2014           | 1.40%    | \$ 6,393,294 | \$ 215,828   | 3.49%    | \$ 153,439 | \$ 6,239,855 |
| 2013           | 1.40%    | \$ 6,177,466 | \$ 146,059   | 2.42%    | \$ 148,259 | \$ 6,029,207 |
| 2012           | 1.40%    | \$ 6,031,407 | \$ 127,748   | 2.16%    | \$ 144,754 | \$ 5,886,653 |

|                                   |                        |                        |                           |                        |
|-----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>310.051 Local Services Tax</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|                                   | <b>\$348,401</b>       | <b>\$330,000</b>       | <b>\$340,000</b>          | <b>\$340,000</b>       |

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

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

amounts under \$12,000, any amount up to \$5 is remitted to the school district first, and any remaining charges collected above the \$5 is remitted to the Township.

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

**321 BUSINESS LICENSES & PERMITS**

|                                    | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>321.061 Transient Retailers</b> | <b>\$1,118</b>         | <b>\$1,200</b>         | <b>\$500</b>              | <b>\$750</b>           |

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

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

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>321.062 Home Occupation Permits</b> | <b>\$75</b>            | <b>\$200</b>           | <b>\$200</b>              | <b>\$200</b>           |

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

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>321.080 Comcast Cable Franchise Fee</b> | <b>\$258,965</b>       | <b>\$250,000</b>       | <b>\$260,000</b>          | <b>\$260,000</b>       |

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

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>321.081 Windstream Franchise Fee</b> | <b>\$4,699</b>         | <b>\$4,700</b>         | <b>\$4,530</b>            | <b>\$4,530</b>         |



Windstream, a second cable company, provides services to a small portion of the Township and has a franchise that also requires a franchise fee of 5% of gross revenues. Windstream filed for bankruptcy protection in 2019, and that becomes effective in 2020. It is unknown how this will affect the franchise fees for 2021.

|                                       | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------------|----------------|----------------|-------------------|----------------|
| <b>321.082 Cellular Franchise Fee</b> | \$500          | \$0            | \$0               | \$0            |

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

**22 NON-BUSINESS LICENSES & PERMITS**

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>322.030 Municipal Liens</b> | \$72           | \$0            | \$10              | \$0            |

The Township has outstanding municipal liens on file with the County Recorder of Deeds. At the time of a property transfer, these liens are paid in full with interest. When a property transfer occurs, funds are remitted to the Township.

|                                      | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------------|----------------|----------------|-------------------|----------------|
| <b>322.081 On-Lot Sewage Permits</b> | \$0            | \$0            | \$2,000           | \$0            |

Occasionally, a new septic system is installed outside the sewer service area. This account reflects the revenue received for applicable permits.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>322.082 Sign Permits &amp; Renewals</b> | \$18,175       | \$11,000       | \$18,000          | \$18,000       |

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

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



| <b>322.083 Conditional Use Hearing Permits</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$800</b>       | <b>\$500</b>       | <b>\$500</b>          | <b>\$500</b>       |

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

| <b>322.300 Driveway Permits</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                 | <b>\$1,200</b>     | <b>\$1,500</b>     | <b>\$1,500</b>        | <b>\$1,500</b>     |

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

| <b>322.500 Pave Cut Application Fees</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$6,450</b>     | <b>\$5,500</b>     | <b>\$5,500</b>        | <b>\$5,500</b>     |

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

| <b>322.900 Fiber Optic License Fees</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$27,452</b>    | <b>\$27,452</b>    | <b>\$27,452</b>       | <b>\$27,452</b>    |

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

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

**331 FINES**

| <b>331.110 DUI Fines/Restitution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                      | <b>\$59,157</b>    | <b>\$45,000</b>    | <b>\$45,000</b>       | <b>\$45,000</b>    |

Since 1989, the Township has utilized a bill billed to individuals who are found guilty of violating the Motor Vehicle Code's DUI section. This fee is added to any fines levied by the Court through the Centre County Court Administrator's office. The charges are also representative of the police officers' time and testing costs incurred due to the individual's arrest. Historically, defendants have paid these costs on an installment basis. However, there are occasions when these fines are not paid, such as when the individual has been found guilty of an additional offense or if an individual violates his/her Accelerated Rehabilitation Schedule (ARD). Beginning in 2020, All county/magistrate fines are accounted for in this account.

| <b>331.120 False Alarm Fees</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                 | <b>\$225</b>       | <b>\$300</b>       | <b>\$300</b>          | <b>\$300</b>       |

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.

| <b>331.140 Motor Vehicle/Parking/Grass &amp; Weeds / Snow Violations</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$12,659</b>    | <b>\$20,000</b>    | <b>\$6,000</b>        | <b>\$10,000</b>    |

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

**332 FORFEITS**

| <b>332.XXX Miscellaneous Forfeitures</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$769</b>       | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         |

This account represents miscellaneous forfeitures received.

**341 INTEREST**

| <b>341. Interest Earnings</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                               | <b>\$131,413</b>   | <b>\$66,200</b>    | <b>\$75,700</b>       | <b>\$75,700</b>    |

|         |                    |          |
|---------|--------------------|----------|
| 341.000 | JSSB Bank Interest | \$60,400 |
|---------|--------------------|----------|

|         |   |          |
|---------|---|----------|
| 341.000 | AmeriServ Bank Interest                 | \$2,500  |
| 341.000 | AmeriServ Bank CD Interest              | \$2,500  |
| 341.010 | JSSB Earned Income Tax Account Interest | \$100    |
| 341.020 | JSSB Real Estate Tax Account Interest   | \$200    |
| 341.100 | Certificates of Deposits                | \$10,000 |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account currently earning over 1.00% annually at Jersey Shore State Bank.

In 2020, the Township opened several Prime Accounts with PLGIT obtaining a higher rate of interest than the standard PLGIT accounts.

**342 RENTS & ROYALTIES**

| <b>342.210 CRCOG Building<br/>Rental Payment</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
|  | <b>\$42,829</b>        | <b>\$42,829</b>        | <b>\$42,829</b>           | <b>\$42,829</b>        |

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

**351 FEDERAL GRANTS**

| <b>351.030 DUI &amp; Corridor<br/>Grant Reimbursements</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
|  | <b>\$41,838</b>        | <b>\$40,000</b>        | <b>\$43,435</b>           | <b>\$22,484</b>        |

Since 1995, the Township has received DUI Checkpoint grant funding to provide for police officers’ overtime, materials, and testing supplies to conduct checkpoints for the Motor Vehicle Code violators. Ferguson Township administers this program for all of Centre County, and each of the police departments within the County participates in staffing the checkpoints. The current grant period is two years and ends on September 30, 2022.

**354 STATE GRANTS**

| <b>354.022 Occupant Protection (Buckle up) Reimbursement</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | \$3,041            | \$2,600            | \$2,600               | \$9,726            |

This account provides for the reimbursements from the Occupant Protection (Buckle-Up) program based on the Township costs. Ferguson Township administers the program grant for all participating police departments in Centre County. The grant term is two years ending September 30, 2022.

| <b>354.024 Police Academy Reimbursement</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | \$0                | \$17,159           | \$0                   | \$18,159           |

This account provides for reimbursements from the state related to the cost of training officers at the police academy. For 2021, one officer may be attending the academy. The budget reflects reimbursement for one officer.

| <b>354.025 Drive Safe Reimbursement</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | \$4,100            | \$4,200            | \$4,200               | \$9,714            |

This account provides for the Aggressive Driving (Drive Safe) reimbursements and Pedestrian Program based on the Township costs. The pedestrian safety project is reserved for State College Borough. Ferguson Township administers the grant for all of the participating police departments in Centre County. The grant is for two years ending September 30, 2022.

| <b>354.027 BNI Local Drug Task Force</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | \$2,856            | \$13,500           | \$2,856               | \$2,856            |

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.

| <b>354.030 Winter Snow Agreement</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                      | \$3,622            | \$3,622            | \$3,622               | \$4,692            |

In 2020, the Township entered a new 5-year agreement, ending in 2025, with the Pennsylvania Department of Transportation to remove snow and ice from Whitehall Road from Route 26 West College Avenue to Blue Course Drive. The agreement calls for the following funding

|      |         |      |       |
|------|---------|------|-------|
| 2021 | \$4,692 | 2024 | 5,127 |
| 2022 | 4,833   | 2025 | 5,281 |

|      |       |       |          |
|------|-------|-------|----------|
| 2023 | 4,977 | Total | \$24,910 |
|------|-------|-------|----------|

**355 STATE SHARED REVENUE**

|                                   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|-----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>355.000 State Police Fines</b> | <b>\$9,859</b>         | <b>\$10,000</b>        | <b>\$10,000</b>           | <b>\$10,000</b>        |

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

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>355.010 Public Utility Realty Taxes (PURTA)</b> | <b>\$9,171</b>         | <b>\$11,142</b>        | <b>\$10,226</b>           | <b>\$10,226</b>        |

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

|                                   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|-----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>355.040 Liquor License Tax</b> | <b>\$4,200</b>         | <b>\$3,900</b>         | <b>\$3,600</b>            | <b>\$3,600</b>         |

The Township receives licensing fees for twelve (12) hotels-/restaurants that have liquor-licensed establishments. Annually, the Commonwealth of Pennsylvania's Bureau of Liquor Control issues licenses that include a \$300 annual fee remitted to the municipality where the licensed establishment is located. Establishments with liquor licenses in Ferguson Township include Champs, American Legion Post 245, Hi-Way Pizza West, The Old Oak Tavern, Northland Recreation Center Inc., TGI Fridays (Metz Enterprises, Inc.), the Veterans Club 5825 Inc, Giant Food Store, Brewmeisters B&B, Quality Inn, Sheetz, and Weis Markets.

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>355.050 Act 205 Pension State Aid</b> | <b>\$425,001</b>       | <b>\$425,001</b>       | <b>\$418,526</b>          | <b>\$418,526</b>       |

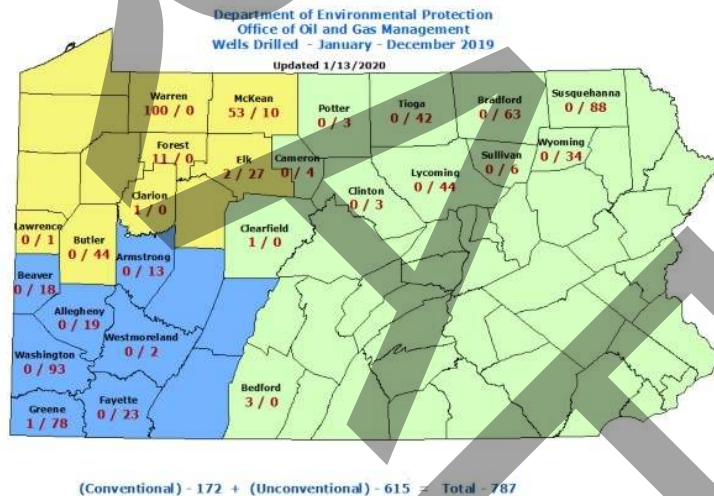
The State provides funding assistance for the Township's pension plans in accordance with Act 205. The state requires the funding to be transferred into the appropriate pension plans within 60 days of receipt. This funding is commonly received in late September or early October.

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>355.070 Foreign Fire Relief Funding</b> | <b>\$127,838</b>       | <b>\$127,838</b>       | <b>\$127,884</b>          | <b>\$127,884</b>       |

The State provides funding assistance to fund the State College Fire Relief Fund. This funding is derived from a 2% tax on out-of-state insurance companies writing policies in Pennsylvania. In accordance with DCED regulations, this funding needs to be deposited in the General Fund Revenue and then transferred to the appropriate Fire Company within 60 days of receipt. This funding is generally received in late September or early October and then transferred to the State College Volunteer Fire Relief Association.

| <b>355.090 Marcellus Shale Impact Fee</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$4,703</b>     | <b>\$4,703</b>     | <b>\$3,760</b>        | <b>\$3,760</b>     |

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



**356 STATE PAYMENTS IN-LIEU**

| <b>356.010 State Forest Lands</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-----------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                   | <b>\$4,862</b>     | <b>\$4,862</b>     | <b>\$4,862</b>        | <b>\$4,862</b>     |

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

| <b>356.020 Game Commission Lands</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                      | <b>\$0</b>         | <b>\$3,064</b>     | <b>\$3,111</b>        | <b>\$3,111</b>     |

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

**357 LOCAL GOVERNMENT GRANTS**

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>357.030 County Liquid Fuels Tax Grant</b> | <b>\$0</b>             | <b>\$30,000</b>        | <b>\$30,000</b>           | <b>\$50,000</b>        |

The Township requests funding from the county liquid fuels typically every other year. For 2021, the Township is requesting \$50,000. According to the Liquid Fuels auditors, this money needs to be deposited in the General Fund. The Township is electing to transfer this funding to the Liquid Fuels Fund.

**358 LOCAL GOVERNMENT SHARED PAYMENTS**

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>358.300 Custodian Services Revenue</b> | <b>\$34,408</b>        | <b>\$35,000</b>        | <b>\$36,000</b>           | <b>\$37,000</b>        |

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

**359 LOCAL PAYMENTS IN-LIEU**

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>359.000 Penn State Tax Settlement</b> | <b>\$146,779</b>       | <b>\$160,398</b>       | <b>144,535</b>            | <b>\$144,535</b>       |

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

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



| Year           | CPI   | Impact Fee | Fee In-Lieu | Total      |
|----------------|-------|------------|-------------|------------|
| 2021 Estimated | 1.40% | \$ 144,535 | \$ 2,244    | \$ 146,779 |
| 2020 Projected | 1.40% | \$ 144,535 | \$ 2,244    | \$ 146,779 |
| 2019           | 2.70% | \$ 144,535 | \$ 2,244    | \$ 146,779 |
| 2018           | 2.70% | \$ 148,347 | \$ 3,932    | \$ 152,279 |
| 2017           | 2.20% | \$ 144,511 | \$ 3,251    | \$ 147,762 |
| 2016           | 2.10% | \$ 141,400 | \$ 3,251    | \$ 144,651 |
| 2015           | 2.35% | \$ 140,018 | \$ 3,251    | \$ 143,269 |
| 2014           | 2.35% | \$ 133,034 | \$ 3,694    | \$ 136,728 |
| 2013           | 3.50% | \$ 136,731 | \$ -        | \$ 136,731 |

### 361 GENERAL GOVERNMENT REVENUE

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>361.000 Administrative/NSF<br/>Fee Revenue</b> | <b>\$258</b>   | <b>\$100</b>   | <b>\$100</b>      | <b>\$100</b>   |

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.

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>361.310 Subdivision Plan<br/>Submission Fees</b> | <b>\$1,500</b> | <b>\$2,200</b> | <b>\$0</b>        | <b>\$300</b>   |

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

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>361.320 Site Plan/Land<br/>Development Plan<br/>Subdivision Fees</b> | <b>\$5,175</b> | <b>\$300</b>   | <b>\$3,000</b>    | <b>\$3,000</b> |

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

|  | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|--|-----------------|-----------------|-------------------|-----------------|
| <b>361.321 Township Engineer<br/>Review Fees</b> | <b>\$15,852</b> | <b>\$15,000</b> | <b>\$15,000</b>   | <b>\$15,000</b> |

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

|                               | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|-------------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>361.330 Zoning Permits</b> | <b>\$39,710</b> | <b>\$35,000</b> | <b>\$40,000</b>   | <b>\$35,000</b> |



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

| Description                                | 2017       | 2018       | 2019       | 2020 thru 9/30 |
|--|------------|------------|------------|----------------|
| New Homes                                  | 30         | 31         | 294        | 6              |
| Multi-Unit Dwellings                       | 0          | 0          | 1          | 0              |
| Additions                                  | 89         | 90         | 65         | 51             |
| Other (rental permits, signs, alterations) | 229        | 227        | 228        | 150            |
| <b>Total</b>                               | <b>348</b> | <b>348</b> | <b>588</b> | <b>207</b>     |

|                               |                    |                    |                       |                    |
|-------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>361.331 Rental Permits</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                               | <b>\$9,845</b>     | <b>\$6,000</b>     | <b>\$6,000</b>        | <b>\$6,000</b>     |

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.

|                                      |                    |                    |                       |                    |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>361.340 Hearing/Variance Fees</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                      | <b>\$2,300</b>     | <b>\$2,500</b>     | <b>\$2,000</b>        | <b>\$2,000</b>     |

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.

|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>361.410 Lighting Plan Application Fee</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | <b>\$200</b>       | <b>\$300</b>       | <b>\$200</b>          | <b>\$200</b>       |

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

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>361.630 State College Area School District Tax Collection Commission</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | <b>\$73,486</b>    | <b>\$42,000</b>    | <b>\$40,000</b>       | <b>\$40,000</b>    |

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

|                                   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-----------------------------------|----------------|----------------|-------------------|----------------|
| <b>361.650 Tax Certifications</b> | <b>\$6,520</b> | <b>\$7,000</b> | <b>\$10,500</b>   | <b>\$9,000</b> |

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

|                                       | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------------|----------------|----------------|-------------------|----------------|
| <b>361.710 Miscellaneous Bid Fees</b> | <b>\$48</b>    | <b>\$50</b>    | <b>\$0</b>        | <b>\$0</b>     |

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

### 362 PUBLIC SAFETY REVENUE

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>362.000 Miscellaneous Police Revenue</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$30</b>       | <b>\$0</b>     |

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

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>362.010 Ag Progress Days Revenue</b> | <b>\$0</b>     | <b>\$7,500</b> | <b>\$0</b>        | <b>\$8,000</b> |

This is reimbursement from Penn State University for the police services' expenses during the annual Ag Progress Days event. It is assumed that AG Progress will return in 2021. This estimate is based on 100 hours at \$80/hour.

|  | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|--|-----------------|-----------------|-------------------|-----------------|
| <b>362.101 Police Assistance at PSU Football Games</b> | <b>\$46,187</b> | <b>\$43,500</b> | <b>\$0</b>        | <b>\$44,000</b> |

Revenues are received from Penn State University for assistance at sporting events by the Township Police Department. It is assumed that PSU will have a full schedule in 2021.

|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|----------------|----------------|-------------------|----------------|
| <b>362.110 Accident Reports</b> | <b>\$3,463</b> | <b>\$3,600</b> | <b>\$2,000</b>    | <b>\$3,000</b> |

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

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>362.111 Local Background Checks</b> | <b>\$162</b>   | <b>\$100</b>   | <b>\$200</b>      | <b>\$100</b>   |

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

| <b>362.112 Police Officer Test Fees</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | \$0                | \$0                | \$0                   | \$1,275            |

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

| <b>362.220 Residential Parking Permits</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | \$225              | \$250              | \$250                 | \$250              |

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

| <b>362.450 Special Events Permits</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                       | \$40               | \$40               | \$25                  | \$50               |

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

**365 HEALTH SERVICES**

| <b>365.200 Health Inspection Fees</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                       | \$10,238           | \$8,500            | \$8,500               | \$8,500            |

According to the detailed invoices received to September 2020, the following inspections were completed. The amount charged to the Township is based on hours and administrative costs plus mileage. The State College Borough's Health Department provides health inspections.

| <b>Quarter</b>            | <b>Restaurants/Retail</b> | <b>Others</b> |
|---------------------------|---------------------------|---------------|
| 4 <sup>th</sup> Qtr. 2019 | 13                        | 5             |
| 1 <sup>st</sup> Qtr. 2020 | 8                         | 6             |
| 2 <sup>nd</sup> Qtr. 2020 | 11                        | 0             |
| 3 <sup>rd</sup> Qtr. 2020 | NA                        | NA            |

**389 MISCELLANEOUS REVENUE**

| <b>389.000 Miscellaneous Revenues</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|

**\$2,522                      \$2,600                      \$6,500                      \$2,600**

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

|   |                        |                        |                           |                        |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>389.010 Unemployment<br/>Comp Refund</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|   | <b>\$3,611</b>         | <b>\$0</b>             | <b>\$2,302</b>            | <b>\$0</b>             |

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

|                                    |                        |                        |                           |                        |
|------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>389.015 Electricity Refunds</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|                                    | <b>\$2,700</b>         | <b>\$0</b>             | <b>\$0</b>                | <b>\$0</b>             |

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

|   |                        |                        |                           |                        |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>389.020 Property Insurance<br/>Claims Payments</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|   | <b>\$70,260</b>        | <b>\$10,000</b>        | <b>\$0</b>                | <b>\$0</b>             |

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

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>389.040 Safety Program<br/>Payments</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$0</b>             | <b>\$2,000</b>         | <b>\$2,000</b>            | <b>\$2,000</b>         |

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

|   |                        |                        |                           |                        |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>389.050 Health Insurance<br/>Refunds</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|   | <b>\$249,719</b>       | <b>\$100,000</b>       | <b>\$110,647</b>          | <b>\$90,000</b>        |

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

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>389.060 Purchase Card<br/>Rebates</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$787</b>           | <b>\$500</b>           | <b>\$619</b>              | <b>\$600</b>           |

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

| 389.080 Workers Comp Refunds | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|------------------------------|-------------|-------------|----------------|-------------|
|                              | \$2,818     | \$0         | \$10,190       | \$0         |

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

| 389.090 Wellness Fund Grants | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|------------------------------|-------------|-------------|----------------|-------------|
|                              | \$1,000     | \$1,000     | \$1,000        | \$1,000     |

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

**392 INTERFUND TRANSFERS IN**

| 392.065 Transfers In-Non-Uniform Pension Plan | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---|-------------|-------------|----------------|-------------|
|   | \$143,327   | \$70,766    | \$64,291       | \$22,648    |

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

| FERGUSON TOWNSHIP<br>ACT205 REFUND CALCULATION |                  |                  |
|--|------------------|------------------|
| Description                                    | 2020             | 2021             |
| Police MMO                                     | 303,383          | 361,367          |
| Non-Uniform MMO                                | 250,852          | 234,511          |
| <b>Gross Pension Expense Subtotal</b>          | <b>554,235</b>   | <b>595,878</b>   |
| Less State Funding                             | (418,526)        | (418,526)        |
| <b>Net Township Pension Cost</b>               | <b>135,709</b>   | <b>177,352</b>   |
| Less Township Funding (26 pays)                | (200,000)        | (200,000)        |
| <b>Refund due to General Fund</b>              | <b>-\$64,291</b> | <b>-\$22,648</b> |
| <b>Total State Funding</b>                     | <b>418,526</b>   | <b>418,526</b>   |
| Less Police MMO                                | (303,383)        | (361,367)        |
| <b>Non Uniform State Funding</b>               | <b>115,143</b>   | <b>57,159</b>    |

**395 REFUNDS OF PRIORS YEARS EXPENDITURES**

| 395.000 Refunds of Prior Years' Expenditures | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|--|-------------|-------------|----------------|-------------|
|--|-------------|-------------|----------------|-------------|

**-\$32,153**

**\$0**

**\$0**

**\$0**

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

DRP  
REF

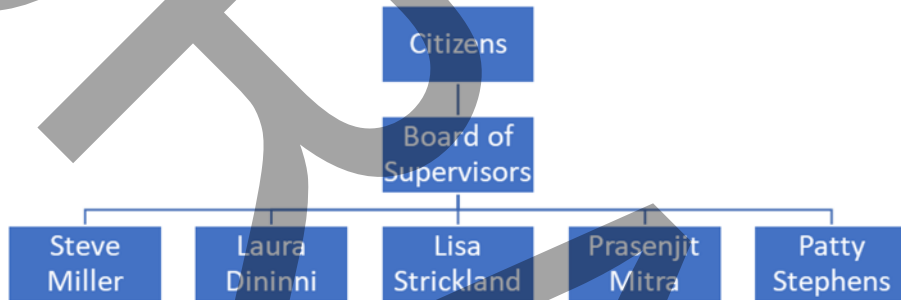
**01 GENERAL FUND  
EXPENDITURES**

**Note concerning salaries.**

It is important to be aware that for the new budget year, merit pay is reported separately in account 01.489.112. Merit pay is included in the current and past years on the document. Merit pay becomes part of the base wage and, as a result, is reported in base wages for those years. Hopefully, this information will help the readers better understand the differences in salary amounts.

**400 GENERAL GOVERNMENT**

*Elected Officials Organizational Chart*



| 400.105 Supervisors Salaries | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|------------------------------|-------------|-------------|----------------|-------------|
|                              | \$19,421    | \$20,625    | \$20,625       | \$20,625    |

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

| 400.240 General Expense | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------------------|-------------|-------------|----------------|-------------|
|                         | \$5,703     | \$5,000     | \$3,500        | \$5,000     |

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

| 400.320 C-Net Contribution | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|----------------------------|-------------|-------------|----------------|-------------|
|                            | \$24,345    | \$26,106    | \$25,017       | \$27,523    |

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

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

| <b>400.330 Transportation</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                               | <b>\$0</b>         | <b>\$250</b>       | <b>\$0</b>            | <b>\$250</b>       |

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

| <b>400.420 Dues, Subscriptions, Memberships &amp; Conferences</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$4,673</b>     | <b>\$7,800</b>     | <b>\$3,700</b>        | <b>\$6,800</b>     |

This expenditure item covers the various subscription, memberships, and dues expenses of the Board. Included in this expense item are the costs associated with attending the Pennsylvania Municipal League (PML) Annual Summit. The budget provides for registration, meals, and hotel accommodations, assuming the attendance of three Board members.

PML acts as our municipal voice in both the State Legislature and in Congress. In doing so, it keeps us informed about current legislation and carries our concerns to the state and federal lawmakers by educating our fellow members and through professional lobbyists. The League continues to advocate for pension reform, Act 111 Collective Bargaining reform, local police use of RADAR, telecommunications legislation, and more. In addition to this vital aspect of the League, the League also provides programs designed that specifically address municipal concerns. The services provided include the PennPRIME Insurance Trust, which includes worker’s compensation insurance and all liability insurance lines. “U-Comp” insurance provides unemployment compensation insurance. PELRAS (Public Employer Labor Relations Advisory Service) provides training and discounted rates for high-quality labor law firms and training programs for elected and appointed officials. And the Municipal Utility Alliance, providing expertise in energy purchase and negotiations. Included in this budget line item are seminars conducted by PML and may be helpful for Board members.

Also reflected in this account is membership in the International Town and Gown Association Membership. Membership of this Association provides the Township with access to training, resources, and networking opportunities pertinent to communities’ home to educational institutions.

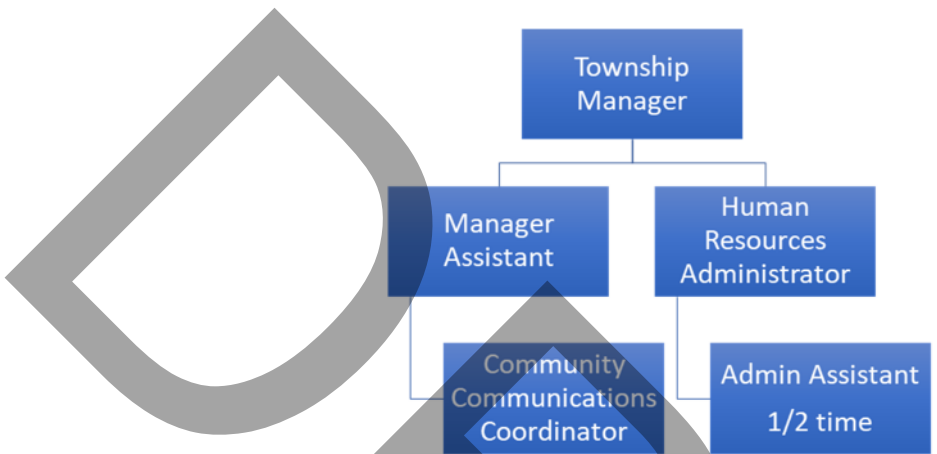


This account includes the following:

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

**401 EXECUTIVE**

**Administration Organizational Chart**



**Administrative Department Mission Statement**

The Department of Administration will strive to advance professional management through open and accountable government leadership dedicated to providing sound fiscal management, public safety, responsible planning, recreational opportunities, and quality community infrastructure. Our goal is to continue as a progressive, healthy, and livable community for future generations.

**Administrative Department Goal Statement**

The Administration Department includes the Township Manager, Assistant to the Manager, Human Resources Administrator, and Communications Coordinator. Additionally, the Department shares one full-time Administrative Assistant with the Finance Department. This department aims to provide efficient, effective oversight of the other municipal departments and provide administrative support for "big-picture" initiatives and projects for Ferguson Township and the Board of Supervisors.

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

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

|  | 2019<br>Actual   | 2020<br>Budget   | 2020<br>Projected | 2021<br>Budget   |
|--|------------------|------------------|-------------------|------------------|
| <b>401.110 Township Manager Salary</b> | <b>\$112,746</b> | <b>\$116,303</b> | <b>\$116,303</b>  | <b>\$118,050</b> |

This line item reflects the salary of the Township Manager.

|                                   | 2019<br>Actual  | 2020<br>Budget   | 2020<br>Projected | 2021<br>Budget   |
|-----------------------------------|-----------------|------------------|-------------------|------------------|
| <b>401.112 Assistants' Salary</b> | <b>\$57,542</b> | <b>\$126,742</b> | <b>\$138,333</b>  | <b>\$140,400</b> |

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

|  | 2019<br>Actual   | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|--|------------------|-----------------|-------------------|-----------------|
| <b>401.114 Administrative Staff Salaries</b> | <b>\$116,178</b> | <b>\$36,861</b> | <b>\$39,700</b>   | <b>\$40,296</b> |

This line item accounts for the Communications Coordinator's salaries and part-time or contracted Recording Secretary to take minutes at various Township public meetings.

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>401.210 Office Supplies</b> | <b>\$1,547</b> | <b>\$2,000</b> | <b>\$1,000</b>    | <b>\$1,500</b> |

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

|                                | 2019<br>Actual  | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|-----------------|----------------|-------------------|----------------|
| <b>401.240 General Expense</b> | <b>\$22,536</b> | <b>\$4,000</b> | <b>\$3,500</b>    | <b>\$3,500</b> |

Generally, expenses attributable to this account include petty cash expenditures, contracted services for shredding of documents, pre-employment physical examinations, lunch or dinner for municipal meetings, and new hire processing. This account also includes other expenses that are not accounted for elsewhere within the administration of the Township. The amount has been adjusted to reflect expectations of expenditures in 2021.

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>401.252 Electronic Equipment Maintenance</b> | <b>\$4,280</b> | <b>\$4,500</b> | <b>\$5,500</b>    | <b>\$5,500</b> |

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

|  |         |                                  |         |
|--|---------|----------------------------------|---------|
| TASKALFA 5052 copier lease (Great America) (\$218/month) | \$3,150 | Pitney Bowes Postage Meter lease | \$2,000 |
| Taskalfa 5052 maintenance fees                           | \$350   |                                  |         |

|                               |                    |                    |                       |                    |
|-------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>401.320 Communications</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                               | <b>\$15,819</b>    | <b>\$20,500</b>    | <b>\$15,000</b>       | <b>\$20,500</b>    |

This account covers the costs related to communications that improve operational systems that support productivity and informational updates to Township stakeholders. Communication costs for all departments except for the Public Works and Police Departments are covered under this account. The costs for cell phones, postage for routine mailing, and the semi-annual newsletter, as well as express mailings, are included. New expenditures added in 2019 are still supported to fund promotional publications and materials to increase civic engagement and community events participation. Other unforeseen expenditures are budgeted at \$1,000.

|   |         |                                   |         |
|---|---------|-----------------------------------|---------|
|   |         | Verizon Hot Spots                 | \$725   |
| Constant Contact                                | \$400   | US Postal Service Routine Postage | \$7,000 |
| Federal Express                                 | \$200   | Special Mailings                  | \$1,500 |
| <b>Print Material</b>                           |         | <b>Online Material</b>            |         |
| Fall/spring print newsletters (black and white) | \$6,000 | Adobe Creative Suites             | \$600   |
| Coffee & Conversation                           | \$100   | Social Media Promotions           | \$200   |
| Misc. Promotional Material                      | \$1,000 |                                   |         |

| <b>401.329 Community Engagement</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                     | <b>\$1,834</b>     | <b>\$7,500</b>     | <b>\$400</b>          | <b>\$4,000</b>     |

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

|   |         |                             |         |
|---|---------|-----------------------------|---------|
| Community Engagement Internship Program | \$2,500 | Community Engagement Events | \$1,000 |
| Meals for Events                        | \$500   |                             |         |

| <b>401.330 Transportation</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                               | <b>\$194</b>       | <b>\$250</b>       | <b>\$0</b>            | <b>\$250</b>       |

This line item covers mileage cost for using a personal vehicle by administrative staff to conduct Township business. In most cases, this is for transportation to and from professional development conferences in municipal vehicles, which are typically eligible for reimbursement by their respective organizations and result in a credit to the account.

| <b>401.340 Advertising &amp; Printing</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$18,092</b>    | <b>\$24,000</b>    | <b>\$13,900</b>       | <b>\$19,000</b>    |

The Township’s Home Rule Charter requires that each Board meeting agenda be advertised in the newspaper’s legal section. Legal, classified, and display advertising informs residents of public works projects and municipal services and meets legal advertising requirements. The costs associated with this budget account are anticipated as follows:

|                             |          |                |         |
|-----------------------------|----------|----------------|---------|
| Codification Update         | \$5,000  | Printing Costs | \$2,000 |
| Display & Legal Advertising | \$12,000 |                |         |

| <b>401.350 Bonding</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|------------------------|--------------------|--------------------|-----------------------|--------------------|
|                        | <b>\$1,250</b>     | <b>\$625</b>       | <b>\$625</b>          | <b>\$625</b>       |

The bond for the Township Manager/Secretary/Treasurer is paid for under the Home Rule Charter and the Administrative Code. The bond is set in an amount of 5% of the Township’s annual budget. Since 2017, the bond amount was required to be increased to \$750,000 to comply with the 2016 Liquid Fuels

Audit. The amount will remain the same in 2021. The employees' blanket bond is included in general liability coverage.

| <b>401.420 Dues,<br/>Subscriptions,<br/>Memberships &amp;<br/>Conferences</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2018<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$13,043</b>        | <b>\$12,700</b>        | <b>\$4,500</b>            | <b>\$12,750</b>        |

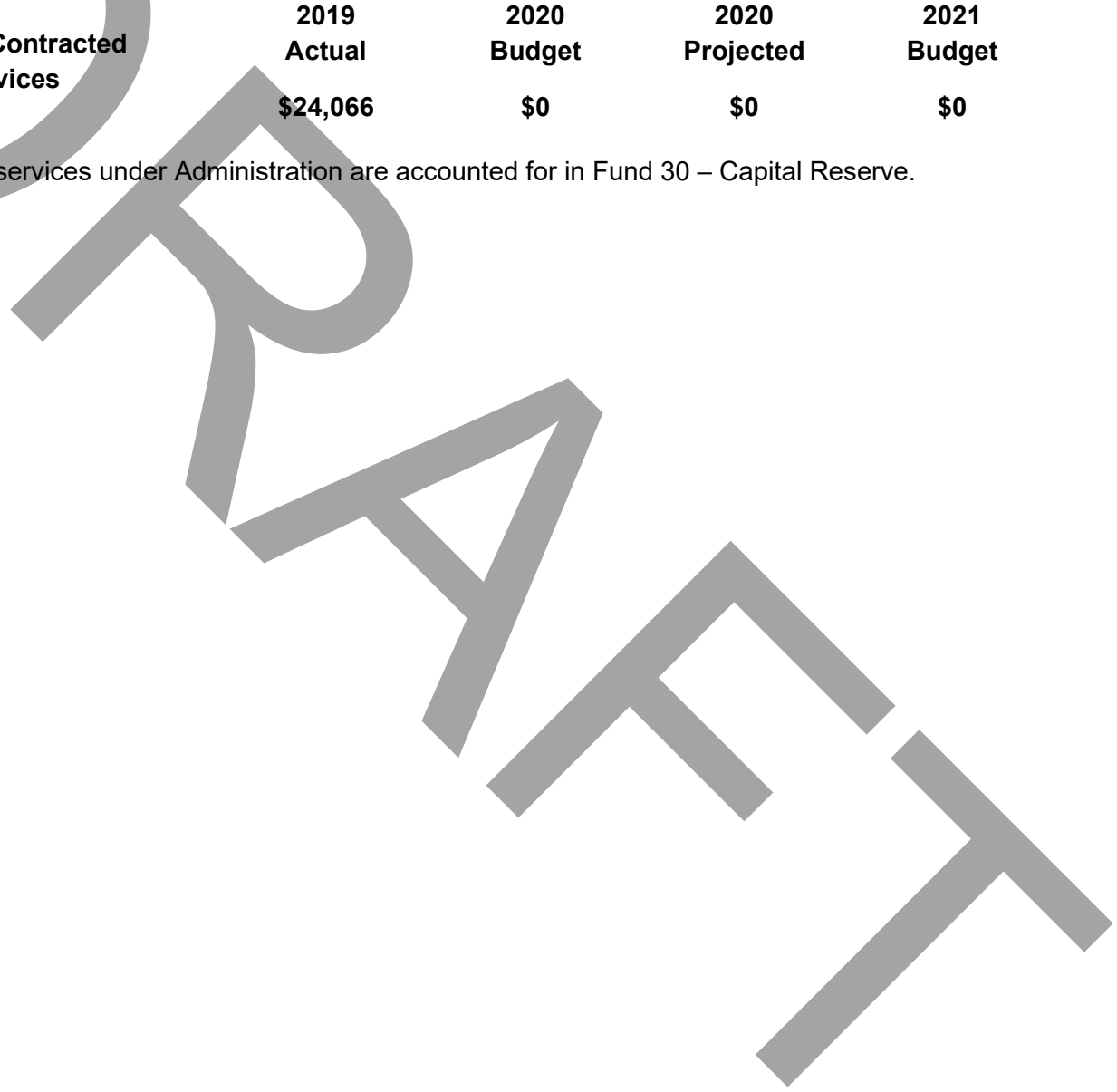
Memberships in various professional organizations and attending conferences and training seminars are essential to keep staff abreast of local government changes. These professional memberships and conferences allow the staff to gain current information, learn about innovative ideas and concepts, provide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

|  |         |   |         |
|--|---------|---|---------|
| Membership APMM<br>(Association for PA<br>Municipal<br>Management) (2) | \$350   | Subscriptions<br>(Governing,<br>Pennsylvanian & PA<br>Township News)  | \$100   |
| Conference APMM<br>(May 23-26, 2021),<br>PA; Manager and<br>Asst. Mgr. | \$1,700 | PELRAS (Three<br>attendees - State<br>College, PA)<br>Manager, Asst. to the<br>Mgr. and HR Admin.                                 | \$700   |
| Membership ICMA –<br>Manager and Asst. to<br>the Manager.              | \$1,600 | ICMA Conference<br>(Portland, OR;<br>October 3 - 6)<br>Manager and Asst. to<br>the Manager.                                       | \$3,800 |
| APMM Executive<br>Development<br>Conference                            | \$500   | International<br>Town/Gown Council<br>Annual Conference<br>(Milwaukee, WI; May<br>24 - 26) Manager<br>and Asst. to the<br>Manager | \$2,500 |
| Society for Human<br>Resource<br>Management                            | \$600   | City-County<br>Communications &<br>Marketing  | \$400   |

|   |       |  |  |  |
|---|-------|--|--|--|
| Membership & Certification (HR Admin.)      |       |  |  |  |
| Workshops & miscellaneous training seminars | \$500 |  |  |  |

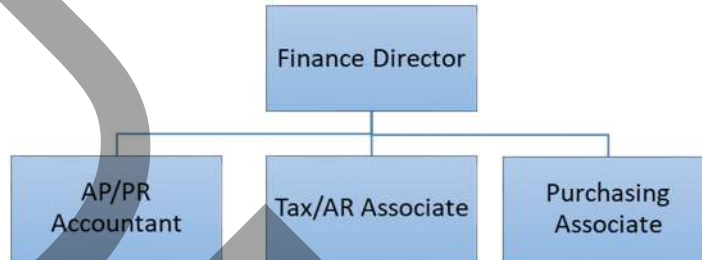
| <b>401.450 Contracted Services</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                    | <b>\$24,066</b>    | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         |

All contracted services under Administration are accounted for in Fund 30 – Capital Reserve.



## 402 FINANCE DEPARTMENT

### Finance Department Organizational Chart



### *Finance Department Mission Statement*

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

### *The Finance Department Budget Message*

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

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

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

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

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

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

Historically, changes in revenue and expenditures occur over the years, rather than months. Trend monitoring is a valuable tool to adjust for such changes. The Finance Department works with the Township staff and other related agencies, the Governmental Accounting Standards Board, the



Government Finance Officers Association, the Centre Region COG, and municipalities to obtain critical information on the health of the Township at large. This way, the Township can proactively manage the Township operations to adjust to these changes.

Grant funding has been a valuable revenue source for the Township. The administration works closely with local agencies, developers, and PA state agencies to locate and secure grant funding where possible. Grants supplement tax revenues and reduce the burden on the Township taxpayers.

## TAX COLLECTION

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

## FINANCE ITEMS

The Township uses the Springbrook accounting software, a robust, affordable ERP package for daily transactions. The modules include general ledger, accounts receivable, cash receipts, accounts payable, project management, fixed assets, clearinghouse, and bank reconciliation.

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

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

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

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

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

## Strategic Planning

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

### Goal 1.0 Financial Stability

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

### Goal 2.0 Adequate Staffing

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

### Goal 4.0 Service Delivery

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

### Goal 8.0 Regional Programs

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

### Accomplishments for 2020 include

- Submitted for the GFOA (Government Finance Officers Association) budget presentation award for the 2020 annual operating budget. Due to COVID-19, the award is delayed.
- Collected more than 11,000 tax bills for the Township and School District Real Estate Taxes over \$27 million.
- Implemented Laserfiche Forms for requisitions, check requests, and updated purchase orders workflow.
- Prepared billing and collected Township revenues, including electronic receipts
- Made payments to vendors and employees for services rendered, including electronic vendor billing and vendor payments.
- Prepared reports for the pensions plans, such as the MMO, AG385, Act205
- Prepared property insurance and workers comp renewals.
- Worked with Hinton & Associates regularly to manage computers and software issues.
- Ordered new computer hardware and software for Township.
- Worked with Engineering in selecting a Work Order/Inventory software package
- Worked with Baker Tilly to prepare the DCED annual audit and the Comprehensive Annual Financial Report (CAFR) for the 2019 fiscal year and obtain the GFOA financial reporting award.

- Worked with staff through the Township annual audit, the state pension audit, the liquid fuels audit, and the school district audit of the Township.
- Scanned invoice documents into the network for upload into the Springbrook system for 2020, allowing staff to work remotely during the COVID closing.
- Reported to the Board and public on quarterly financial results.
- Accumulated COVID-19 expenses and submitted to the County receiving \$160K+ for the township.
- Prepared the monthly Bank Reconciliations, Treasurer reports, and voucher reports.
- Implemented shared Capital Improvement Plan documents for 2021-2025 using Microsoft Sharepoint, allowing staff to work on the same document simultaneously rather than emailing back and forth, creating multiple copies prone to errors.
- Maintained membership in American Fraud Examiners Association to mitigate potential weaknesses in the internal controls of the Township.
- Chaired the Finance Directors meetings, attended the CRCOG Finance Committee, Police Pension Committee, the newly formed Non-Uniform Pension Advisory Committee (NUPAC), and the Board of Supervisors.

#### **Goals for 2021 include**

- Prepare the billing and collect revenues promptly.
- Make payments to vendors and employees for services rendered promptly
- Work with staff to sell retired fixed assets at a fair market price.
- Work with Human Resources to transitioning public works timesheets to electronic using the Keystone payroll system.
- Continue to implement Laserfiche forms and workflow with the departments and the public.
- Work to achieve the Government Finance Officers Distinguished Budget Award for the 2021 Budget.
- Assist staff and Hinton with IT-related issues.
- Continue to work to achieve the Government Finance Officers Comprehensive Annual Financial Report Award (CAFR) for the 2020 fiscal year.
- Work with Administration, professional service providers, and vendors and follow information technology trends to benefit the Township.
- Chair the Finance Directors meetings, attend the CRCOG Finance Committee, the Pension committees, and the Board of Supervisors.
- Assist with the police bargaining process as requested
- Collect the Township and School Real Estate Taxes
- Order computer systems hardware and software. Assist Hinton with IT inventory management.

- Continue working with the Springbrook software. Continue to upload invoices into the Springbrook program.
- Work with Synario software to assist in projecting future finances and projects.
- Use the ClearGov budget system to educate the public using the website about township financials.
- Manage fixed assets inventory for insurance and auditors.
- Work with staff through the Township annual audit, the worker's comp audit, the state pension audit, the liquid fuels audit, and the school district audit of the real estate tax collection.
- Report to the board and public on the quarterly financial results of the Township
- Prepare the monthly Treasurer reports and voucher reports.
- Prepare property insurance and workers comp renewals
- Prepare the Capital Improvement Plan for 2021-2025.

**402 FINANCE DEPARTMENT**

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>402.110 Finance Director<br/>Salary</b> | <b>\$90,479</b>        | <b>\$93,256</b>        | <b>\$93,145</b>           | <b>\$94,542</b>        |

This account reflects the salary of the Finance Director.

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>402.114 Finance Staff<br/>Salaries</b> | <b>\$73,318</b>        | <b>\$92,974</b>        | <b>\$93,307</b>           | <b>\$94,707</b>        |

This account provides for the salaries of the Accountant and the Finance Assistant.

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>402.114 Finance Staff<br/>Overtime</b> | <b>\$0</b>             | <b>\$500</b>           | <b>\$1,000</b>            | <b>\$1,000</b>         |

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

|                                | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>402.210 Office Supplies</b> | <b>\$1,200</b>         | <b>\$1,500</b>         | <b>\$1,000</b>            | <b>\$1,000</b>         |

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

|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|----------------|----------------|-------------------|----------------|
| <b>402.240 General Expense:</b> |                |                |                   |                |
|                                 | \$552          | \$300          | \$150             | \$450          |

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

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>402.252 Electronic Equipment Maintenance</b> |                |                |                   |                |
|   | \$10,673       | \$11,000       | \$11,000          | \$15,000       |

This account provides for payroll processing and Human Resources system.

|   |         |                               |         |
|---|---------|-------------------------------|---------|
| Keystone Payroll Processing \$250 per pay | \$6,500 | Keystone HR subscription fees | \$3,000 |
| Keystone Payroll ACA reporting            | \$1,250 | Keystone W2 reporting         | \$250   |
| Public Works Time Entry System Keystone   | \$4,000 |                               |         |

|                                  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|----------------------------------|----------------|----------------|-------------------|----------------|
| <b>402.311 Annual Audit Fees</b> |                |                |                   |                |
|                                  | \$26,651       | \$29,100       | \$29,100          | \$30,000       |

Under the Township Home Rule Charter, a certified independent audit is required annually. This account includes fees for completing and filing the Comprehensive Annual Financial Report for 2020 with the Government Finance Officers Association. This year is the 3<sup>rd</sup> year of a three year contract.

|                               | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------|----------------|----------------|-------------------|----------------|
| <b>402.320 Communications</b> |                |                |                   |                |
|                               | \$360          | \$260          | \$480             | \$480          |

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

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>402.340 Advertising &amp; Printing:</b> |                |                |                   |                |
|  | \$850          | \$1,500        | \$1,500           | \$1,500        |

This account allows for the department's custom printing needs, such as checks (special security), special forms, etc. This account also includes the costs of employment advertising.

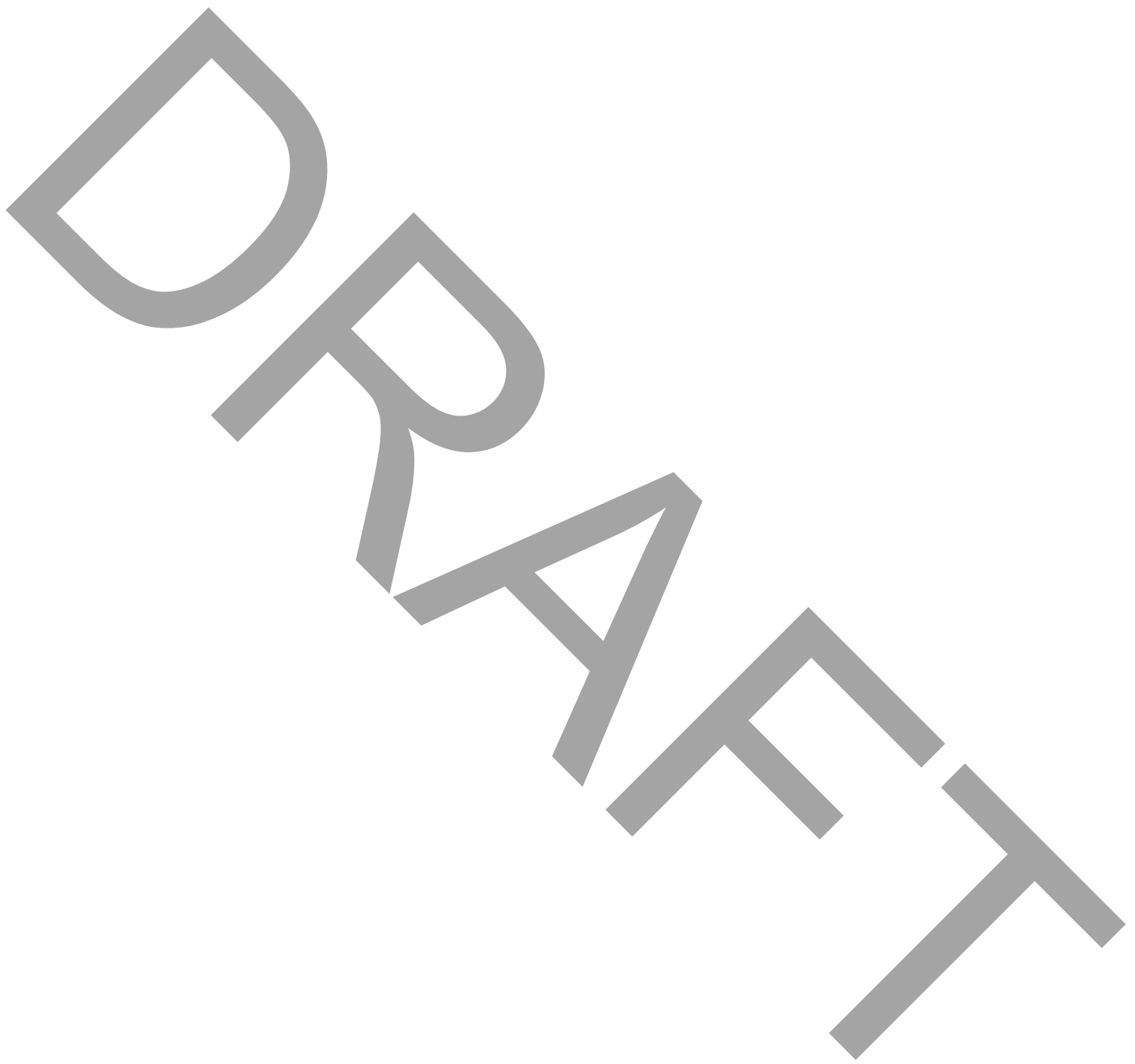
|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>402.420 Dues, Subscriptions, Memberships &amp; Conferences:</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | <b>\$2,917</b>     | <b>\$3,750</b>     | <b>\$2,000</b>        | <b>\$2,500</b>     |

Memberships in various professional organizations and attending conferences and training seminars are essential to keep staff abreast of local government changes. With continual changes in laws and accounting methods, training will be required within the Finance Department to remain current and to incorporate these changes within Township operations. Due to the change in technology and COVID-19, travel and conference costs have been minimized. Memberships, conferences, and subscriptions are outlined as follows:

| <b>Name</b>                      | <b>Organization</b>                      | <b>Description</b>  | <b>Amount</b> |
|----------------------------------|--|---|---------------|
| Finance Director                 | GFOA National                            | Annual Membership   | \$200         |
| Township                         | GFOA National                            | Budget Award  | \$460         |
| Finance Director                 | CPELink                                  | Online CPE credits for CPA license (80 credits every two years) | \$300         |
| Accountant                       | American Payroll Association membership  | Annual Subscription   | \$350         |
| Finance Director/                | Association of Certified Fraud Examiners | Annual Membership   | \$210         |
| Finance Director/<br>Accountant  | Miscellaneous                            | Professional Publications                                       | \$300         |
| Finance Associate/<br>Accountant | Various                                  | Webinars  | \$500         |

|                                      |                    |                    |                       |                    |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>402.750 Non-Capital Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                      | <b>\$0</b>         | <b>\$350</b>       | <b>\$350</b>          | <b>\$0</b>         |

Occasionally, the department needs to replace a piece of equipment due to age or obsolescence. This account reflects those items costing less than the \$2,500 threshold of capital items.



**403 TAX OFFICE**

|  | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|--|-----------------|-----------------|-------------------|-----------------|
| <b>403.114 Tax Services Staff Salaries</b> | <b>\$34,629</b> | <b>\$35,167</b> | <b>\$35,000</b>   | <b>\$35,525</b> |

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

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>403.114 Tax Services Staff Overtime</b> | <b>\$78</b>    | <b>\$500</b>   | <b>\$900</b>      | <b>\$900</b>   |

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

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>403.210 Office Supplies</b> | <b>\$236</b>   | <b>\$300</b>   | <b>\$250</b>      | <b>\$300</b>   |

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

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>403.240 General Expense</b> | <b>\$12</b>    | <b>\$50</b>    | <b>\$50</b>       | <b>\$50</b>    |

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

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>403.252 Repairs/ Maintenance Agreements</b> | <b>\$441</b>   | <b>\$500</b>   | <b>\$500</b>      | <b>\$500</b>   |

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

|                        | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|------------------------|----------------|----------------|-------------------|----------------|
| <b>403.320 Postage</b> | <b>\$4,926</b> | <b>\$5,000</b> | <b>\$5,000</b>    | <b>\$5,100</b> |

This line accounts for the expenses associated with mailing the Township's and Real Estate tax statements and reminder notices in accordance with state law. The standard first-class postage rate is expected to increase by 1 cent first class mail.



| <b>403.340 Advertising &amp; Printing</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | \$695              | \$1,000            | \$1,000               | \$1,000            |

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

| <b>403.350 Bonding</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|------------------------|--------------------|--------------------|-----------------------|--------------------|
|                        | \$0                | \$700              | \$370                 | \$500              |

This account represents the bonding cost for the Tax Collector. It is based on the lesser of 10% of the real estate duplicate or the maximum cash on hand. The bonding cost is shared with the School District based on the real estate duplicate's tax allocation. For 2021, the cost allocation is 5% for the township, and the school allocation is 95%. This account represents the Township portion.

| <b>403.420 Dues, Subscriptions, Memberships &amp; Conferences</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | \$0                | \$250              | \$0                   | \$250              |

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

| <b>403.450 Contracted Services</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                    | \$3,287            | \$3,700            | \$3,600               | \$4,300            |

Annually, outside agencies provide services to the Tax Administration office to meet the Township's obligations. The contracted services are as follows:

|  |         |  |         |
|--|---------|--|---------|
| RBA Software Fees<br>2 * \$150/user        | \$300   | Load Ferguson<br>Supplementals                   | \$500   |
| RBA Load Ferguson<br>Real Estate duplicate | \$2,500 | Programming for<br>stormwater program<br>billing | \$1,000 |

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

**404 LEGAL SERVICES**

| <b>LEGAL SERVICES</b>                     | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>404.310 Solicitor</b>                  | <b>\$27,831</b>        | <b>\$35,000</b>        | <b>\$30,500</b>           | <b>\$35,000</b>        |
| <b>404.314 Special Counsel</b>            | <b>\$11,330</b>        | <b>\$32,000</b>        | <b>\$42,000</b>           | <b>\$45,000</b>        |
| <b>404.317 Legal-Cable<br/>Consortium</b> | <b>-\$1,549</b>        | <b>\$0</b>             | <b>\$0</b>                | <b>\$0</b>             |

The Solicitor's services include preparing legal documents, ordinances, easements, deeds, and legal opinions on various matters. Additionally, the Solicitor may appear before the Zoning Hearing Board on issues of concern to the Board of Supervisors. Anticipated costs will be approximately \$35,000 in 2021, including items not covered with the Solicitor's retainer and standard contract. Several outstanding litigation matters are expected to continue into 2021 and are not included in the formal agreement for services. Please note that the Township invoices developers, engineers, and property owners for legal services related to subdivision and land development activities, and these costs are not included in the budget.

The Township also retains the services of specialized labor and employment law legal counsel. During the year, there are times when this special counsel is required for services such as Heart and Lung Act claims, collective bargaining agreement grievances, and personnel matters. The Township receives a discounted rate for legal services associated with employment matters as part of its membership in the Pennsylvania Employment Labor Relations Advisory Services; however, these matters are typically unforeseen and often expensive due to their complex nature. This budget was exceeded in 2020 due to the need to engage additional counsel for litigation related to the Pine Hall Traditional Town Development land use appeal and several personnel matters addressed throughout the fiscal year. In 2021, this budget number has been increased to account for anticipated fees associated with the land use appeal. Furthermore, the Township will be negotiating a new agreement with the Police Association, so this line item reflects an allocation to engage labor counsel. If a contract cannot be successfully negotiated in good faith, participate in Act 111 interest arbitration.

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

| <b>406.530 CRCOG Administration</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                     | <b>\$102,025</b>   | <b>\$137,600</b>   | <b>\$137,600</b>      | <b>\$127,538</b>   |

CRCOG Administration represents the Township’s share of funding for the Centre Region COG Administration. For further details, please refer to the 2021 COG Budget.

| <b>Year</b> | <b>Rate</b> | <b>Amount</b> | <b>\$ Change</b> |
|-------------|-------------|---------------|------------------|
| 2021        | 25.81%      | \$127,538     | -\$10,062        |
| 2020        | 26.08%      | \$137,600     | \$35,575         |
| 2019        | 26.46%      | \$102,025     | -\$3,741         |
| 2018        | 26.69%      | \$105,766     | -\$2,861         |
| 2017        | 28.20%      | \$108,627     | \$8,281          |
| 2016        | 26.79%      | \$100,346     | -\$4,209         |

| <b>406.532 CRCOG Building Capital</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                       | <b>\$9,105</b>     | <b>\$5,503</b>     | <b>\$5,503</b>        | <b>\$5,730</b>     |

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2021 COG Budget.

| <b>Year</b> | <b>Rate</b> | <b>Amount</b> | <b>\$ Change</b> |
|-------------|-------------|---------------|------------------|
| 2021        | 25.81%      | \$5,730       | \$227            |
| 2020        | 26.08%      | \$5,503       | -\$3,602         |
| 2019        | 26.46%      | \$9,105       | \$724            |
| 2018        | 26.69%      | \$8,381       | \$3,023          |
| 2017        | 28.20%      | \$5,358       | \$268            |
| 2016        | 26.79%      | \$5,090       | \$219            |

| <b>406.533 CRCOG<br/>Contingency</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--------------------------------------|------------------------|------------------------|---------------------------|------------------------|
|                                      | <b>\$0</b>             | <b>\$3,912</b>         | <b>\$3,912</b>            | <b>\$1,549</b>         |

This item is for future replacement of equipment and repairs to the COG building. For further details, please refer to the 2021 COG Budget.

| <b>Year</b> | <b>Rate</b> | <b>Amount</b> | <b>\$ Change</b> |
|-------------|-------------|---------------|------------------|
| 2021        | 25.81%      | \$1,549       | -\$2,363         |
| 2020        | 26.08%      | \$3,912       | \$3,912          |
| 2019        | 26.46%      | \$0           | \$0              |
| 2018        | 26.69%      | \$0           | -\$2,967         |
| 2017        | 28.20%      | \$2,967       | \$2,967          |
| 2016        | 26.79%      | \$0           | \$0              |

**407 INFORMATION TECHNOLOGY**

The Township has approximately 70 computers, laptops, tablets, a LAN (Local Area Network) comprised of Windows-based virtual servers, internet access through a dynamic firewall, wireless access, building security, and video camera systems.

The Township contracts with Hinton & Associates of Carlisle, PA. Hinton & Associates is the liaison for the Township network, software, hardware, and connections issues other than the police Records Management System or police vehicles managed by the State College Borough.

As part of the contract, Hinton staff makes biweekly on-site visits. Hinton provides network and setup and delivery of new desktop computers, laptops, tablets, and IT strategic planning and budget preparation assistance. New servers, switches, network software installation are additional charges.

Hinton manages the helpdesk tickets, as well. Much of the helpdesk service work is performed remotely.

Hinton provides internet security training to all users via the PII Protect system. PII offers short video clips and quizzes to educate staff on Phishing and Spearphishing email attacks. They also send out test emails to test users' skills. Given the rise in ransomware attacks, it is critical to have up to data security systems and current backups.

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

|                                | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>407.240 General Expense</b> | <b>\$214</b>           | <b>\$500</b>           | <b>\$100</b>              | <b>\$500</b>           |

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

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>407.252 Electronic<br/>Equipment Maintenance</b> | <b>\$84,533</b>        | <b>\$91,758</b>        | <b>\$93,600</b>           | <b>\$90,321</b>        |

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

|  |         |   |         |
|--|---------|---|---------|
| Infradapt SIP telephone<br>\$660/month | \$7,920 | Infradapt Phone System<br>(Maintenance) | \$4,000 |
| Switchvox Phone software maintenance   | \$1,300 | Civic Plus Web Hosting<br>(\$150/month) | \$2,500 |

|  |          |   |          |
|--|----------|---|----------|
| Internet –<br>200MB Comcast<br>Fiber Optic<br>Cable<br>(\$1,150/mo)    | \$13,800 | Fax Lines (4) –<br>Comcast<br>(\$132/mo)  | \$1,584  |
| ESRI licenses<br>Enterprise<br>Edition                                 | \$10,000 | Microsoft<br>Office/365<br>licenses (Hinton)  | \$8,250  |
| AutoCAD<br>maintenance &<br>Licensing (2<br>users)                     | \$2,200  | Firewall/Anti-<br>virus/anti-<br>malware/Web<br>Filtering<br>Subscription<br>(Hinton) | \$2,500  |
| Synergis support<br>for AutoCad  | \$450    | GasBoy Fuel<br>Maintenance  | \$500    |
| Terraflex<br>Software<br>(handhelds)                                   | \$400    | Miscellaneous   | \$1,000  |
| ClearGov GFOA<br>Budget for Web  | \$7,040  | Synopsis<br>Financial<br>Modeling<br>System   | \$9,500  |
| CDI Laserfiche<br>Licenses<br>(Avante) with<br>Forms (25)              | \$6,100  | Springbrook<br>Annual<br>Maintenance  | \$18,000 |
| Adobe Acrobat<br>Pro (2) and<br>Creative Suite<br>licenses \$111<br>mo | \$1,332  | Laptop Drive<br>Encryption<br>(security)  | \$1,500  |

|                               |       |                                |         |
|-------------------------------|-------|--------------------------------|---------|
| 16 Nitro Pro Licenses \$60/mo | \$720 | General Code Ordinance Hosting | \$1,195 |
| PAVER software                | \$550 | SYNCHRO (traffic engineering)  | \$3,700 |

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>407.420 Dues, Subscriptions, Memberships, Travel</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2020 Budget</b> |
|   | \$0                | \$50               | \$0                   | \$0                |

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

|                                  |                    |                    |                       |                    |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>407.452 Computer Services</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                  | \$70,080           | \$79,310           | \$75,900              | \$78,677           |

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

Ferguson Township typically attempts to maintain desktop computers, laptops, and tablets for five years. Included in this line item is the cost of maintaining servers, computers, laptops, tablets, and the associated operating systems. Configuring new computers is included in the Hinton contract.

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

|                                      |                    |                    |                       |                    |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>407.750 Replacement Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                      | \$18,727           | \$20,000           | \$22,018              | \$20,000           |

This account reflects the cost of replacing aged computers, laptops, and tablets. Hardware is replaced on a five-year schedule. The township has some 60 pieces of computer hardware. The budget allows for the replacement of between 12 to 15 computers per year. \$1,500 is budgeted for additional hardware

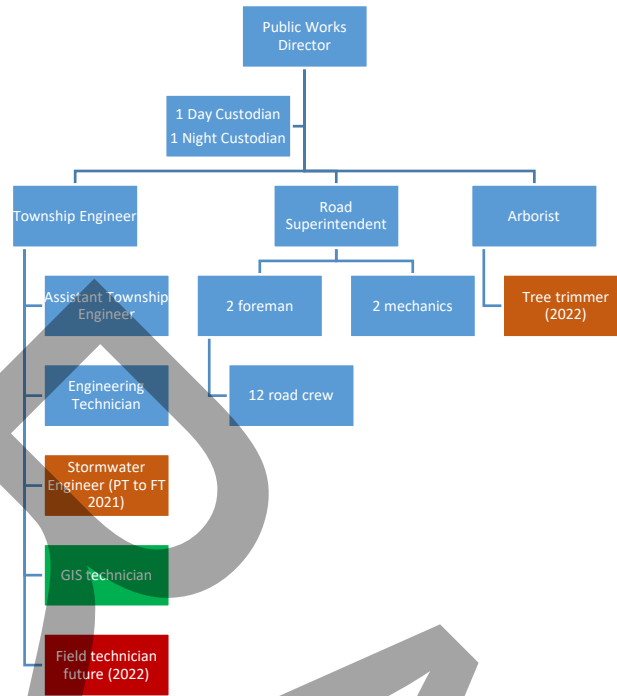
Servers and other large hardware investments are budgeted in Capital Reserve Fund 30.

As part of the 2021 replacement schedule, the Planning Department is requesting high-end laptops for the Director and the Community Planner (\$2,500 each).

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

**408 PUBLIC WORKS-ENGINEERING**

*Public Works Organizational Chart*



**Public Works Mission Statement**

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

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

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

**General:** The Department currently includes 25 full-time employees consisting of an Engineering section (6 FTE), a Road/Fleet Maintenance section (16 FTE), a Building Maintenance section (2 FTE), and a Street Tree section (1 FTE). The 2021 Budget adds a full-time municipal tree specialist to care for the growing number of street trees and park trees. This position was approved in the 2020 budget but not filled due to one qualified applicant turning down the job offer and a further lack of qualified applicants in the salary range, and subsequently the COVID-19 pandemic. The tree specialist's annual work plan includes mostly tree trimming and tree removals and tree health care. The Department hires five seasonal workers to assist with roadwork and landscaping work under the road foremen's direction. A part-time mechanic's helper through a SCASD program also assists the mechanic.



**Engineering Section:** The Engineering section includes the Township Engineer, Assistant Township Engineer, Engineering Technician, part-time stormwater engineer, and GIS technician, supporting the Public Works Director.

The conversion of the part-time stormwater engineer to a full-time stormwater engineer is requested in the 2021 budget. An annual work plan for the position includes managing the MS4 (municipal separate storm sewer permit program) including conducting inspections, investigating complaints, completing the MS4 yearly report, training and developing educational material, design, and construction oversight of PRP (pollutant reduction plan) projects for the Chesapeake Bay watershed, as well as review of all stormwater management plans for subdivision and land development plans (billable hours) and enforcement and interpretation of the Township's stormwater management plan.

Two GIS positions were in the budget for 2020, but based on accomplishments and need, after one GIS technician accepted the Community Planner position, the staff was reduced to one position in 2020. The GIS technician performs work for all departments.

The Engineering Section is responsible for designing, bidding, administering, and inspecting capital improvement projects such as road, traffic signal, park, and building construction, reviewing land development and subdivision plans including stormwater management plans and traffic impact studies, maintaining traffic signals, asset inventories, managing the sidewalk inspection program, and managing the Municipal Separate Storm Sewer System (MS4) Program. The Township hires consultant engineers and inspectors as needed. More specifically, duties of the Engineering section include:

- preparing engineering documents and drawings for capital construction projects;
- preparing requests for quotations and bids for maintenance projects and equipment purchases;
- evaluating and documenting the classification and condition of approximately 100 miles of roadway;
- proper maintenance and inspection of 22 signalized intersections plus one set of school zone flashers;
- managing engineering consultant agreements;
- administering a highway occupancy program and issued 38 pave cut and roadway occupancy permits in the last 12 months;
- Issuing driveway permits (27 permits issued during the previous 12 months);
- responding to and marking Pa One Calls;
- issuing work orders to and coordinating with the maintenance section;
- asset management including signs, stormwater facilities, sidewalks, roads;
- maintaining various public works GIS databases and preparing drawings;
- engineering reviews of subdivision and land development plans;
- construction inspection and oversight;

- managing the NPDES Phase II (MS4) stormwater program including public education, illicit discharge detection, and system mapping and inspection, and managing the Chesapeake Bay Pollutant Reduction Plan
- responding to requests for information in person, by telephone, and by email from residents, Township staff and Board of Supervisors, and contractors and engineers;
- scheduling and attending open forums with citizens related to planned capital improvement projects or requested traffic calming projects;
- maintaining Township road construction standard drawings.
- representing the Township at various organizational groups and public meetings

**Examples of significant Engineering Section accomplishments for 2020 and proposed new projects for 2021 are noted below:**

**New Public Works Building:** Staff represented the Owner and managed the construction of the new public works building, including four prime contracts for construction and related contracts for design, construction management, and special inspections.

**Stormwater Fee Study** – Staff provided technical support for establishing the desired level of service for stormwater management, managed a consultant contract, and provided support to the Stormwater Advisory Committee and the Board of Supervisors. The stormwater fee phase 2 study established a proposed fee, based on parcel impervious coverage, to assess property owners for stormwater impacts. Staff will continue to provide support to the Board of Supervisors to address citizen concerns and provide public input and education as the Board continues to deliberate the proposed fee.

**Traffic Calming Request** – No traffic calming requests moved forward to the study phase in 2020 though staff continued to investigate concerns of speeding on Aaron Drive in Overlook Heights.

**MS4 Chesapeake Bay Pollutant Reduction Plan (PRP)** – No projects were moved forward into the design phase in 2020, and design work is planned in 2021.

**Park Hills Drainageway Improvements** – Engineering for this project started in 2019 and continued in 2020. Engineering, including necessary environmental permitting, will continue in 2021, with utility relocation, right of way acquisition, and construction to follow in subsequent years. Public education on the project was limited in 2020 but will resume in 2021.

**ARLE - Performance Metrics** – Staff made some progress on this project funded by the Automated Red-Light Enforcement program, including the engineering and construction of a system including hardware and software to improve traffic signal performance. This project will continue in 2021.

**Storm Pipe Video:** Annually, the Township contracts for cleaning, inspecting, video documentation of the condition of storm pipes. This work will continue and be classified under Fund 20 Stormwater Management in 2021.

**Curb and Ramp Upgrades** - As required by the American with Disabilities Act, as roads are paved and microsurfaced, pedestrian facilities at intersections are evaluated and upgraded or reconstructed as necessary. Staff managed a contract in 2020 and will do so again in 2021.

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

**Street Signs and Supplies** – Staff prepared requests for quotes, and subsequently, a purchase order was issued to the low bidder to supply street signs and hardware in 2020. Again a request for quotes will be solicited in 2021.

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

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

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

**Sealcoating - Paths and Lots** – The COVID-19 pandemic affected the timing of putting this project out to bid, and no sealcoating of bike paths and parking lots was done in 2020. It is expected this work will resume in 2021.

**Traffic Signal Upgrades** - On a 5-year cycle, traffic signal UPS batteries are replaced. On a 7-year cycle, signal LEDs are replaced. Also, overhead high-pressure sodium luminaires are replaced with LEDs. As in years past, the Township continues to upgrade pedestrian access at signalized intersections. The Township Engineer obtained quotes for equipment, and a Road Crew member performed the installation

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

**Pipe Lining:** After evaluation, candidate CMP (corrugated metal *storm* pipes) under roads to be paved are rehabilitated with a UV cured in place liner by contract. Funding for lining CMPs by geographic area is found under Fund 20 Stormwater Management in 2021.

**Pine Grove Mills Mobility Study** - This mobility study was stalled due to the limited ability to collect accurate traffic flow data due to the COVID-19 pandemic. Work will resume in 2021.

**SR26/SR45/Nixon Road Traffic Signal Study Warrant Analysis-** This signal study was stalled due to the limited ability to collect accurate traffic flow data due to the COVID-19 pandemic. Work will resume in 2021

**New for the year 2021, Engineering will design, bid, administer construction contracts for** paving a portion of Harold Drive, paving a part of West Gatesburg Road, a traffic signal at Science Park Road and Sandy Lane (north), an oversized inlet on Devonshire Drive, and a traffic signal cabinet upgrade at the Science Park Road/West College Avenue intersection.

Additional duties of the engineering section include designing park capital improvement projects; inspection and documentation of the condition of half of our nearly 100 miles of the roadway using APWA Paver software each year, conducting traffic studies, checking, documenting, following up on sight distance complaints, and administering a contract for winter snow removal for TTD roads.

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>408.110 Public Works<br/>Director's Salary</b> | <b>\$102,058</b>       | <b>\$105,917</b>       | <b>\$105,917</b>          | <b>\$102,130</b>       |

Starting in 2021, this line item provides 95% of the Public Works Director's base salary. 5% of the base salary is allocated to Fund 20 Stormwater.

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>408.112 Township<br/>Engineers Salaries</b> | <b>\$203,829</b>       | <b>\$227,041</b>       | <b>\$227,041</b>          | <b>\$200,499</b>       |

Starting in 2021, this line item provides for 85% of the Township Engineer's salary (\$83,890) and 90% of the salaries for the Assistant Township Engineer and the Engineering Technician (\$116,609). The remaining salary balance is allocated to Fund 20 Stormwater.

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>408.114 Engineering Staff<br/>Salaries</b> | <b>\$94,645</b>        | <b>\$93,940</b>        | <b>\$46,875</b>           | <b>\$33,304</b>        |

In 2020, funding was provided for 2 GIS technicians. Starting in 2021, funding is only requested for 1 GIS technician. Also, beginning in 2021, this line item includes 70% of the salary. The balance of the compensation is allocated to Fund 20 Stormwater.

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>408.115 Part-time<br/>Engineering Assistant<br/>Wages</b> | <b>\$31,384</b>        | <b>\$27,000</b>        | <b>\$10,000</b>           | <b>\$0</b>             |

No part-time assistants are requested in 2021 for engineering under General Fund 01. Part-time interns are requested under Fund 20 Stormwater.

|                                | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>408.210 Office Supplies</b> | <b>\$1,323</b>         | <b>\$2,300</b>         | <b>\$2,200</b>            | <b>\$2,300</b>         |

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

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>408.238 Clothing/Personal Protective Equipment</b> | <b>\$868</b>   | <b>\$1,400</b> | <b>\$1,300</b>    | <b>\$1,400</b> |

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

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>408.240 General Expense</b> | <b>\$4,508</b> | <b>\$3,000</b> | <b>\$1,500</b>    | <b>\$2,500</b> |

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

|                                      | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------------|----------------|----------------|-------------------|----------------|
| <b>408.251 Equipment Maintenance</b> | <b>\$0</b>     | <b>\$2,000</b> | <b>\$1,500</b>    | <b>\$2,000</b> |

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

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>408.252 Electronic Equipment Maintenance</b> | <b>\$5,825</b> | <b>\$5,500</b> | <b>\$5,500</b>    | <b>\$5,408</b> |

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

| Description  | Total   |
|--|---------|
| Kyocera 3553 Copier lease (\$284/mo)                               | \$3,408 |
| Kyocera KM-3553 and FS1370D copier maintenance (\$250 per quarter) | \$1,000 |
| Canon color plotter maintenance (Jarú)                             | \$1,000 |

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>408.313 Engineering - Project Surveys and Engineer Drawings</b> | <b>-\$612</b>  | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

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

| <b>408.317 Engineering –<br/>Specialties</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
|  | <b>\$10,693</b>        | <b>\$12,000</b>        | <b>\$12,000</b>           | <b>\$4,000</b>         |

This account provides for hiring professional consultants to assist the Township Engineer. Examples of services may include a structural or soils engineer to assist with structural analysis of walls, traffic signal or light poles, foundations, and/or a geotechnical investigation for roadway design bearing capacity (\$4,000). Engineering, permit fees, education for stormwater issues is found in Fund 20.

| <b>408.320 Communications</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|-------------------------------|------------------------|------------------------|---------------------------|------------------------|
|                               | <b>\$7,825</b>         | <b>\$5,100</b>         | <b>\$2,850</b>            | <b>\$4,768</b>         |

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

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

| <b>408.330 Transportation</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|-------------------------------|------------------------|------------------------|---------------------------|------------------------|
|                               | <b>\$10</b>            | <b>\$150</b>           | <b>\$0</b>                | <b>\$150</b>           |

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 not available. Given the COVID-19 pandemic, there are times when personnel choose to use their personal vehicle.

| <b>408.340 Advertising &amp;<br/>Printing</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$2,524</b>         | <b>\$5,500</b>         | <b>\$5,000</b>            | <b>\$5,500</b>         |



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

| <b>408.420 Dues, Subscriptions &amp; Memberships</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$8,030</b>     | <b>\$15,505</b>    | <b>\$8,000</b>        | <b>\$15,505</b>    |

Various memberships, training seminars, and publications help stay abreast of current technology, means, and methods and network with other professionals in the Public Works (engineering and technology) field. Travel and in-person training were significantly reduced in 2020 due to restrictions during the COVID-19 pandemic. Travel may again be limited in 2021, but typical funding levels are requested in the event training and travel normalize. Some training opportunities may remain virtual and in webinar format in the future, reducing costs in this fund. The state of Pennsylvania requires continuing education credits for Professional Engineers. The Township Engineer and the Public Works Director are registered professional engineers within the state of Pennsylvania. Certain manuals and publications need to be updated. Membership fees and conference costs, including food, travel, and lodging, are listed below. The membership for the American Public Works Association, APWA, includes the Public Works Director, Township Engineer, and Assistant Township Engineer. Training typically consists of the following topics: AutoCAD (computer-aided design), Geographic Information System (GIS), traffic signal management and design, asset management, construction inspection, leadership and supervision, transportation safety and engineering, and traffic studies (note: training for stormwater management is under Fund 20)

|  |   |
|--|---|
| AutoCAD training and GIS (training or conferences) (\$5,000)   | APWA National Conference in St. Louis, MO attended by Public Works Director and Assistant Township Engineer (\$5,000)                                       |
| PSATS, PML, LTAP, other training as noted in the narrative (\$1,000)   |   |
| Group Membership to American Public Works Association (3 x \$170/ea. =\$510)<br><br>American Society of Civil Engineers membership (\$245) for the Assistant Township Engineer | Transportation Engineering and Safety Conference at PSU for Assistant Township Engineer, Township Engineer, and Public Works Director 3 x \$250/ea. = \$750 |

|   |                              |
|---|------------------------------|
| Institute for Traffic Engineers membership (\$300) and national conference (\$2,500) in Portland, OR for the Township Engineer<br><br>International Municipal Signal Association (IMSA) membership (\$100) and traffic signal certification (2 classes total \$1,900) | Publications/Manuals (\$200) |
|---|------------------------------|

| <b>408.460 Education</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--------------------------|--------------------|--------------------|-----------------------|--------------------|
|                          | \$0                | \$5,000            | \$2,000               | \$4,000            |

In 2021, the GIS Technician requests reimbursement for tuition costs as provided in the personnel manual for course credits toward a Master of Geographic Information Systems through the Penn State World Campus. In addition, the Public Works Director may continue with a class toward a graduate certificate in Public Administration degree through the Penn State World Campus.

| <b>408.750 Office Furniture &amp; Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | \$0                | \$1,500            | \$0                   | \$1,500            |

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



**409 GENERAL GOVERNMENT BUILDINGS**

**Public Works Mission Statement** –Provide and maintain government buildings to support the Township’s core functions now and into the future.

**Public Works Goals** – Occupy and maintain the new public works building in 2021 to LEED Gold standards following the Basis for Design. Put in place new green purchasing and cleaning standards. Maintain a clean and safe work environment for employees and visitors. Achieve net-zero energy consumption for the new public works building through energy-efficient automated systems and a rooftop solar array installed through a power purchase agreement.

**General -** The Public Works Building and Grounds section consists of 2 custodians with the assistance of and under the Public Works Director's direction. Half of one custodian’s time is dedicated to COG building maintenance through agreement.

Duties include contracting for building capital procurements and annual building component maintenance and inspections by the Public Works Director and initial component failure troubleshooting by the Director and custodian. Operate and maintain the building automation system (BAS) for HVAC and the new BAS for all new public works building system components. Maintain building security and assignment of building keys and fobs. Operate the maintain the automated fueling system and assign fuel keys. Conduct routine cleaning and maintenance of the buildings and additional sanitation measures, including installing signs, sanitizing stations, disinfecting touchpoints on a more frequent basis, building disinfecting using, and electrostatic sprayer limit the spread of COVID-19.

|                                 | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>409.114 Custodian Salary</b> | <b>\$76,480</b>        | <b>\$78,233</b>        | <b>\$78,233</b>           | <b>\$79,407</b>        |

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

|                                   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|-----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>409.180 Custodian Overtime</b> | <b>\$0</b>             | <b>\$500</b>           | <b>\$0</b>                | <b>\$500</b>           |

This line item covers any required overtime.

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>409.220 Operating Supplies &amp; General</b> | <b>\$3,769</b>         | <b>\$3,600</b>         | <b>\$5,000</b>            | <b>\$5,400</b>         |

This item includes the cost of operating supplies for the custodian needed in the Township building, such as light bulbs and ballasts, coffee, cups, plates, first aid supplies, water softener salt. This fund may experience an increase in cost in 2020 and 2021 to purchase items such as plexiglass barriers, signs, and other materials in response to increased efforts as a result of the COVID-19 pandemic. Also, \$400 is requested to replace buffer trees on township property.

| <b>409.226 Cleaning Supplies and Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$2,653</b>     | <b>\$2,400</b>     | <b>\$4,000</b>        | <b>\$4,000</b>     |

This account segregates building cleaning supplies from the general expenses. This account also includes the replacement of small equipment such as vacuum cleaners. This fund may experience an increase in cost in 2020 and 2021 in response to increased cleaning efforts due to the COVID-19 pandemic, the purchase of an electrostatic sprayer, and disinfectant.

| <b>409.239 Clothing/Personal Protective Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$0</b>         | <b>\$500</b>       | <b>\$500</b>          | <b>\$1,000</b>     |

This account is intended to capture clothing and PPE costs for two custodians, including work shirts, sweatshirts, coveralls, gloves, glasses, earplugs, dust masks, snow or muck boots for parking lot sidewalk clearing in the winter. This fund may experience an increase in cost in 2020 and 2021 in response to increased PPE, such as masks for custodians, other Township staff, and visitors as a result of the COVID-19 pandemic.

| <b>409.250 Repair &amp; Maintenance &amp; Contracted Services</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$34,827</b>    | <b>\$30,300</b>    | <b>\$30,300</b>       | <b>\$30,300</b>    |

This item includes funding for routine building system inspections and preventative maintenance for the building systems as outlined below. The Township utilizes specialized contractors to assist with building system repairs. The choice of vendors, contractors, and pricing is based on current contracts or estimates and is subject to change. This fund may experience additional costs in 2022 when contract services such as fire protection monitoring come on-line for new public works building. Most modern building systems will not require inspection or service the first year, then added to the annual inspection program in 2022.

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

|   |         |   |         |
|---|---------|---|---------|
| Roof Inspections<br>Marcon (\$500 annually for preventative maintenance (PM) and \$2,500 for small repairs) | \$3,000 | Central Station Monitoring (fire protection, sewer pump station) and Door Access System Support | \$500   |
| Pest Control (Ehrlich)  | \$1,000 | Carpet cleaning (twice per year) - Nittany Chem-Dry   | \$2,500 |

|  |          |   |         |
|--|----------|---|---------|
| Heating, Ventilation, Air Conditioning (HVAC) - Allied Mechanical and Electrical (\$750 per quarter for PM, estimate \$5,000 for small repairs)  | \$8,000  | Inspect Simplex Grinnell Fire Alarm Panel, detectors, heat detectors, duct detectors, pull stations, quarterly and semi-annual inspections of the wet system and annual inspection of the anti-freeze system - Simplex Grinnell | \$1,840 |
| Fire extinguisher inspections & refills<br>Swartz  | \$730    | Backflow Prevention Inspection – All in One<br><br>Allied Mechanical and Electrical or Ed Dashem  | \$850   |
| Halon System Inspection (fire suppression in computer server room)<br>- Kistler O'Brien  | \$380    | Emergency Generator & ASCO transfer switch Service - CAT  | \$1,100 |
| Building and Grounds Maintenance: Lowes, Home Depot (hardware and lumber), Nittany Building Specialties (metal doors), Central Pa Dock and Door (overhead doors), WESCO (electric parts), Fluid Secure (fuel management), Heritage Electric, Rothrock Locksmith, Site Specific Design (sewer pump station), X-pert Communications (video, audio, door access), Your Plumbing Supply, other | \$10,180 | Boiler Inspections by the PA Dept. Of Labor<br>3 vessels x \$72/each = \$216  | \$220   |

|                            | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|----------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>409.361 Electricity</b> | <b>\$25,337</b> | <b>\$44,620</b> | <b>\$25,000</b>   | <b>\$43,753</b> |

The Township currently has 35,532 square feet of enclosed buildings served by electrical needs. Some of the buildings have 220-volt service for equipment as well as 115-volt service. This cost relates to the Township facilities only. The street light costs are included in the Street Light Fund. The traffic signal costs are included in the public works department budget. This account includes the electric fee for the new public works facility. However, with the planned installation of solar panels on the roof of the new public works building through a power purchase agreement, we may see a net-zero cost.

| Section                               | Area                  | Avg Rate    | Total           |
|---------------------------------------|-----------------------|-------------|-----------------|
| Main Office                           | 25,732 sq. ft.        | \$2,100 mo. | \$25,200        |
| Public Works Building #1              | 3,000 sq. ft.         | \$500 mo.   | \$6,000         |
| Public Works Building #3              | 2,000 sq. ft.         | \$210 mo.   | \$2,520         |
| Public Works Building #4              | 4,800 sq. ft.         | \$50 mo.    | \$600           |
| New Public Works Maintenance Facility | 14,000 sq. ft.        | \$1,500 mo. | \$9,000         |
| Contingency                           | 1% for rate increases |             | \$433           |
| <b>Total</b>                          | <b>49,532 sq. ft.</b> |             | <b>\$43,753</b> |

|                           | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|---------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>409.362 Heat (Gas)</b> | <b>\$13,546</b> | <b>\$21,000</b> | <b>\$21,000</b>   | <b>\$22,900</b> |

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

The new public works maintenance facility is expected to be highly insulated, reducing overall heating costs. However, due to the requirements of moving large vehicles in and out of the building, some inherent heat losses are expected. With the timing of the new facility, heating costs will increase in 2021.

| Section                               | Area                 | Therm                     | Total           |
|---------------------------------------|----------------------|---------------------------|-----------------|
| Main Office Building                  | 25,732 sq. ft.       | 6,780                     | \$8,000         |
| Public Works Building #1              | 3,000 sq. ft.        | 6,780                     | \$8,000         |
| Public Works Building #3              | 2,000 sqft           | Included with building #1 |                 |
| Public Works Building #4              | 4,800 sqft           | Not heated                |                 |
| New Public Works Maintenance Facility | 14,000 sq. ft        | 5,000                     | \$5,900         |
| Contingency                           |                      |                           | \$1,000         |
| <b>Total</b>                          | <b>49,532 sq. ft</b> |                           | <b>\$22,900</b> |

|                      |                    |                    |                       |                    |
|----------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>409.366 Water</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                      | <b>\$3,851</b>     | <b>\$2,400</b>     | <b>\$2,400</b>        | <b>\$2,400</b>     |

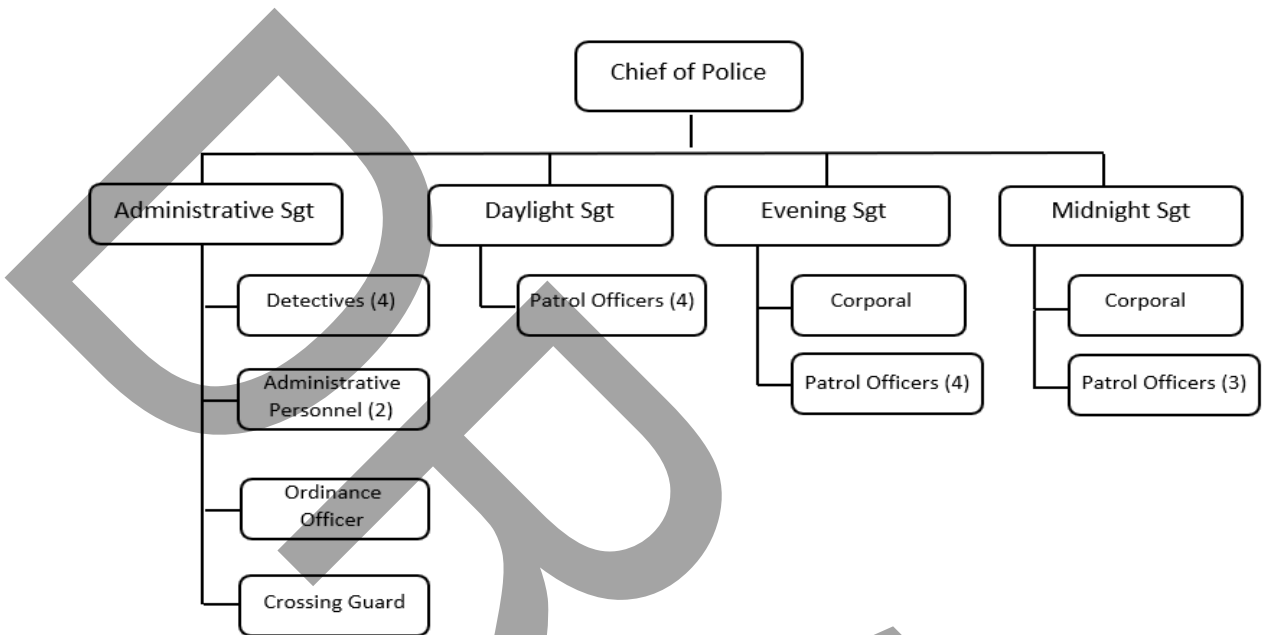
The State College Borough Water Authority provides water service to several of the township buildings.

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>409.367 Refuse, Recycling, Shredding</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | <b>\$5,079</b>     | <b>\$3,300</b>     | <b>\$3,300</b>        | <b>\$3,300</b>     |

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

**410 PUBLIC SAFETY**

**Organizational Chart 2020**



**Police Department Mission Statement**

The Ferguson Township Police Department's mission is to enhance the quality of life throughout the Township by working cooperatively to preserve the peace, enforce the law, reduce the fear and incidence of crime, and provide a safe environment for the residents and visitors of the community.

**Police Department Goal Statement**

The Police Department delivers the full range of law enforcement services to the community, including response to all calls for service, criminal investigations, crime detection and prevention activities, vehicle crash investigations, and traffic control and enforcement. The Police Department's authorized complement is 22 full time sworn personnel, two full-time civilian office assistants, a part-time Ordinance Enforcement Officer shared with Planning & Zoning, and a part-time school crossing guard. The Department will continue participation in the regional Drug Task Force, as well as the Crisis Intervention, Tactical Response Team, and Crisis Negotiation. Updates to the Policy and Procedures Manual is an ongoing process.

**2020 Accomplishments**

- In July 2017, the Ferguson Township Police Department was formally recognized by the Pennsylvania Law Enforcement Accreditation Commission of the Pennsylvania Chiefs of Police Association as an accredited agency. As an important note, the accreditation manager must collect two proofs for each of the 130 evaluation elements every year, illustrating our compliance. The department was re-evaluated by the commission in 2020 and successfully maintained an accredited status.

- The department issued body and car camera equipment is fully operational. The cameras are helpful for court prosecution, transparency, and quality control.
- During the last twelve months, police responded to 4,300 calls for service, a 10% decrease over the previous period. During the first two months of the COVID-19 pandemic, calls for service dropped significantly. Serious crimes (Part I offenses) decreased 37% (80 crimes in the first nine months of 2020 compared to 127 in 2019); less serious crime (Part II offenses) decreased slightly 1% (331 crimes in the first nine months of 2020 compared to 337 in 2019). Overall, crimes are down 11%.
- Officers made 2,044 traffic stops, issued 563 traffic citations, 98 criminal arrests, and over 151 court appearances. Studies show high numbers of traffic stops help keep crime down as most criminal offenders travel to and from their criminal activities in vehicles.
- Our certified motor carrier inspector conducted 53 truck inspections, helping to keep our roadways safe for travel. Numerous minor safety violations were discovered.
- Officers administered Naloxone (Narcan) to one person experiencing an opioid overdose. The individual survived.
- One hundred two background checks were completed.
- The Drug Detective conducted or participated in over 38 Drug/Drug Task Force incidents. Additionally, seven other cases, including the three major open cases, not related to drugs, were investigated.
- The detectives investigated 76 cases. The investigations included sexual assaults, stalking, burglaries, fraud, motor vehicle theft, and child abuse.
- Three major cases from previous years, including Jean Tuggy (homicide), Jennifer Cahill Shadle (missing person), and Cindy Song (missing person), remain open.
- Two detectives are designated as a Cold Case Team with the specific task of re-investigating the three open major cases. We are working with the PA Attorney General's Office on the cases.
- The department conducted 12 death investigations, including one drug overdose and three suicides.
- The department collected 219 pounds of unwanted medications via the Prescription Drug DropBox.
- Processed over 600 items of evidence or property that were recovered, found, seized, or kept for safekeeping.
- Officers responded to 189 crashes. 73 reportable crashes involved personal injury and or towing and 116 less serious non-injury / non-towing crashes. The department maintains certified crash investigators/reconstructionist to handle fatal crash investigations.
- Officers responded to 225 calls involving persons in an emotional or mental health crisis, utilizing the tenets proposed in Crisis Intervention Team training. Most were referred for mental health services.
- Officers assisted other police agencies 185 times. The assistance included death notifications, securing a crash scene, burglar alarms, and serving arrest warrants.



- We are highly disappointed that COVID-19 concerns canceled many of our community events. Fortunately, we were still able to participate in numerous ceremonies. Some events, such as the Special Olympics and Buddy Walk, were held virtually. Officers participated in community meetings with church and senior groups to discuss scams and other current events; crime scene processing demonstrations and general presentations at daycare centers, grade schools, and university classes; station tours, ride-alongs, and parades; recognition events for military veterans; numerous school walk-throughs and taught subjects at the Centre County Citizen Police Academy. The Chief continued participation in the Community and Campus in Unity group, formed to promote a multi-cultural community that respects and celebrates diversity and provides a place to address divisive issues.
- The chief is a member of the Centre County Criminal Justice Advisory Board, the HOPE (Heroin and Opioid Prevention and Education) Initiative, and the Task Force on Policing and Communities of Color. The purpose of CJAB is to improve the effectiveness and efficiency of the Centre County Criminal Justice System. The HOPE Initiative collaborates with governmental organizations, community groups, and concerned community members to eliminate substance abuse and drug overdoses. The Task Force is intended to strengthen the relationship between police and the community.
- Specially trained officers inspected approximately 12 child safety seats
- The tactical, containment, and negotiation teams responded to a few call-outs this past year and participated in training sessions around the area.
- Support of the Child Advocacy Center by Advisory Board and Multi-Disciplinary Investigative Team membership (Detective) continued.
- A detective is assigned to the Elder Abuse Task Force.
- Continued support of Domestic Violence/Sexual Assault/Stalking best practice team response with the Women's Resource Center and County Task Force (Detective).
- Continued officer presence in local public and private schools to increase safety and communication. Officers conducted one safety assessment, performed over 167 school walk-throughs, and attended several back-to-school events.
- Officers conducted 11 Run Hide Fight / Active Shooter presentations at local schools and businesses.
- The recently replaced regional mobile data and records management system is a "work in progress." The new system went live in January 2019; however, we continue to work with the vendor to eliminate functionality problems.
- Continued work with the Community Communications Coordinator to increase the number of timely media releases and articles for publication.
- Staff handled multiple Right to Know & subpoena requests.
- Created a Peer to Peer support team for officers. The support team is a work in progress.
- An officer achieved a computer forensic certification. He will analyze computers, cell phones, and other electronic devices related to police investigations.



**2021 Initiatives**

- Get back to hosting community events. COVID-19 canceled many planned events scheduled for 2020.
- Maintain Accreditation Status. The department will be re-evaluated in 2023. (Strategic Plan Goal, 7.0). The Accreditation Commission is adding new standards to their evaluation process. The department will evaluate and, as necessary, modify policies to meet the new requirements.
- Professional development
- Continue to work with the vendor to correct deficiencies in the new regional records management system. (Strategic Plan Goal 8.0 Enhance and continue regional programs that positively affect service delivery quality and cost).
- Continue building the Peer to Peer support team – Develop policies, guidelines, and best practices for the regional team
- Host Integrating Communications and Tactics (ICAT) training offered by the Police Executive Research Forum (PERF)
- Review and update policies

**MOBILE COMMAND POST OPERATING EXPENDITURES**

This line item represents the anticipated operating expenses of the Mobile Command Vehicle. These expenses are shared among County Police Agencies and the Centre County Emergency Communications Center.

|                                |                |
|--------------------------------|----------------|
| Fuel                           | \$700          |
| Vehicle Maintenance            | \$2,400        |
| Cleaning                       | \$128          |
| Vehicle Insurance (Penn Prime) | \$782          |
| Mobile Hotspot (12 mos. @ 3)   | \$1,729        |
| Consumables                    | \$150          |
| Equipment Upgrades             | \$250          |
| Satellite Phone                | \$838          |
| IT services                    | \$1,700        |
| Vehicle Storage                | \$1,280        |
| <b>Total</b>                   | <b>\$9,957</b> |

|                                    | 2019<br>Actual   | 2020<br>Budget   | 2020<br>Projected | 2021<br>Budget   |
|------------------------------------|------------------|------------------|-------------------|------------------|
| <b>410.110 Police Chief Salary</b> | <b>\$101,607</b> | <b>\$104,516</b> | <b>\$105,226</b>  | <b>\$106,804</b> |

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

| 410.112 Police Officers Salaries | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|----------------------------------|-------------|-------------|----------------|-------------|
|                                  | \$1,603,336 | \$1,665,085 | \$1,764,879    | \$1,817,825 |

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

| 410.114 Police Staff Salaries | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------------------------|-------------|-------------|----------------|-------------|
|                               | \$89,506    | \$87,202    | \$87,202       | \$88,510    |

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

| 410.115 Part-Time Wages | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------------------|-------------|-------------|----------------|-------------|
|                         | \$0         | \$8,229     | \$2,538        | \$2,576     |

This line item provides for the wages of one (1) school crossing guard.

| 410.179 Longevity Pay | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-----------------------|-------------|-------------|----------------|-------------|
|                       | \$17,223    | \$19,393    | \$19,393       | \$20,280    |

Per the current collective bargaining agreement, the Township pays longevity based on a percentage of base salary and employment length with the Township for officers hired before Jan 1, 2000. A fixed-rate for officers hired after that date.

The following officers have not reached the years of service requirement for longevity for 2021: Ryan Plunkett, Brian Wakefield, Skylar Ososkie, and Lauren Neely.

| Officers hired before 1/1/2000 |              |         |
|--------------------------------|--------------|---------|
| Employee                       | Date of Hire | Amount  |
| Off. Andrew Ettaro             | 07/01/1998   | \$2,580 |
| Officers hired after 1/1/2000  |              |         |
| Employee                       | Date of Hire | Amount  |
| Sgt. Ryan Hendrick             | 05/01/2001   | \$1,200 |
| Off. Mike Lamb                 | 11/19/2001   | \$1,200 |
| Det. Josh Martin               | 10/18/2004   | \$1,200 |

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

| 410.180 Public Safety Overtime | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|--------------------------------|-------------|-------------|----------------|-------------|
|                                | \$126,659   | \$154,000   | \$57,507       | \$154,000   |

Public Safety Overtime includes emergency call outs, court time, special assignments, shift fill-ins, holdovers, and outside of shift meetings. Additionally, special event detail costs such as those from Board permitted events, Penn State Football Games & Ag Progress Days, which are reimbursed by the sponsoring entity, are included. Requests in this category are also those from reimbursable grant initiatives, as well as the Pennsylvania Attorney General's Office, Bureau of Narcotics Investigations/Centre County Drug Task Force reimbursements. Our Select Traffic Enforcement Program (STEP) program, funded by local dollars, is requested to continue. It allows for additional enforcement in areas where grant initiatives do not provide dedicated traffic enforcement funding. Based on historical activity, the overtime budget is based on an average of 9% of salary.

| OVERTIME                |          |                    |         |
|-------------------------|----------|--------------------|---------|
| DUI Enforcement (Grant) | \$4,800  | Drive Safe (Grant) | \$1,250 |
| BNI/Drug Task Force     | \$13,500 | STEP               | \$8,500 |

|                                    |          |   |          |
|------------------------------------|----------|---|----------|
| Buckle Up (Grant)                  | \$1,250  | Community Relations/Crime Prevention Programs | \$6,700  |
| PSU (Football games & Ag Progress) | \$53,000 | General                                       | \$65,000 |

|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>410.191 Uniform Equipment Purchases</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | <b>\$27,580</b>    | <b>\$37,500</b>    | <b>\$29,500</b>       | <b>\$37,000</b>    |

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

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

|                                |                    |                    |                       |                    |
|--------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>410.210 Office Supplies</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                | <b>\$2,391</b>     | <b>\$3,500</b>     | <b>\$3,300</b>        | <b>\$3,500</b>     |

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

|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>410.225 Criminal Investigations</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | <b>\$2,720</b>     | <b>\$6,500</b>     | <b>\$4,500</b>        | <b>\$6,500</b>     |

The Criminal Investigations Section uses forensic and investigative materials and services relative to its function. Crime scene processing items such as fingerprint lifters and powders, filters, impression

compounds, DVDs, flash drives, DNA swabs, evidence packaging materials, etc. are included (\$1,200) as well as costs for interpreters, statement transcription, and outside the area witness or suspect investigative interview and/or transportation expenses. This category also includes costs for investigative database access (\$50/month), searches of cell phones, internet provider records (via search warrant), and non-reimbursable towing costs for vehicles seized for forensic processing (6 @ \$185 each). Lastly, charges for evidence destruction are included.

| <b>410.231 Vehicle Fuel - Gasoline</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$43,731</b>    | <b>\$45,710</b>    | <b>\$41,000</b>       | <b>\$43,710</b>    |

The department vehicles are estimated to use 18,250 gallons of unleaded 89-octane fuel at \$2.10/gal and 50 gallons of diesel fuel at \$1.90/gal. As of September 2020, the actual cost per gallon for fuel is \$1.57 for gasoline and \$1.42 for diesel.

| <b>410.233 Vehicle Fuel – CNG</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-----------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                   | <b>\$0</b>         | <b>\$500</b>       | <b>\$0</b>            | <b>\$0</b>         |

One (1) CNG patrol vehicle (Tahoe) is currently in the fleet. It is being phased out of service.

| <b>410.234 Oil, Lubrication, and Fluids</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$5,695</b>     | <b>\$8,000</b>     | <b>\$6,500</b>        | <b>\$8,000</b>     |

The amount requested is based on the Department's needs for oil, lubrication, and fluids as estimated. This cost is for synthetic oil. The fleet consists of 17 vehicles.

| <b>410.240 General Expenses</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                 | <b>\$5,641</b>     | <b>\$11,000</b>    | <b>\$8,500</b>        | <b>\$11,000</b>    |

This account is necessary for a wide variety of items or services that are necessary to ensure the proper functioning of the Department, but that is not large enough for a separate categorization and do not occur every year. Some of these items include traffic paint, first aid supplies, AED electrodes, flares, towing charges, prisoner transport costs, interpreters, personnel testing, and processing costs. Also included are employee random drug and alcohol testing charges.

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

| <b>410.242 Ammunition &amp; Related Expenses</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|--|--------------------|--------------------|-----------------------|--------------------|

\$17,167

\$17,250

\$15,800

\$17,500

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

|  |          |
|--|----------|
| Firearm ammunition, related training items for training in the issued handgun, shotgun, patrol rifle, department sniper rifles, and Simunitions. | \$14,450 |
| Fees for using ranges or other facilities for firearms training (\$275 Outdoor Sportsmen’s Club, \$275 Fulcomer Range)                           | \$550    |
| Taser cartridges for training and repairs  | \$2,500  |

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>410.249 Community Relations/Crime Prevention</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | \$2,740            | \$2,750            | \$2,700               | \$2,750            |

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

|                              |                    |                    |                       |                    |
|------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>410.251 Vehicle Parts</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                              | \$21,680           | \$30,000           | \$16,750              | \$28,000           |

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

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>410.252 Electronic Equipment Maintenance</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | \$52,283           | \$75,754           | \$54,720              | \$76,110           |

| Description   | Rate      | Amount   |
|---|-----------|----------|
| Kyocera 3252Cl copier lease (Records)   | \$406/mo. | \$4,872  |
| Kyocera 3010I copier lease(Patrol)  | \$131/mo. | \$1,572  |
| Copier maintenance  |           | \$1,500  |
| IT Support (Provided by SCB IT dept) for Mobile Data Terminals (11 terminals) |           | \$11,000 |

|   |  |          |
|---|--|----------|
| Airtime, server and associated hardware (SC IT) 11 Mobile Data Terminals        |  | \$11,000 |
| RMS Hosting Fee (Five-year flat rate – 12.5%).                                  |  | \$7,985  |
| RMS Software Maintenance Fees (Spillman)  |  | \$15,250 |
| Cell Phone Forensic Software Renewal (DART, Oxygen and Secure View)             |  | \$4,000  |
| Axon – License and maintenance fees for cameras (body, car, and interview room) |  | \$12,775 |
| Cellebrite computer forensic software update.                                   |  | \$3,800  |

|                          |                    |                    |                       |                    |
|--------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>410.260 Batteries</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                          | \$0                | \$1,500            | \$1,000               | \$4,500            |

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

|                                  |       |  |         |
|----------------------------------|-------|--|---------|
| Speed Sign Batteries (4 x \$200) | \$800 | Flashlight, cameras and portable radio batteries | \$500   |
| Optic Systems                    | \$200 | Replacement batteries for 5 Tasers (\$600)       | \$3,000 |

|                            |                    |                    |                       |                    |
|----------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>410.315 DNA Testing</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                            | \$0                | \$10,000           | \$0                   | \$10,000           |

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

|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>410.317 Contracted Salaries &amp; Wages/Equipment (Traffic Safety Grants)</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | \$27,831           | \$26,410           | \$26,300              | \$32,515           |

This figure accounts for the funds reimbursed for equipment and staffing provided by the other participating departments in the county under the DUI Enforcement / Aggressive Driving / Occupant

Protection / Pedestrian Safety Programs. The Township administers the grants for the entire County, and the full grant amount of \$39,815 for 2021 is split between Ferguson Township and the other participating agencies. The state dictates the allocation for the non-DUI grants. The grant funding has been reduced compared to previous years.

|                               | 2019<br>Actual  | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------|-----------------|----------------|-------------------|----------------|
| <b>410.320 Communications</b> | <b>\$11,223</b> | <b>\$9,750</b> | <b>\$6,710</b>    | <b>\$9,750</b> |

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

|                                  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|----------------------------------|----------------|----------------|-------------------|----------------|
| <b>410.327 Radio Maintenance</b> | <b>\$909</b>   | <b>\$1,000</b> | <b>\$0</b>        | <b>\$1,000</b> |

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

|                               | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------|----------------|----------------|-------------------|----------------|
| <b>410.330 Transportation</b> | <b>\$4,036</b> | <b>\$4,500</b> | <b>\$4,425</b>    | <b>\$4,500</b> |

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

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>410.340 Advertising &amp; Printing</b> | <b>\$1,024</b> | <b>\$4,000</b> | <b>\$1,000</b>    | <b>\$4,000</b> |

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

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>410.380 Outside Vehicle Repairs</b> | <b>\$6,248</b> | <b>\$8,000</b> | <b>\$6,200</b>    | <b>\$8,000</b> |

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



| <b>410.420 Dues,<br/>Subscriptions,<br/>Memberships, Training &amp;<br/>Conferences</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$31,418</b>        | <b>\$37,000</b>        | <b>\$25,960</b>           | <b>\$37,000</b>        |

|  |         |  |         |
|--|---------|--|---------|
| Pennsylvania Chiefs of Police Membership (\$150) & Training Conference in the Poconos in July  | \$1,000 | Accreditation Membership (\$125) & conference in Harrisburg area in July.                | \$800   |
| National/International Association Memberships for Firearms/Less Lethal Instructors and Centre County Tactical Response Team Members | \$350   | PA Homicide Investigator's Association Dues (\$60) & Conference (\$600 in State College) | \$665   |
| Power DMS – Document Management System for managing accreditation  | \$2,200 | U.S. Identification Manual   | \$100   |
| Miscellaneous manuals, publications & costs associated with seminars & conferences   | \$500   | PA Police Law Services Bulletin  | \$220   |
| West Publications Criminal Justice Pamphlet (14 @ \$45)  | \$630   | Pocket Crimes & Vehicle Code (14 @ \$18 each)  | \$252   |
| DUI Conference for Coordinator (Reimbursable by the grant)   | \$600   | IACP Policy Database Access  | \$525   |
| PELRAS Annual Conference   | \$250   | Annual Accreditation Fee   | \$1,000 |

Included above and below is training previously found in account 410.461 training. The combined account item covers new and ongoing mandatory and specialty training as well as memberships and

subscriptions. The Chief of Police approves all training. Prior to registration, the training is assessed for conformance to the needs and priorities of the department. Maintaining a professional organization requires all officers, including supervisors and detectives, to attend additional training commensurate with their current or future positions. Many courses are offered through the IACP, PA Chiefs of Police Association, MAGLOCLIN, Public Agency Training Council, or other similar organization. The registration fee ranges from free to \$500. Lodging and food are subject to the venue. Many training events are announced only weeks in advance, so a fully detailed list is not available. Courses that are expected in 2021 include:

- \$6,000 – Recertification training for the truck inspector (2 days), crash reconstructionist update, field training officer (5 days), applicant background investigator (3 days), other specialty training (1 – 5 days). Most of these courses are attended locally or in the Harrisburg area.
- \$600 – Recertification for Simunitions Scenario Instructor.
- \$600 – Internal Affairs Investigator
- \$3,000 - Firearms / OC / Taser / Use of Force / De-escalation Instructor development courses.
- \$2,000 – POLEX (Police Executive Development)
- \$2,250 - Leadership and Command Training
- \$2,250 – Tuition (3x's) for Leadership & Command School for supervisors.
- \$1,990 – Secure View Forensic Investigator Course (2x's). The course is web-based.
- \$1,800 – Digital Forensic / Evidence webinars / recertification conference.
- \$3,560 – Spillman RMS SSA certification (5 days). The location is TBA. Registration, airfare, hotel, meals, and shuttle (2x's).
- \$910 – Negotiator training (2 @ \$195) registration fee, hotel, meals, and ancillary costs.
- \$1,950 – CIT International Conference. Registration, airfare, hotel, meals, and ancillary costs.
- \$7,600 – Miscellaneous courses, including webinars for patrol officers and other staff members.
- \$3,490 – 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. Some of the 2020 courses included Procedural Justice, De-escalation, and Cultural Diversity.

|                                    | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|------------------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>410.450 Contracted Services</b> | <b>\$24,147</b> | <b>\$26,565</b> | <b>\$23,100</b>   | <b>\$27,500</b> |

The RMS system maintenance is budgeted in account 407.252.

|  |         |
|--|---------|
| State labs have a backlog of 8-12 months that does not meet our constituents' needs. This budget item is for services from a private Digital Forensic Examination Service. A quote received for analyzing a phone in 2020 was \$2,100 per phone. | \$4,200 |
|--|---------|

|   |         |
|---|---------|
| Criminal investigative unit vehicle   | \$4,000 |
| The monthly fee, 280.33, unlimited car washes for PD vehicles (\$2070), as well as once a year detailing at \$1,350 (9 @\$150).   | \$4,714 |
| This figure is the Township's share of the Mobile Command Vehicle operating costs.  | \$1,423 |
| This line item is the Township's anticipated contingency share of Centre County Tactical Response Team, Crisis Negotiation Team outfitting and operating costs, including the vehicle.  | \$3,000 |
| AED (Automated Electronic Defibrillator) & Naloxone Administration Medical Direction  | \$1,500 |
| Maintenance, vandalism/tampering alerts & data access for our four-post mounted speed signs, substantially discounted price as we serve as the beta test site for the township based company.   | \$2,200 |
| The department's share of the cost to maintain the CIT program. The grant expired Sept. 2016.   | \$3,500 |
| Provide kennel services for stray pets at <i>Pets Come First</i> since our local veterinarian can no longer provide this service.   | \$1,200 |
| Behavioral Personnel Assessment Device (BPAD) – is used as an interview screening tool to evaluate a police applicant's ability to deal with diverse types of people in different job-specific situations. This also includes costs associated with administering a written test (The applicant pays most of the cost). | \$1,600 |

|                          | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------|----------------|----------------|-------------------|----------------|
| <b>410.460 Education</b> | \$0            | \$0            | \$0               | \$12,500       |

This account represents formal education requests by the police department personnel. Officer Dan Lewis has applied for a Master of Science Degree in Cybersecurity Digital Forensics from the University of South Florida. Officer Lewis is the department's digital forensic examiner.

|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|----------------|----------------|-------------------|----------------|
| <b>410.462 Academy Training</b> | -\$32,523      | \$17,159       | \$0               | \$18,159       |

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

|         |                                |          |
|---------|--------------------------------|----------|
| Tuition | 1 @ \$4,000 each               | \$5,000  |
| Lodging | \$70/night for 105 nights      | \$7,350  |
| Meals   | \$46/day for 105 days          | \$4,830  |
| Travel  | 145 miles @ \$.60/mile times 2 | \$174    |
| Parking | \$115/month                    | \$805    |
| Total   |                                | \$18,159 |

|                                      |                    |                    |                       |                    |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>410.750 Non-Capital Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                      | <b>\$22,651</b>    | <b>\$28,393</b>    | <b>\$27,500</b>       | <b>\$9,200</b>     |

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

|  |         |                                   |         |
|--|---------|-----------------------------------|---------|
| Replace night vision device                | \$600   | Replace thermal imaging binocular | \$800   |
| Trail type camera and associated equipment | \$1,000 | Ballistic Shields (2 x \$2,200)   | \$4,400 |
| Patrol Cameras                             | \$600   | VACSCAR Unit                      | \$1,800 |

**411 FIRE PROTECTION**

| <b>411.530 CRCOG Fire Operating Contribution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$334,292</b>   | <b>\$358,259</b>   | <b>\$358,259</b>      | <b>\$338,988</b>   |

This line item represents Ferguson Township’s share of the Alpha Fire Company funding. Harris and Halfmoon Townships do not contribute to this line item. COG Fire contribution is computed using the modified COG formula. For further details, please refer to the 2021 COG Budget.

| <b>Year</b> | <b>Rate</b> | <b>Amount</b> | <b>\$ Change</b> |
|-------------|-------------|---------------|------------------|
| 2021        | 29.98%      | \$338,988     | -\$19,271        |
| 2020        | 30.18%      | \$358,259     | \$23,967         |
| 2019        | 30.55%      | \$334,292     | \$19,539         |
| 2018        | 30.76%      | \$314,753     | \$21,876         |
| 2017        | 32.44%      | \$292,877     | \$16,058         |
| 2016        | 30.88%      | \$276,819     | \$14,600         |

| <b>411.540 Contribution to Warriors Mark Fire Company</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$3,500</b>     | <b>\$3,500</b>     | <b>\$3,500</b>        | <b>\$3,500</b>     |

The Warriors Mark Fire Company provides fire protection service to portions of the southwestern part of the Township. The Board of Supervisors elected to increase the donation amount in 2018 to \$3,500, which is proposed to be carried forward into 2021.

| <b>411.541 Contribution to Port Matilda Fire Company</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$3,500</b>     | <b>\$3,500</b>     | <b>\$3,500</b>        | <b>\$3,500</b>     |

The Port Matilda Fire Company provides fire protection services to portions of the western part of the Township. The Board of Supervisors elected to increase the donation amount in 2018 to \$3,500, which is proposed to be carried forward into 2021.

| <b>411.750 CRCOG-Fire Capital Contribution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$92,921</b>    | <b>\$94,303</b>    | <b>\$94,303</b>       | <b>\$95,990</b>    |

This line item represents Ferguson Township’s share for the Alpha Fire Company Capital appropriation to replace large equipment. The capital fund avoids significant expenditures and needs for funds at

the time of replacement. COG Fire capital contribution is computed using the modified COG formula. For further details, please refer to the 2021 COG Budget.

| Year | Rate   | Amount   | \$ Change |
|------|--------|----------|-----------|
| 2021 | 29.98% | \$95,990 | \$1,687   |
| 2020 | 30.18% | \$94,303 | \$1,382   |
| 2019 | 30.55% | \$92,921 | \$1,732   |
| 2018 | 30.76% | \$91,189 | -\$2,542  |
| 2017 | 32.44% | \$93,731 | \$9,271   |
| 2016 | 30.88% | \$84,460 | \$5,649   |

| 411.990 Foreign Fire Relief Funding | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------------------------------|-------------|-------------|----------------|-------------|
|                                     | \$127,838   | \$127,838   | \$127,838      | \$127,884   |

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

**412 AMBULANCE SERVICE**

| 412.541 Contribution to Port Matilda EMS | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|--|-------------|-------------|----------------|-------------|
|  | \$3,500     | \$3,500     | \$3,500        | \$3,500     |

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

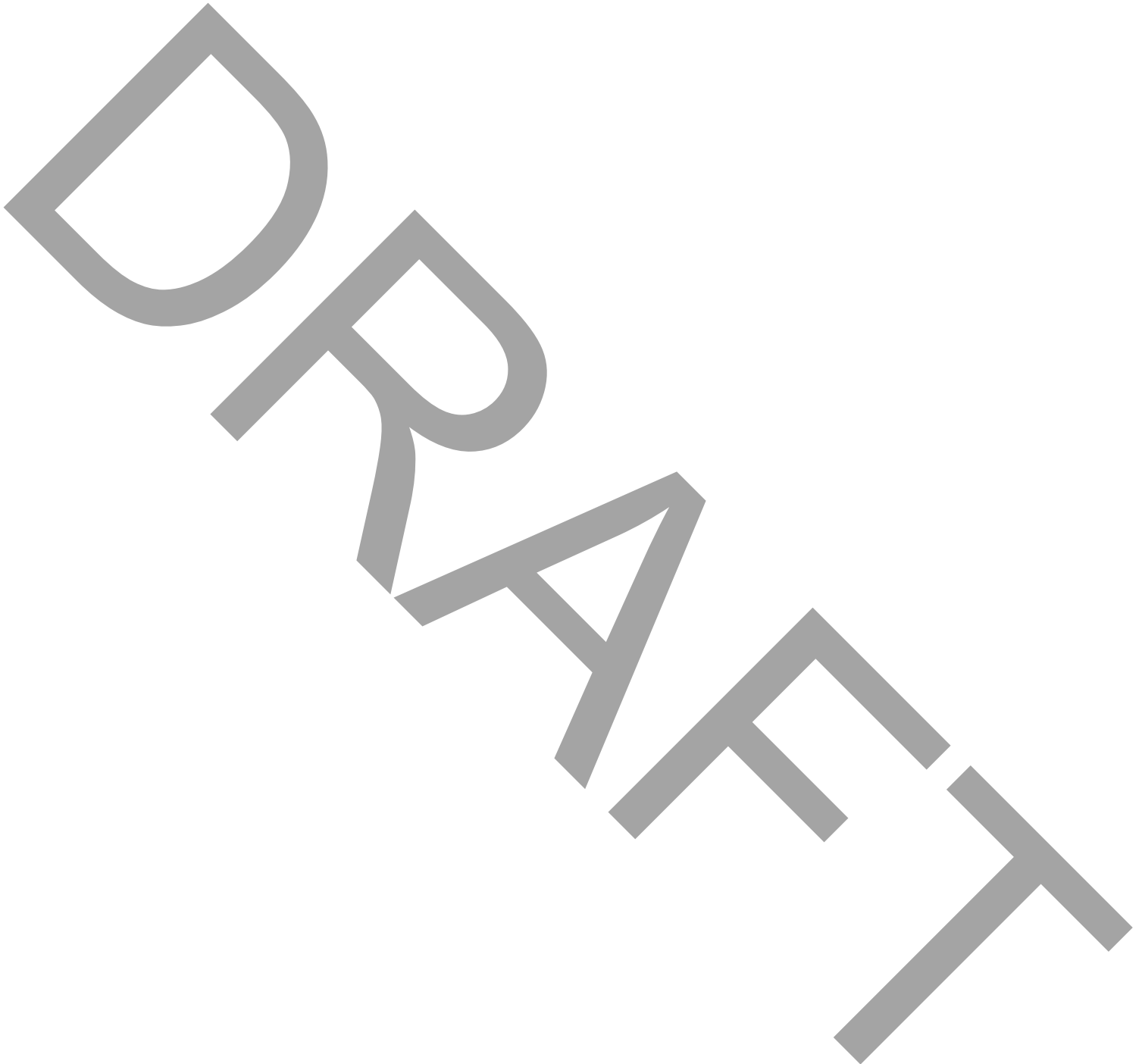
| 412.542 Contribution to Alpha EMS | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-----------------------------------|-------------|-------------|----------------|-------------|
|                                   | \$0         | \$3,500     | \$3,500        | \$3,500     |

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

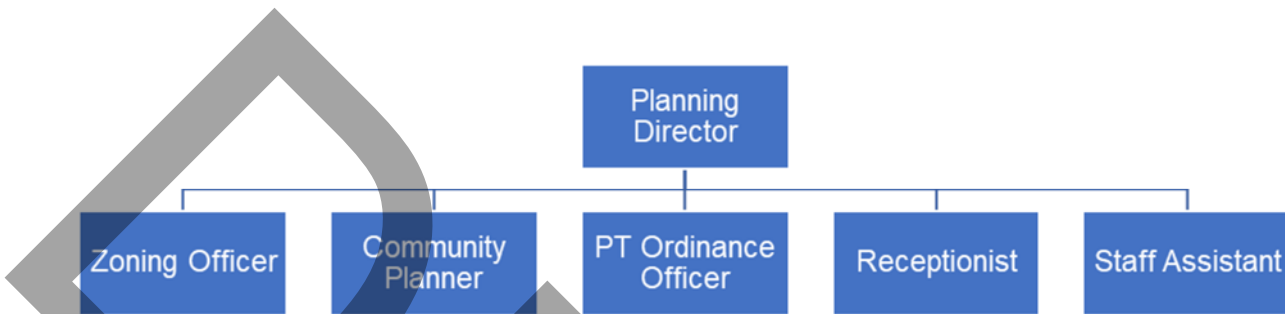
**413 ORDINANCE ENFORCEMENT**

| 413.364 Sewage Enforcement Services | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------------------------------|-------------|-------------|----------------|-------------|
|                                     | \$0         | \$300       | \$300          | \$300       |

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



## 414 PLANNING & ZONING



### ***Planning Department Organizational Chart***

The Director of Planning and Zoning, Community Planner, the Zoning Administrator, Staff Assistant, and a part-time Ordinance Enforcement Officer currently staff the Planning and Zoning Department. In 2017, the Planning & Zoning/Public Works Administrative Assistant transferred from the Public Works Department to support both departments. The Community Planner continues providing support to the present staff with the plan review process and significant Planning and Zoning projects such as the Terraced Streetscape District update and Zoning Map Amendments. The Ordinance Officer enforces Weed and Grass and Sidewalk ordinances and supports the Ferguson Township Police Department for parking violations and animal enforcement.

### ***Planning & Zoning Department Mission Statement***

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

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

- Review land ordinances and amend as necessary to accommodate future changes in the tax base.
- Identify how diverse types of development impact the Township's tax base and services provided.
- Partner with the Borough of State College, Centre Region Planning Agency, and PennDOT to re-develop the West College Ave. Terraced Streetscape District (TSD).
- Continue to assist with Workforce Housing guidelines and participate with membership in the Centre County Housing & Land Trust.
- Examine Township zoning regulations to identify areas that can be modified to promote agriculture's sustainability as a value-added business.
- Review and modify zoning ordinances to encourage mixed-use districts, streamline the plan review process, and encourage other uses conducive to small businesses' success.



- Implement efficient permitting software in conjunction with participating with Centre Region municipalities and the Centre Region Code Administration.
- Promote proposed zoning ordinance revisions related to alternative energies such as wind turbines and solar paneling to encourage renewable energy consumption.
- Develop and implement policies that concentrate growth in areas within the Regional Growth Boundary to discourage sprawl.
- Encourage participation from new candidates on the Township's Planning Commission and foster new municipal planning training opportunities for all members.
- Encourage parkland designs that do not create adverse environmental impacts by employing practices such as reducing impervious surfaces, harvesting rainwater, and providing bicycle parking and accessibility.
- Continue to support the vision of an interconnected regional park network through the Township's 2017 Official Map, the Regional Bike Plan, and integrate projects prioritized through the Mobility Implementation Plan.

In 2020, staff worked on the following projects:

- Land development plan review, including plans such as the Nixon-Kocher Water Treatment Facility, Orchard View Preliminary/Final Subdivision Plan, West Cherry Lane Lot Consolidation and Land Development Plan, Whitehall Road Regional Park, Whitehall Road Sheetz, Harner Farm Subdivision, West College Student Housing Land Development Plan, the revised plan for The Yards at Old State Planned Residential Development (PRD), Thistlewood Lot 19 Land Development Plan, and Parkview Subdivision.
- Staff drafted a Tree Preservation Ordinance and a Heritage and Significant Tree Resolution in coordination with the Township Arborist and provided the drafts to the Ferguson Township Tree Commission in April of 2020 for review and comment.
- Staff drafted a COVID-19 Flexible Business Support Resolution that provided Township businesses with the ability to operate safely under Governor Wolf's Proclamation of Disaster Emergency to address the public health threat posed by the novel coronavirus (COVID-19). This Resolution established guidelines for outdoor sales of merchandise, outdoor dining, and outdoor gathering of existing businesses in the Township. This Resolution was adopted in July 2020.
- Staff drafted an amendment to Chapter 19: Signs and Billboards due to the Supreme Court decision in the *Reed vs. Gilbert, AZ* case related to content neutrality. The staff took a comprehensive look at the ordinance and considered businesses, residents, and staff administering the ordinance. The ordinance amendment was adopted in August of 2020.
- Staff drafted an amendment to §27-720 Domestic Chickens to include Ducks. This section now provides for the keeping of ducks on residentially zoned properties in Ferguson Township. It establishes standards and enforcement authority that ensure that privately

housing chickens and/or ducks do not adversely impact the neighborhood. This amendment was adopted in August of 2020.

- Staff drafted an amendment to §27-716 Workforce Housing Ordinance and held joint Planning Commission and Board of Supervisors meetings to review. This draft expands upon the legacy workforce program by allowing for rentals or owner-occupied units and provides workforce units built on-site, off-site, and/or paid through fee-in-lieu. This draft will be presented to the Board during Q4 of 2020 for adoption.
- Staff started working with Planning Commission in March of 2020 on the Zoning Map Amendments and picked the process back up in September with a Joint Meeting with the Board of Supervisors to present Planning Commission's recommendations. The Zoning Map Amendments will be presented to the Board during Q4 of 2020 for adoption.
- Staff is working with the Pine Grove Mills Small Area Committee to establish the next steps for implementing the Small Area Plan.
- Staff continues to coordinate with the Finance Department on Escrow Accounts and their status.
- Work with the public to issue permits and complete zoning inspections.
- Review minor alterations to land development plans.
- Provide zoning/weed/snow/noise/abandoned vehicle enforcement.

In 2021, staff will continue to accomplish the following:

- Assist customers who call, email, or visit the Township office with questions or concerns.
- Review and provide staff recommendations on subdivision and land development plans.
- Evaluate rezoning requests as required by the Board of Supervisors.
- Coordinate with State College Borough Planning staff on exploring Terraced Streetscape District/Urban Village common land use planning and urban design issues.
- Commence work on preparing a revised zoning district and design standards for the Terraced Streetscape District in coordination and collaboration with the Borough of State College. Coordinate with an appointed neighborhood steering committee that includes Planning Commission representation, landowners, and Penn State University to assist in the update process.
- Maintain and develop relevant information on the Planning & Zoning webpage.
- Review lot consolidation and minor alteration plans.
- Issue zoning and sign permits.
- Provide zoning/weed/snow/noise/abandoned vehicle enforcement.
- Assist in maintaining and developing information for the Township's Geographic Information System (GIS).

- Maintain accurate phasing schedules and submission dates for each approved subdivision and land development plan.

Additionally, during 2021, staff intends to work on the following:

- Implement workforce housing MOU that will provide the programmatic structure to ensure that the required workforce housing developed in Turnberry, Pine Hall, and the Terraced Streetscape District is appropriately managed. Coordinate this work with the staff of the Centre County Housing & Land Trust.
- Continue coordination with the applicants of the Traditional Town Development Master Plans and associated projects. Even though both master plans have been approved and are in place for both Pine Hall and Turnberry, the next phases of development may be modified from the original master plans due to amendments adopted in 2017.
- Participate in revisions to the 2009 Recreation, Park, and Open Space Plan and coordinate the effort with the Ferguson Township Parks Committee.
- Provide input and technical assistance where necessary to the Ferguson Township Pine Grove Mills Small Area Plan Committee.

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>414.110 Planning and Zoning<br/>Director Salary</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$59,578</b>        | <b>\$80,886</b>        | <b>\$81,325</b>           | <b>\$82,544</b>        |

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

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>414.112 Zoning<br/>Administrator Salary</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$67,211</b>        | <b>\$69,324</b>        | <b>\$69,324</b>           | <b>\$70,364</b>        |

This account reflects the base salary of the Zoning Officer.

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>414.114 Planning and Zoning<br/>Administrative Staff Salaries</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$134,546</b>       | <b>\$132,870</b>       | <b>\$131,198</b>          | <b>\$133,166</b>       |

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

|   |                        |                        |                           |                        |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>414.115 Ordinance<br/>Enforcement Officer's Salary</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|   | <b>\$19,044</b>        | <b>\$19,500</b>        | <b>\$19,500</b>           | <b>\$19,500</b>        |

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

|                         | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------|----------------|----------------|-------------------|----------------|
| <b>414.191 Uniforms</b> | \$1,174        | \$1,000        | \$1,250           | \$1,000        |

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

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>414.210 Office Supplies</b> | \$1,380        | \$1,500        | \$1,250           | \$1,500        |

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

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>414.240 General Expense</b> | \$610          | \$500          | \$500             | \$500          |

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

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>414.252 Electronic Equipment Maintenance</b> | \$244          | \$250          | \$250             | \$500          |

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

Please note: New laptops are being requested for the Community Planner and Planning Director. The current workstations do not have the appropriate specifications to run the programs used daily. An estimated \$5,000.00 is being requested to purchase laptops that will meet the Department's needs. This amount is budgeted in IT.

|                                      | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------------|----------------|----------------|-------------------|----------------|
| <b>414.310 Professional Services</b> | \$9,760        | \$20,000       | \$14,750          | \$20,000       |

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

|  |          |
|--|----------|
| Stenographer / Experts for ZHB (est.)                  | \$1,500  |
| ZHB Solicitor (19 meetings x 4 hrs./mtg. @ \$170/hour) | \$13,500 |

|                             |         |
|-----------------------------|---------|
| ZHB Solicitor (Contingency) | \$5,000 |
|-----------------------------|---------|

|                               | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------|----------------|----------------|-------------------|----------------|
| <b>414.320 Communications</b> | <b>\$582</b>   | <b>\$1,000</b> | <b>\$600</b>      | <b>\$1,000</b> |

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

|                               | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------|----------------|----------------|-------------------|----------------|
| <b>414.330 Transportation</b> | <b>\$0</b>     | <b>\$200</b>   | <b>\$170</b>      | <b>\$200</b>   |

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

|   | 2019<br>Actual | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget |
|---|----------------|-----------------|-------------------|----------------|
| <b>414.340 Advertising &amp; Printing</b> | <b>\$7,077</b> | <b>\$14,250</b> | <b>\$14,250</b>   | <b>\$4,000</b> |

This account covers all the advertising for the Planning Commission, Pine Grove Mills Small Area Plan Committee, and Zoning Hearing Board meetings and the advertising of re-zonings, variances, appeals, and any rescheduling of meetings as necessary. Also included are funds for reproducing and reducing plans for presentation at the meetings and reproducing miscellaneous maps, fact sheets, and violation notices.

|                                       |       |             |         |
|---------------------------------------|-------|-------------|---------|
| Misc. Plan Reductions & Color Copying | \$500 | Advertising | \$3,500 |
|---------------------------------------|-------|-------------|---------|

|   | 2019<br>Actual | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|---|----------------|-----------------|-------------------|-----------------|
| <b>414.420 Dues, Subscriptions, Memberships</b> | <b>\$8,167</b> | <b>\$17,200</b> | <b>\$10,000</b>   | <b>\$15,000</b> |

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

|  |         |                                 |         |
|--|---------|---------------------------------|---------|
| Miscellaneous Seminars- for staff, PC and ZHB                            | \$1,000 | Miscellaneous Publications      | \$420   |
| Certification/travel for 2021 National Floodplain Management Conference, | \$2,500 | Subscription to Zoning Practice | \$100   |
|  |         | 2021 National American Planning | \$2,500 |

|   |         |   |         |
|---|---------|---|---------|
| Zoning Administrator - Raleigh, NC   May 9-13                                     |         | Association (APA) Conference, (Director) Boston, MA   May 1-4                                   |         |
| Dues PA Planning Association (PPA) 45% of APA dues (Director & Community Planner) | \$300   | Subscription to Zoning Bulletin   | \$650   |
| Membership American Planning Association (APA) (Director & Community Planner)     | \$500   | Subscription to Journal of the American Planning Association                                    | \$50    |
| Dues American Institution of Certified Planners (AICP) (Director)                 | \$300   | Dues Central PA Safety Association (CPSA)   | \$30    |
| Regional Laserfiche Software Training (PZ/PW Admin. Asst.)                        | \$1,000 | PA Governors Safety Conference, Zoning Administrator- Hershey, PA                               | \$700   |
| PA Association of Municipal Administrators Conference                             | \$1,100 | 2021 PA American Planning Association Conference, Pittsburgh, PA (Community Planner & Director) | \$2,500 |
| PA Association of Municipal Administrators Membership (2020)                      | \$150   | Planning Commission training  | \$1,000 |
| Planetizen Subscription (Community Planner & Director)                            | \$200   |   |         |

**414.450 Contracted Services**

**2019 Actual**  
\$0

**2020 Budget**  
\$0

**2020 Projected**  
\$500

**2021 Budget**  
\$35,000

This account represents miscellaneous contracted services for the Planning Department. For 2021, this account includes \$35,000 to engage a consultant to assist in updating the Terraced Streetscape District ordinance.

|                          |                    |                    |                       |                    |
|--------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>414.460 Education</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                          | \$0                | \$0                | \$0                   | \$0                |

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

|                                  |                    |                    |                       |                    |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>414.461 Training Seminars</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                  | \$0                | \$0                | \$0                   | \$0                |

This account represents the cost of training for the planning commission (\$1,000). This account is being moved to 414.420, beginning in 2019.

|                                     |                    |                    |                       |                    |
|-------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>414.530 CRPA Planning Agency</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                     | \$81,725           | \$51,920           | \$51,920              | \$73,659           |

This line item represents Ferguson Township's regional planning share of the Centre Region Planning Agency's cost. For further details, please refer to the 2021 COG Budget.

| Year | Rate   | Amount   | \$ Change |
|------|--------|----------|-----------|
| 2021 | 25.81% | \$73,659 | \$21,739  |
| 2020 | 26.08% | \$51,920 | -\$29,805 |
| 2019 | 26.46% | \$81,725 | \$5,571   |
| 2018 | 26.69% | \$76,154 | \$1,893   |
| 2017 | 28.20% | \$74,261 | \$8,984   |
| 2016 | 26.79% | \$65,277 | -\$11,324 |

|                               |                    |                    |                       |                    |
|-------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>414.531 CCMPO Planning</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                               | \$29,499           | \$30,715           | \$30,715              | \$31,647           |

This line item represents Ferguson Township’s share of the cost for the Centre County Metropolitan Planning Organization. For further details, please refer to the 2021 COG Budget.

| Year | Rate   | Amount   | \$ Change |
|------|--------|----------|-----------|
| 2021 | 25.81% | \$31,647 | \$932     |
| 2020 | 26.08% | \$30,715 | \$1,216   |
| 2019 | 26.46% | \$29,499 | \$533     |
| 2018 | 26.69% | \$28,966 | -\$1,821  |
| 2017 | 28.20% | \$30,787 | \$2,596   |
| 2016 | 26.79% | \$28,191 | -\$2,454  |

|                                      |                    |                    |                       |                    |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>414.750 Non-Capital Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                      | \$0                | \$300              | \$300                 | \$0                |

There are no current requests for this year.



**415 EMERGENCY SERVICES**

| <b>415.530 CRCOG-Emergency Management Contribution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$33,986</b>    | <b>\$36,239</b>    | <b>\$36,239</b>       | <b>\$37,407</b>    |

This account represents the Township's contribution to the Centre Region Emergency Management Program. For further details, please refer to the 2021 COG Budget.

| <b>Year</b> | <b>Rate</b> | <b>Amount</b> | <b>\$ Change</b> |
|-------------|-------------|---------------|------------------|
| 2021        | 25.81%      | \$37,407      | \$1,168          |
| 2020        | 26.08%      | \$36,239      | \$2,253          |
| 2019        | 26.46%      | \$33,986      | \$135            |
| 2018        | 26.69%      | \$33,851      | -\$1,618         |
| 2017        | 28.20%      | \$35,469      | \$4,528          |
| 2016        | 26.79%      | \$30,941      | \$1,436          |

| <b>415.531 CRCOG-Emergency Management Contingency</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$331</b>       | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         |

This line item provides funding for the Emergency Management Coordinator to use in the event of a declared disaster. The Fund balance is currently capped at \$100,000 plus inflation. For further details, please refer to the 2021 COG Budget.

| <b>Year</b> | <b>Rate</b> | <b>Amount</b> | <b>\$ Change</b> |
|-------------|-------------|---------------|------------------|
| 2021        | 25.81%      | \$0           | \$0              |
| 2020        | 26.08%      | \$0           | -\$331           |
| 2019        | 26.46%      | \$331         | \$20             |
| 2018        | 26.69%      | \$311         | -\$168           |
| 2017        | 28.20%      | \$479         | \$479            |
| 2016        | 26.79%      | \$0           | -\$436           |

### 421 Health & Welfare

| 421.318 Health Officer Services | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---------------------------------|-------------|-------------|----------------|-------------|
|                                 | \$8,556     | \$9,500     | \$8,500        | \$8,500     |

Annually, the State College Borough Health Officer inspects area eating, drinking, and retail establishments. These inspections are made to assure that these establishments meet the Township's ordinance regarding sanitary and safety conditions. The Township compensates the Health Officer based on an hourly basis. These services include responding to citizen requests for assistance with property owners who fail to maintain their sanitary and healthy conditions. This cost is subject to the number of inspections made, which varies from quarter to quarter.

| Quarter                   | Restaurants/Retail | Others |
|---------------------------|--------------------|--------|
| 4 <sup>th</sup> Qtr. 2019 | 13                 | 5      |
| 1 <sup>st</sup> Qtr. 2020 | 8                  | 6      |
| 2 <sup>nd</sup> Qtr. 2020 | 11                 | 0      |
| 3 <sup>rd</sup> Qtr. 2020 | NA                 | NA     |

**426 - 439 PUBLIC WORKS DEPARTMENT – ROAD MAINTENANCE AND FLEET**

**Mission:** Provide cost-effective and professional public works services to the Township within our scope of work.

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

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

**Public Works Maintenance Section Accomplishments for 2020**

- Performed pavement base repair on Township roads in advance of microsurfacing and on other roads as needed throughout the year.
- Performed inlet repairs on Township roads in advance of microsurfacing and on other roads as needed throughout the year.
- Completed crack sealing on Township roads in advance of microsurfacing and on other roads as needed throughout the year.
- Performed limited crack sealing and base repair and edging on specific bike paths as contract sealcoat operations did not occur this year, and the COVID-19 pandemic impacted some work activities.
- Performed routine year-round maintenance on approximately 100 miles of roadway, including:
  - ✓ Completed monthly rounds of street sweeping,
  - ✓ Completed multiple rounds of mowing along rural roadsides,
  - ✓ Patched and repaired potholes or edge drop-offs as necessary,
  - ✓ Performed winter snow and ice removal operations,
  - ✓ Replaced and repaired roadside signs,
  - ✓ Removed trees in advance of planting contract,

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

#### [Public Works Monthly Work Plan for 2021](#)

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

#### **January and February**

Winter operations

Equipment Maintenance

Building Maintenance

Tree removal

Park work as weather permits

#### **March**

Winter operations

Prepare for Spring operations

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

#### **April**

Crack sealing one week

Street sweeping one week

Sod repair from plow damage

Over-seed previous year capital project areas as necessary

Brush collection, first Monday unless a holiday

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

Leaf collection, first Monday unless a holiday

Base repair and preparation for capital road improvements four weeks

**May**

Spray curbs one week

Crack sealing one week

Rural Roadside mowing round 1 - three weeks

Base repair and preparation for capital road improvements four weeks

LED traffic signal replacements three days

Street tree maintenance and landscaping/mowing, flowers

Street sweeping

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

**June**

Street sweeping

Inlet cleaning two weeks

Weed whip for sight distance

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

Preparation for bike path sealcoat – 1 week

**July**

Inlet repairs three weeks

Rural Roadside mowing round 2

Ditch grading two weeks

Street sweeping

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

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

Paving

**August**

Spray curbs one week

Street sweeping

Weed whip for sight distance

Park mowing – not applicable unless so directed

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

### **September**

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

Crack sealing – 2 weeks

Street sweeping

Rural Roadside mowing round 3

Brush collection, first Monday unless a holiday

Leaf collection, first Monday unless a holiday

Capital road improvements – 4 weeks

### **October**

Weed whip for sight distance

Street sweeping

Brush collection, first Monday unless a holiday

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

Traffic signal inspections

Capital project topsoil and seed

### **November**

Leaf collection steady

Assist Arborist with tree removals and tree trimming

### **December**

Winter operations

Brush collection as weather permits on scheduled dates

Assist Arborist with tree trimming

Building painting and repairs

Equipment cleaning and bodywork

### **Ongoing activities:**

Respond to work order requests from staff and residents

Respond to winter storms and road hazards throughout the year promptly

**426 RECYCLING - COLLECTION, DISPOSAL SERVICES**

|   | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|---|-----------------|-----------------|-------------------|-----------------|
| <b>426.368 Recycling, collection &amp; disposal</b> | <b>\$33,005</b> | <b>\$33,005</b> | <b>\$33,005</b>   | <b>\$33,005</b> |

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

**430 PUBLIC WORKS – ADMINISTRATION**

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>430.191 Uniform Service</b> | <b>\$5,946</b> | <b>\$7,000</b> | <b>\$7,000</b>    | <b>\$7,000</b> |

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

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>430.210 Office Supplies</b> | <b>\$109</b>   | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

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

|                         | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|-------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>430.231 Gasoline</b> | <b>\$11,189</b> | <b>\$19,250</b> | <b>\$11,000</b>   | <b>\$16,170</b> |

Public Works vehicles will consume approximately 7,700 gallons of gas estimated at \$2.10/gallon. Our cost as of Sept 2020 was \$1.57/gallon. This account can fluctuate year to year based on fluctuating fuel prices, variability in usage year to year, and the timing of bulk drops of approximately 4,000 gallons.

|                            | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|----------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>430.232 Diesel Fuel</b> | <b>\$42,619</b> | <b>\$45,650</b> | <b>\$30,000</b>   | <b>\$31,450</b> |

Public Works vehicles will consume approximately 16,600 gallons of diesel at \$1.90/gallon. Our cost as of September 2020 was \$1.42/gallon. This account can fluctuate year to year for the same reason as gas cost fluctuation.

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>430.234 Oil, Lubricants, and Fluids</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$9,317</b>         | <b>\$9,500</b>         | <b>\$9,500</b>            | <b>\$9,500</b>         |

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

|   |                        |                        |                           |                        |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>430.238 Clothing/Personal Protective Equipment</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|   | <b>\$5,609</b>         | <b>\$10,325</b>        | <b>\$10,325</b>           | <b>\$9,825</b>         |

This account is for the purchase of safety gear, including face masks and the replacement of high visibility vests, T-shirts, jackets, gloves, rain gear, safety glasses, chaps, hard hats, hearing protection, and winter overalls or jackets. Also included is the reimbursement for one or two pairs of safety toe boots per person to exceed compensation of \$350/person/year for boots. Compensation is provided (up to \$300 per person and two persons per year) for prescription safety glasses with permanent side shields. Boots for mechanics are included in fund 437, starting in 2021.

|                                 |                        |                        |                           |                        |
|---------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>430.240 General Expense.</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|                                 | <b>\$7,473</b>         | <b>\$15,000</b>        | <b>\$15,000</b>           | <b>\$15,000</b>        |

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

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

|   |                        |                        |                           |                        |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>430.252 Electronic Equipment Maintenance</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|   | <b>\$2,117</b>         | <b>\$2,050</b>         | <b>\$2,038</b>            | <b>\$1,936</b>         |

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

| Description       | Rate     | Total   |
|-------------------|----------|---------|
| Ecosys 3550 lease | \$133/mo | \$1,596 |
| Usage             | \$85/qtr | \$340   |



|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>430.260 Small Tools and Equipment</b> | <b>\$3,474</b> | <b>\$8,500</b> | <b>\$8,500</b>    | <b>\$8,500</b> |

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

|                               | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------|----------------|----------------|-------------------|----------------|
| <b>430.320 Communications</b> | <b>\$1,514</b> | <b>\$1,920</b> | <b>\$1,920</b>    | <b>\$1,920</b> |

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

This account also includes the cost of the Township's business use share of 3 public works employees' personal cell phones at a rate of approx. \$10 per pay.

|                                  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|----------------------------------|----------------|----------------|-------------------|----------------|
| <b>430.327 Radio Maintenance</b> | <b>\$177</b>   | <b>\$2,000</b> | <b>\$3,500</b>    | <b>\$2,100</b> |

This account will be utilized to replace radios when they reach the end of life (approx. \$1,600 each for mobile) and the purchase of rechargeable batteries, accessories such as chargers, and maintenance. This fund was reduced in 2014 after purchasing new radios (those that could be reprogrammed where kept and are now reaching the end of useful life) when the County upgraded the 800 MHZ system. New radios have an expected life of 10 years. New batteries cost approx. \$135 each and have an expected life of 3 years. As the radios age, the cost of maintenance is expected to increase.

|                                  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|----------------------------------|----------------|----------------|-------------------|----------------|
| <b>430.384 Equipment Rentals</b> | <b>\$2,913</b> | <b>\$5,000</b> | <b>\$4,000</b>    | <b>\$4,000</b> |

Rentals include portable toilets and wash stations for our line striping contractor and our microsurfacing contractor, an asphalt paver, and miscellaneous rentals as needed. Stump grinder costs should be allocated to fund 455.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>430.420 Dues, Subscriptions, Memberships &amp; Seminars</b> | <b>-\$208</b>  | <b>\$3,810</b> | <b>\$1,500</b>    | <b>\$5,610</b> |

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

Additionally, winter snow fighting operations, commercial driver license training and record management, supervisory skills, drug and alcohol awareness. The mechanics' training is included in department 437. In 2020, the COVID-19 pandemic limited travel, and many planned in-person conferences were canceled. Training for a foreman to receive a level of traffic signal maintenance certification is requested in 2021. If travel is limited for in-person training in 2021, the IMSA training may be available by webinar and LTAP training.

|  |         |  |       |
|--|---------|--|-------|
| Road Superintendent attendance at APWA National PWX conference and equipment show or NTEA Fleet conference, or APWA snow conference depending on the applicability of course offerings | \$2,500 | Supervisors training, Drug, and alcohol awareness training, Road worker LTAP training, equipment expo, welding certification, confined space entry | \$800 |
| Magazines and Publications \$150<br>International Municipal Signal Association (IMSA) membership (\$100) and traffic signal certification (2 classes total \$1,900)                    | \$2,150 | APWA membership for Road Superintendent  | \$160 |

|                                    |                    |                    |                       |                    |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>430.450 Contracted Services</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                    | \$0                | \$2,000            | \$1,000               | \$1,000            |

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

|                                 |                    |                    |                       |                    |
|---------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>430.750 Office Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                 | \$0                | \$500              | \$0                   | \$500              |

This account reflects the cost of miscellaneous office equipment less than \$2,500 or with a lifespan of less than one budget cycle. Funding for office furniture and appliances for the new public works building is requested in account 30.409.750

### 432 PUBLIC WORKS-SNOW REMOVAL

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>432.222 Chemicals &amp; Supplies</b> | \$1,465        | \$0            | \$0               | \$0            |

This account is used for miscellaneous expenses related to winter road maintenance.

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>432.240 General Expense</b> | \$164          | \$1,000        | \$0               | \$1,000        |

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

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>432.251 Repairs &amp; Maintenance</b> | \$3,248        | \$6,000        | \$6,000           | \$6,000        |

This fund's highest cost is the purchase of snowplow edge blades installed by mechanics and road workers. Before 2018, these costs were included in the general expense account. During snow removal, vehicle frames and springs occasionally are damaged and need repair. Additionally, plow frames become bent and need to be replaced or repaired.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>432.450 Contracted Snow Removal</b> | \$7,388        | \$14,300       | \$9,000           | \$14,300       |

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

### 433 PUBLIC WORKS-SIGNALS & SIGNS

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>433.245 Street Signs and Supplies</b> | \$15,638       | \$20,000       | \$18,000          | \$20,000       |

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

| <b>433.361 Traffic Signal Charges</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                       | <b>\$12,638</b>    | <b>\$14,250</b>    | <b>\$13,200</b>       | <b>\$14,000</b>    |

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

| <b>433.372 Traffic Signal Repair (Parts &amp; Labor)</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$3,046</b>     | <b>\$7,000</b>     | <b>\$8,400</b>        | <b>\$14,000</b>    |

This budget item covers contracted traffic signal repairs and parts necessary to maintain the Township's ever-increasing number of traffic signals (23 signals plus one school zone flasher). Traffic signals are maintained in accordance with permits from PADOT. The Township Engineer does initial troubleshooting and minor repairs. Under the Township Engineer's guidance, a road supervisor performs required inspections and maintenance with our bucket truck. This line item also includes funding to repair broken loop detectors (which are being replaced over time with radar detection). Items costing less than \$2,500 each will be accounted for in the General Fund rather than the Capital Reserve Fund. Starting in 2020, this account now also includes traffic signal uninterruptable power supply batteries (\$2,835 for 2021) and LED replacements (\$5,250 for 2021).

|   |   |
|---|---|
| 1. Pine Grove Mills - Nixon Road and Route 45 | 12. Science Park/Old Gatesburg                  |
| 2. Whitehall Road and West College Avenue     | 13. Martin Street and Aaron Drive               |
| 3. Corl Street and West College Avenue        | 14. Martin Street and Blue Course Drive         |
| 4. Cherry Lane and North Atherton Street      | 15. West College Avenue & Blue Course Drive     |
| 5. Clinton Avenue and North Atherton Street   | 16. Blue Course Drive and Teaberry Lane         |
| 6. Aaron Drive and North Atherton Street      | 17. Science Park Road and Raytheon/ARL Building |

|  |  |
|--|--|
| 7. Science Park Road and West College Avenue   | 18. Blue Course and Westerly Parkway                           |
| 8. North Hills Place and North Atherton Street | 19. Blue Course and Old Gatesburg                              |
| 9. Bristol Avenue and West College             | 20. Blue Course and Havershire                                 |
| 10. Pine Hall and Science Park Road            | 21. Whitehall Road and Research Drive                          |
| 11. Valley Vista/Science Park/Circleville      | 22. Whitehall Road and Blue Course Drive (Shared with Borough) |
|  | 23. Blue Course & Bristol Ave                                  |

**437 REPAIRS TO TOOLS & MACHINERY**

|                                 |                    |                    |                       |                    |
|---------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>437.114 Mechanics Salary</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                 | <b>\$86,347</b>    | <b>\$113,976</b>   | <b>\$113,118</b>      | <b>\$114,815</b>   |

This line item represents the base salary for two mechanics.

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>437.115 Part-time Mechanic Wages</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>            | <b>\$11,074</b>    |

In 2020 hiring part-time/seasonal workers were impacted by the COVID-19 pandemic. In 2021, the mechanic helper wages are included in this account rather than 438.

| GROUP                         | CALCULATION                         | AMOUNT  |
|-------------------------------|-------------------------------------|---------|
| Mechanic helper for summer    | 16 wks. x 40hrs/wk. x \$11.30/hr.   | \$7,232 |
| Mechanic helper during school | 34 wks. X 10 hrs./wk. x \$11.30/hr. | \$3,842 |

|                                  |                    |                    |                       |                    |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>437.180 Mechanic Overtime</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                  | <b>\$44</b>        | <b>\$1,000</b>     | <b>\$22</b>           | <b>\$500</b>       |

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

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>437.238 Clothing/Personal Protective Equipment</b> | <b>\$838</b>   | <b>\$1,000</b> | <b>\$500</b>      | <b>\$1,500</b> |

This account provides resources for personal protection for the mechanics. Starting in 2020, boots and prescription safety glasses are charged to this account, not 430. Included is the reimbursement for one or two pairs of safety toe boots per mechanic at a not to exceed compensation of \$350/person/year for boots. Compensation is provided (up to \$300 for one person a year, with replacement, allowed no more than every other year per person) for prescription safety glasses with permanent side shields. Masks, respirators, face shields, gloves are examples of PPE.

|                                     | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------------|----------------|----------------|-------------------|----------------|
| <b>437.240 Mechanic Small Tools</b> | <b>\$3,914</b> | <b>\$4,100</b> | <b>\$4,100</b>    | <b>\$4,100</b> |

This account is necessary to purchase various tools (less than \$2,500 each) necessary to repair Township vehicles and cover repairs and updates to the diagnostic equipment. This account provides funding for miscellaneous tools for the mechanic. Since the line item amount is so minor compared to the threshold for a capital purchase, the percentage of budget vs. spent variation can vary greatly.

|  | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|--|-----------------|-----------------|-------------------|-----------------|
| <b>437.251 Repair and Maintenance Supplies - Vehicle &amp; Equipment Parts</b> | <b>\$83,986</b> | <b>\$77,250</b> | <b>\$67,000</b>   | <b>\$77,250</b> |

This account is used to purchase parts for all vehicles and equipment except Police Department vehicles, which are accounted for separately. This account also includes miscellaneous items used on vehicles, such as hardware, lines, filters, and wire ties previously included in the general expense. Trucks in the Ferguson Township fleet are typically retained for 12 years before being replaced. The value of our public works equipment assets for pieces of equipment valued at over \$25,000 is just over 2 million dollars. Including vehicles, trailers, small equipment, the total could be closer to 2.5 million dollars. Each piece of equipment is evaluated and rated each year to determine the best year of replacement. Depending on the size of the fleet and capabilities of staff, asset management software, and life cycle costs analysis tools can be used to determine optimal equipment replacement.

|                                | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|--------------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>437.370 Outside Repairs</b> | <b>\$17,192</b> | <b>\$16,000</b> | <b>\$7,000</b>    | <b>\$10,000</b> |

While most work is done in-house, outside service is needed for refurbishing brake drums and rotors, machining parts, repairs to diesel fuel pumps and suspension springs, bodywork, and some hydraulic line repairs, and replacements, hydraulic pumps, air conditioning. The actual cost of subcontracted repairs will vary from year to year, and these expenses are not anticipated in advance.

| <b>437.420 Dues,<br/>Subscriptions,<br/>Memberships &amp; Seminars</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
|  | <b>\$6,218</b>         | <b>\$4,300</b>         | <b>\$3,700</b>            | <b>\$4,300</b>         |

This account represents the training budget for two mechanics.

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

**438 PUBLIC WORKS-HIGHWAY MAINTENANCE**

| <b>438.112 Road<br/>Superintendent Salary</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$77,954</b>        | <b>\$80,901</b>        | <b>\$79,944</b>           | <b>\$70,886</b>        |

Beginning in 2021, this line item provides for 95% of the salary for the road superintendent. The remaining 5% of the Road Superintendent salary is provided under Fund 20.

| <b>438.114 Road Crew Salaries</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|-----------------------------------|------------------------|------------------------|---------------------------|------------------------|
|                                   | <b>\$608,264</b>       | <b>\$598,297</b>       | <b>\$594,323</b>          | <b>\$525,398</b>       |

Beginning in 2021, This line item provides for 95% of one foreman’s time (\$46,331) and 90% of another foreman’s time (\$50,054), and 86% of the road workers wages (\$429,013). The remaining road workers’ wages are dedicated to stormwater management work accounted for under Fund 20.

| <b>438.115 Part-time Help<br/>Wages</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$44,451</b>        | <b>\$103,927</b>       | <b>\$28,000</b>           | <b>\$93,000</b>        |

In 2020 hiring part-time/seasonal workers were impacted by the COVID-19 pandemic. In 2021, the Mechanic Helper is funded under 437. Township Public Works Department anticipates hiring individuals to help with seasonal work, as noted below.

| GROUP                        | CALCULATION                                    | AMOUNT   |
|------------------------------|--|----------|
| Road Crew Summer Help        | 2 people X 31 wks. x 40 hrs./wk. x \$15.00/hr. | \$37,200 |
| Road Crew Winter Help        | None requested                                 | \$0      |
| Mowing/Landscape Summer Help | 3 people X 31 wks. x 40 hrs./wk. x \$15.00/hr. | \$55,800 |

|                         |                    |                    |                       |                    |
|-------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>438.180 Overtime</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                         | \$14,450           | \$30,000           | \$10,000              | \$15,000           |

Overtime is based on historical use. Overtime is necessary during paving operations, leaf collection, and occasionally during winter snow fighting operations. Other overtime is used for emergency call out, such as flooding, sign replacement, or hazardous conditions.

|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>438.245 Supplies &amp; Materials (non-liquid fuels)</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | \$54,034           | \$9,500            | \$9,500               | \$9,500            |

This line item is used to purchase supplies and materials for the roadway areas that do not qualify for liquid fuels reimbursement. This account is for general road supplies, park supplies, roadside materials and supplies, seed, topsoil, weed spraying applications, mulch for trees and landscape beds, other various supplies commonly used by municipalities.



## 447 TRANSIT SYSTEM

447.530 Centre Area  
Transportation Authority  
(CATA)

|                        |                        |                           |                        |
|------------------------|------------------------|---------------------------|------------------------|
| <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
| <b>\$128,638</b>       | <b>\$128,638</b>       | <b>\$128,638</b>          | <b>\$133,638</b>       |

The Centre Area Transportation Authority (CATA) operates on a fiscal year ending June 30, and therefore, the first six months of 2021 are based on CATA's current 2020/2021 Budget ending on June 30, 2021. The operating increase is estimated at the maximum of 5% for the new year.

For more information, please refer to CATA's budget and related funding formula documentation.

| <b>CATA Budget</b>                 | <b>Operating</b> | <b>Capital</b>  | <b>Total</b>     |
|------------------------------------|------------------|-----------------|------------------|
| 3rd Qtr<br>(Jan 2021)              | \$28,267         | \$4,436         | \$32,703         |
| 4 <sup>th</sup> Qtr<br>(Apr 2021)  | \$28,267         | \$4,436         | \$32,703         |
| 1 <sup>st</sup> Qtr<br>(July 2021) | \$29,680         | \$4,436         | \$34,116         |
| 2 <sup>nd</sup> Qtr<br>(Oct 2021)  | \$29,680         | \$4,436         | \$34,116         |
| <b>Total</b>                       | <b>\$115,894</b> | <b>\$17,744</b> | <b>\$133,638</b> |

**452 PARKS & RECREATION**

| <b>452.530 CRCOG – Parks &amp; Recreation Contribution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$453,904</b>   | <b>\$465,291</b>   | <b>\$465,291</b>      | <b>\$464,564</b>   |

The Centre Region COG Parks and Recreation Department provides both parks maintenance and programs for the Township owned parks that are developed with facilities. COG Parks & Rec contribution is computed using the modified COG formula. Please see the 2021 COG Budget for more information.

| <b>Year</b> | <b>Rate</b> | <b>Amount</b> | <b>\$ Change</b> |
|-------------|-------------|---------------|------------------|
| 2021        | 26.97%      | \$464,564     | -\$727           |
| 2020        | 27.25%      | \$465,291     | \$60,843         |
| 2019        | 27.66%      | \$404,448     | \$22,257         |
| 2018        | 27.88%      | \$382,191     | -\$44,578        |
| 2017        | 29.43%      | \$426,769     | \$20,592         |
| 2016        | 28.01%      | \$406,177     | \$36,763         |

| <b>452.532 CRCOG – Aquatics Capital Contribution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$170,344</b>   | <b>\$136,781</b>   | <b>\$136,781</b>      | <b>\$136,654</b>   |

This line item represents Ferguson Township’s share for the Centre Region Parks and Recreation Department debt service for the capital improvements to the Welch and Park Forest pools. The capital shares have been subsidized by the surplus operating revenues, depending on the weather and pools’ usage. COG Parks & Rec contribution is computed using the modified COG formula. Please refer to the 2021 COG Budget for more information.

| <b>Year</b> | <b>Rate</b> | <b>Amount</b> | <b>\$ Change</b> |
|-------------|-------------|---------------|------------------|
| 2021        | 26.97%      | \$136,654     | -\$127           |
| 2020        | 27.25%      | \$136,781     | \$506            |
| 2019        | 27.66%      | \$136,275     | \$1,303          |
| 2018        | 27.88%      | \$134,972     | \$6,153          |

|      |        |           |       |
|------|--------|-----------|-------|
| 2017 | 29.43% | \$128,819 | \$810 |
| 2016 | 28.01% | \$128,009 | \$179 |

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>452.533 CRCOG – Nature Center Operating Contribution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | <b>\$28,730</b>    | <b>\$25,764</b>    | <b>\$25,764</b>       | <b>\$25,881</b>    |

This line item represents Ferguson Township’s share of the Millbrook Marsh Nature Center. Please refer to the 2021 COG Budget for more information.

| Year | Rate   | Amount   | \$ Change |
|------|--------|----------|-----------|
| 2021 | 26.97% | \$25,881 | \$117     |
| 2020 | 26.08% | \$25,764 | \$903     |
| 2019 | 26.46% | \$24,861 | \$2,839   |
| 2018 | 26.69% | \$22,022 | -\$1,309  |
| 2017 | 28.20% | \$23,331 | \$4,874   |
| 2016 | 26.79% | \$18,457 | \$986     |

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>452.534 CRCOG – Parks Capital Contribution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | <b>\$40,552</b>    | <b>\$38,718</b>    | <b>\$38,718</b>       | <b>\$45,397</b>    |

This line item represents Ferguson Township’s share of the Centre Region Parks & Recreation Capital. Please refer to the 2021 COG Budget for more information.

| Year | Rate   | Amount   | \$ Change |
|------|--------|----------|-----------|
| 2021 | 26.97% | \$45,397 | \$6,679   |
| 2020 | 26.08% | \$38,718 | -\$6,340  |
| 2019 | 26.46% | \$45,058 | \$1,951   |
| 2018 | 27.88% | \$43,107 | -\$2,509  |
| 2017 | 29.43% | \$45,616 | -\$6,202  |
| 2016 | 28.01% | \$51,818 | \$832     |

|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>452.536 CROG – Nature Center Capital Contribution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | <b>\$13,830</b>    | <b>\$13,625</b>    | <b>\$13,625</b>       | <b>\$40,455</b>    |

This line item represents Ferguson Township's share of the Centre Region Nature Center Capital. Please refer to the 2021 COG Budget for more information.

| Year | Rate   | Amount   | \$ Change |
|------|--------|----------|-----------|
| 2021 | 26.97% | \$40,455 | \$26,830  |
| 2020 | 26.08% | \$13,625 | -\$205    |
| 2019 | 26.46% | \$13,830 | \$6,861   |
| 2018 | 27.88% | \$6,969  | \$6,969   |
| 2017 |        | \$0      | \$0       |

#### 453 SPECTATOR RECREATION

|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>453.540 Community Contributions</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | <b>\$6,572</b>     | <b>\$12,000</b>    | <b>\$6,600</b>        | <b>\$12,000</b>    |

The Board has adopted a policy to guide community contributions. Funding requests are anticipated in 2020 from Discovery Space, 4th Fest, People's Choice, First Night State College, and several others. New requests this year include the Empowering Women in Leadership Annual Conference. Other proposals have been included in the appropriations, as well. On December 5, 2016, the board approved a three-year commitment to Discovery Space beginning in 2017 and ending in 2019 for \$3,000 per year. Funding for the Ferguson Township Garden Club garden at the intersection of Route 45 and Route 26 also is taken from this account.

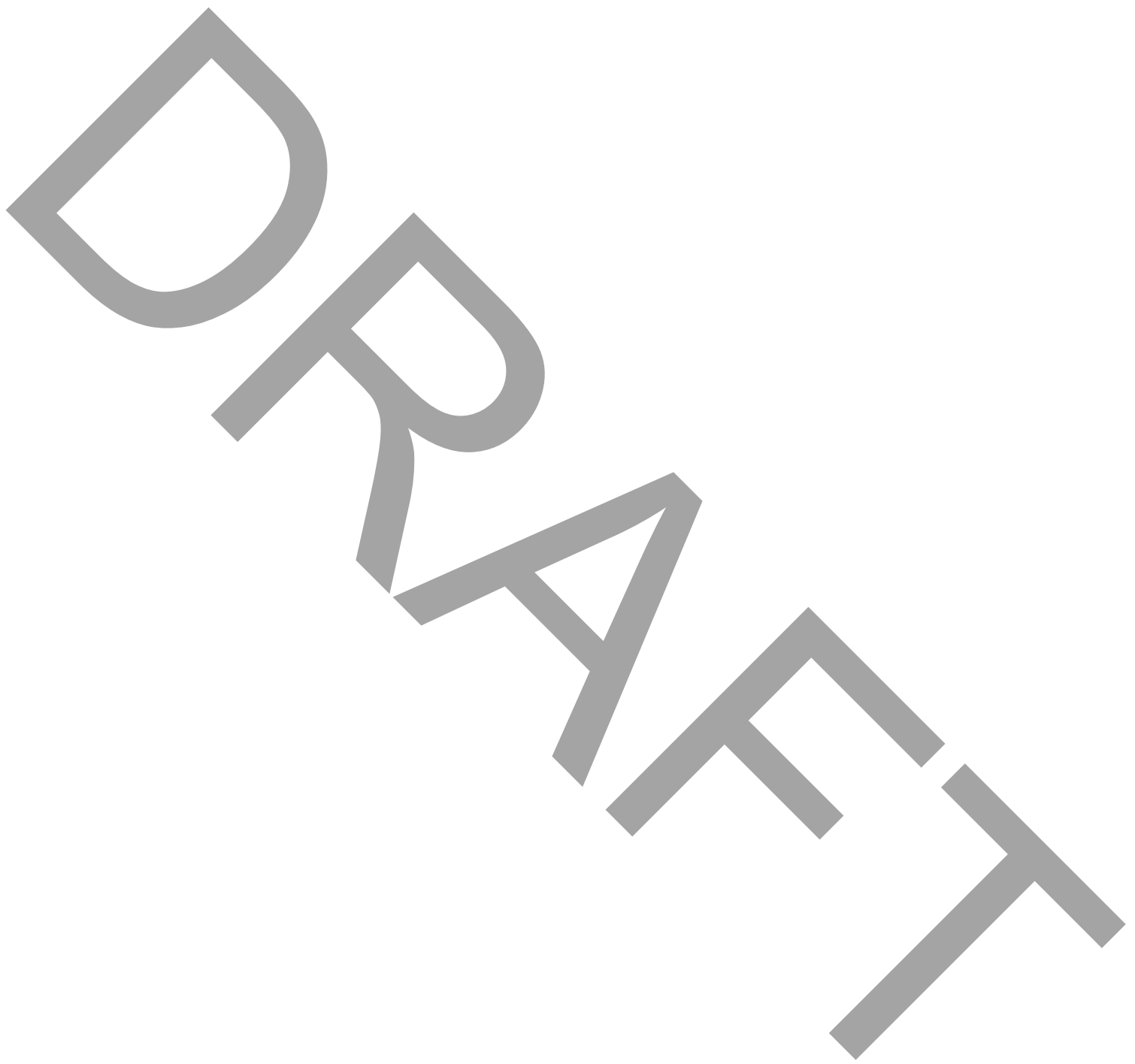
#### 454 TOWNSHIP PARKS OPERATING EXPENSES

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>454.220 Township Park Operating Expenses</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | <b>\$86</b>        | <b>\$250</b>       | <b>\$100</b>          | <b>\$250</b>       |

This account represents the township costs for miscellaneous park maintenance.

|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>454.340 Township Park Advertising</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | <b>\$192</b>       | <b>\$150</b>       | <b>\$150</b>          | <b>\$150</b>       |

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



## 455 PUBLIC WORKS - STREET TREES

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

**Message:** The public works street tree program strives to improve and maintain a healthy and sustainable community forest that provides ecosystem services for all residents and visitors. Under the Public Works Director's direction, the Arborist is charged with carrying out the objectives and duties, including managing tree risk for public safety, promoting sustainable landscaping, tree evaluations, removals, and selection, increasing canopy coverage and diversity, proper tree maintenance, and public education. The Public Works Director and Arborist provide staff support to the Ferguson Township Tree Commission, whose role is to guide and advise staff and the elected officials.

### Public Works Street Tree Section Accomplishments for 2020

In keeping with the [Township, Strategic Plan Goal 4.b\) Environmental Stewardship - Ensure that land development regulations and development plans are consistent with environmental values](#) - the Arborist and Tree Commission reviewed three subdivisions and land development plans.

In accord with [The Township Strategic Plan Goals 4.a\) Environmental Stewardship – Identify and use existing tools to preserve the environment](#), and [4.c\) Environmental Stewardship - Identify and preserve natural resources and environmentally significant areas](#) – staff and the Tree Commission continued the review of a draft tree preservation ordinance and a heritage tree ordinance. In addition, the Township contracted for the first tree canopy survey. Draft results of the canopy survey were presented to the Tree Commission, and the final will be provided to the Board of Supervisors.

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

The fourth annual Township celebration of Arbor Day was postponed due to the COVID-19 pandemic

Administered the Street Tree Planting contract and planted 44 balled and burlapped street trees plus bare-root trees

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

Pruned neighborhood street trees in locations such as Lexington Place based on resident requests for sidewalk clearance

Issued 5 street tree permits in the past 12 months

Provided staff support for Tree Commission meetings, including public hearings for tree removals, review of the tree planting plan, and rewrite of the official plant list.

Sent notices to 3 separate property owners requiring the removal of hazard trees

Performed tree removals by staff with the assistance of the State College Borough bucket truck crew

Managed the oak wilt mitigation program, which did not result in the need to remove or treat any positive cases of oak wilt in the Township

**Public Works Street Tree Goals for 2021:**

In accord with [The Township Strategic Plan Goals 4.a\) Environmental Stewardship – Identify and use existing tools to preserve the environment](#), and [4.c\) Environmental Stewardship - Identify and preserve natural resources and environmentally significant areas](#) – the following goals are set for 2021:

- Manage oak wilt and tree diseases in accordance with policy and best practices
- Maintain Tree City USA designation
- Continue to increase street tree species diversity as new trees are planted
- Utilize and update the street tree inventory and utilize the tree canopy survey
- Organize the Township Arbor Day Celebration
- Hold a public hearing for tree removals
- Prepare, bid, and oversee the annual tree pruning contract
- Prepare, bid, and manage the annual tree-planting contract
- Trim tree branches in response to requests from staff, residents, and motorists
- Continue to staff Tree Commission meetings

| <b>455.114 Arborist and Municipal Tree Specialist Salary</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$61,045</b>    | <b>\$107,714</b>   | <b>\$62,532</b>       | <b>\$63,470</b>    |

Under the Public Works Director's direction, the Arborist will manage the urban forest consisting of over 5,000 street trees, including tree assessments, issuing tree permits, staffing the Tree Commission meetings, attending public hearings on tree removals, and preparing trees planting plans. The Arborist meets with residents and Homeowner Associations, trimming trees and preparing contract documents for tree pruning bids and tree planting bids.

In 2020 a full-time municipal tree specialist was budgeted but not hired. Hiring for this position will be revisited in the future to assist with the care of the urban forest, specifically tree trimming. While contract pruning continues, it is often necessary to trim trees more often than once every seven years to address shaping issues, clearing branches over roads and sidewalks, and managing ongoing complaints of difficult sight distance for motorists or trees branches blocking roadside signs.

| <b>455.115 Part-Time Wages</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                | <b>\$18,062</b>    | <b>\$22,200</b>    | <b>\$5,000</b>        | <b>\$9,000</b>     |

The lack of hiring a tree trimming specialist and the COVID-19 pandemic in 2020 limited a seasonal worker in 2020. Given that employment conditions normalize, one seasonal worker is requested to assist the arborist with tree trimming, watering trees, tree care, and tree inventories. One worker x 15 weeks x 40 hours x \$15/hr is requested.

|                                   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|-----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>455.220 Operating Supplies</b> | <b>\$0</b>             | <b>\$500</b>           | <b>\$50</b>               | <b>\$500</b>           |

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

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>455.238 Personal<br/>Protective Equipment</b> | <b>\$357</b>           | <b>\$1,500</b>         | <b>\$300</b>              | <b>\$750</b>           |

This account represents the costs for protective clothing, steel toe boots, and safety equipment for the arborist.

|                                | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>455.240 General Expense</b> | <b>-\$620</b>          | <b>\$2,000</b>         | <b>\$300</b>              | <b>\$2,000</b>         |

This account includes advertising for the tree commission meetings and public hearings, meals during meetings, supplies needed by the tree commission, expenses for the Arbor Day celebration, postage for newsletters and mailings, and other expenses associated with public outreach education such as podcasts. Expenses in 2020 were limited due to the COVID-19 pandemic.

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>455.245 Supplies and<br/>Materials</b> | <b>\$167</b>           | <b>\$5,000</b>         | <b>\$2,000</b>            | <b>\$5,000</b>         |

This account includes materials and supplies needed by the Arborist for tree care, such as tree anchors and cables. It is anticipated that in 2021 tree treatments may be done in house. This line item includes the cost of pesticides for injections and supplies.

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>455.260 Arborist Small<br/>Tools</b> | <b>\$1,612</b>         | <b>\$3,500</b>         | <b>\$3,300</b>            | <b>\$2,500</b>         |

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



|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>455.370 Outside Repairs</b> | <b>\$44</b>    | <b>\$1,000</b> | <b>\$600</b>      | <b>\$1,000</b> |

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

|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|----------------|----------------|-------------------|----------------|
| <b>455.384 Equipment Rental</b> | <b>\$0</b>     | <b>\$1,000</b> | <b>\$2,305</b>    | <b>\$5,000</b> |

This account covers equipment rentals' costs for removing, planting, and care of street trees, such as a stump grinder. In 2020 it was necessary to rent a skid steer with the stump grinding attachment.

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>455.420 Dues &amp; Subscriptions, Training</b> | <b>\$1,710</b> | <b>\$5,550</b> | <b>\$1,500</b>    | <b>\$2,285</b> |

Funding is requested for continued training, as shown in the table below. Some certifications are for more than one year. The Chesapeake Bay Landscape Professional training emphasizes stormwater retrofit best practices, sustainable landscaping, and native plants. International Society of Arboriculture (ISA) recertification occurs every three years and is due again in 2023. Recertification of the Tree Risk Assessment Qualifications occurs every five years and is due in 2022. The budget reflects no travel and all virtual training.

|  |         |
|--|---------|
| ISA Membership for Arborist  | \$150   |
| Penndel Chapter Membership for Arborist  | \$50    |
| Chesapeake Bay Landscape Professional re-certification (every two years and due in 2023)   | \$0     |
| Other Arborist training to maintain arborist certification in lieu of the ISA International Conference. This line item is reduced from \$2,500 to \$1,500) | \$1,500 |
| Penndel Chapter of ISA conference (virtual) for Arborist estimated at \$500  | \$500   |
| ISA CEUs, Pesticide CEUs, Other training (included above for 2021)   | \$0     |
| Society of Municipal Arborists membership  | \$85    |

|                                    |                    |                    |                       |                    |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>455.450 Contracted Services</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                    | <b>\$25,345</b>    | <b>\$58,000</b>    | <b>\$58,000</b>       | <b>\$68,000</b>    |

The following table indicates budgeted contract work. Unfortunately, since pruning contracts are performed in the winter and overlap annual budget cycles, this account's actual costs vary from year to year.

| DESCRIPTION  | AMOUNT   |
|--|----------|
| Stump removals performed in-house  | \$0      |
| Ash tree injections performed in-house   | \$0      |
| Oak wilt mitigation injections and some tree removal performed in-house                      | \$0      |
| Large tree removal (hazard emergency or oak wilt abatement or other pests/disease abatement) | \$20,000 |
| Pruning 800 trees (\$60 per tree)  | \$48,000 |

**456 LIBRARY SERVICES**

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>456.530 CRCOG - Schlow<br/>Library Operating<br/>Contribution</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$442,080</b>       | <b>\$475,730</b>       | <b>\$475,730</b>          | <b>\$475,075</b>       |

The COG Budget provides funding for the operating costs for Library Services. For further details, please refer to the 2021 COG Budget.

| Year | Amount    | \$ Change |
|------|-----------|-----------|
| 2021 | \$475,075 | -\$655    |
| 2020 | \$475,730 | \$33,650  |
| 2019 | \$442,080 | \$16,263  |
| 2018 | \$425,817 | \$20,640  |
| 2017 | \$405,177 | \$12,085  |
| 2016 | \$393,092 | \$14,980  |

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>456.531 CRCOG - Schlow<br/>Library Capital Contribution</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$22,992</b>        | <b>\$24,626</b>        | <b>\$24,626</b>           | <b>\$24,592</b>        |

The Library building was constructed in 2003. Some 13 years later, beginning in 2016, the Library requested capital costs be added to the COG budget to replace aging building systems and providing for some renovations. For further details, please refer to the 2021 COG Budget.

| Year | Amount   | \$ Change |
|------|----------|-----------|
| 2021 | \$24,592 | -\$34     |
| 2020 | \$24,626 | \$1,634   |
| 2019 | \$22,992 | -\$40     |
| 2018 | \$23,032 | \$208     |
| 2017 | \$22,824 | -\$416    |
| 2016 | \$23,240 | \$23,240  |

**458 SENIOR CITIZENS**

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>458.530 CRCOG Active Adult Center Contribution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | \$46,848           | \$43,800           | \$43,800              | \$36,486           |

This line item represents Ferguson Township's share of the CRCOG funding for the Active Adult Center. The Township's share is based on actual use rather than the COG formula. The Active Adult Center is located at the Nittany Mall. For further details, please refer to the 2021 COG Budget.

| Year | Amount   | \$ Change |
|------|----------|-----------|
| 2021 | \$36,486 | -\$7,314  |
| 2020 | \$43,800 | \$1,219   |
| 2019 | \$42,581 | \$5,035   |
| 2018 | \$37,546 | -\$5,233  |
| 2017 | \$42,779 | \$24,018  |
| 2016 | \$18,761 | \$4,227   |

**461 NATURAL RESOURCE CONSERVATION**

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>461.540 Spring Creek Watershed Commission Contribution</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | \$1,769            | \$1,769            | \$1,769               | \$1,769            |

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

|  |                    |                    |                       |                    |
|--|--------------------|--------------------|-----------------------|--------------------|
| <b>461.541 Spring Creek Watershed Monitoring</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|  | \$4,840            | \$4,840            | \$4,840               | \$4,840            |

This line item represents an annual contribution towards the Spring Creek Watershed monitoring project. The Township has participated in this program annually since 2000, and the Clearwater Conservancy is seeking an equal contribution in 2021.

**462 COMMUNITY DEVELOPMENT AND HOUSING**

|                                   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|-----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>462.540 Land &amp; Housing</b> | <b>\$5,000</b>         | <b>\$5,000</b>         | <b>\$5,000</b>            | <b>\$5,000</b>         |

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

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>462.541 Sustainable Communities Collaborative</b> | <b>\$0</b>             | <b>\$1,000</b>         | <b>\$0</b>                | <b>\$0</b>             |

The Township has worked with the Sustainable Communities Collaborative at Penn State University on various projects, including the Suburban Park Drainageway redesign, plastic bag ordinance, and solar arrays on Township traffic signals. No task was undertaken in 2020, and no plans are in place for 2021. Therefore, no allocation has been budgeted under this line item.

**463 ECONOMIC DEVELOPMENT**

|                                     | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|-------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>463.540 Economic Development</b> | <b>\$49,000</b>        | <b>\$40,000</b>        | <b>\$36,450</b>           | <b>\$40,000</b>        |

This line item is to account for expenditures related to local economic development activities. As in prior years, this amount is proposed to promote the growth and retention of existing businesses around the county and support other economic development initiatives. The Board has aligned this support with the region's municipal contributions in the past.

**472 DEBT SERVICE-INTEREST**

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>472.390 Interest on Escrow Accounts</b> | <b>\$24,834</b>        | <b>\$500</b>           | <b>\$2,100</b>            | <b>\$2,000</b>         |

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

**481 EMPLOYER TAXES**

| <b>481.192 Employer Social Security</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | \$312,483          | \$312,952          | \$311,225             | \$320,500          |

Employer contributions toward Social Security and Medicare remain at 7.65% of gross payroll following Federal law. Social Security taxes are limited to \$142,800 in gross earnings for 2021. Currently, no employees meet this gross wage limit.

| <b>481.194 Employer Unemployment Compensation</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | \$1,127            | \$10,027           | \$9,000               | \$10,000           |

The Township secures its unemployment compensation insurance needs through the Pennsylvania Municipal League (PML) Unemployment Compensation Trust. The tax is budgeted at a rate of 1.23% of gross payroll on the first \$10,000 of each employee's compensation. This self-insured employment trust provides the Township with the lowest long term employment compensation insurance costs available.

***Calculating the Employer Contributions***

The amount of contributions an employer owes is determined by multiplying an assigned contribution rate by the taxable wages paid to each employee for each calendar year. the taxable wage base for the calendar years are listed below

| Year | Limit    | Rate      |
|------|----------|-----------|
| 2021 | \$10,000 | 1.23% est |
| 2020 | \$10,000 | 1.23%     |
| 2019 | \$10,000 | 1.27%     |

**483 EMPLOYER PAID BENEFITS**

| <b>483.197 Pension Expense</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                | \$469,499          | \$566,235          | \$566,235             | \$607,878          |

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

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

| <b>FERGUSON TOWNSHIP</b>              |                  |                  |
|---------------------------------------|------------------|------------------|
| <b>ACT205 REFUND CALCULATION</b>      |                  |                  |
| <b>Description</b>                    | <b>2020</b>      | <b>2021</b>      |
| Police MMO                            | 303,383          | 361,367          |
| Non-Uniform MMO                       | 250,852          | 234,511          |
| <b>Gross Pension Expense Subtotal</b> | <b>554,235</b>   | <b>595,878</b>   |
| Less State Funding                    | (418,526)        | (418,526)        |
| <b>Net Township Pension Cost</b>      | <b>135,709</b>   | <b>177,352</b>   |
| Less Township Funding (26 pays)       | (200,000)        | (200,000)        |
| <b>Refund due to General Fund</b>     | <b>-\$64,291</b> | <b>-\$22,648</b> |
| <b>Total State Funding</b>            | <b>418,526</b>   | <b>418,526</b>   |
| Less Police MMO                       | (303,383)        | (361,367)        |
| <b>Non Uniform State Funding</b>      | <b>115,143</b>   | <b>57,159</b>    |

**486 INSURANCE & RISK MANAGEMENT**

| <b>486.300 Safety Improvement Expenses</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | \$212              | \$3,200            | \$0                   | \$1,200            |

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

| <b>486.350 Insurance Claims Expenses</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | -\$925             | \$0                | \$2,000               | \$0                |

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

| <b>486.351 Property &amp; General Liability Insurance</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | \$42,409           | \$57,761           | \$36,314              | \$40,000           |

The Township contracts with Penn Prime as its source of insurance coverage. The Township limits are \$5,000,000 each occurrence and \$5,000,000 personal/advertising injury. This line item includes property coverage and general liability. Also, this account contains \$9,500 for consulting services with the Hartman Group.

| <b>486.352 Police Liability Insurance</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$16,222</b>    | <b>\$23,795</b>    | <b>\$16,028</b>       | <b>\$20,000</b>    |

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

| <b>486.353 Public Officials Errors &amp; Omissions Policy</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$13,481</b>    | <b>\$19,777</b>    | <b>\$14,025</b>       | <b>\$17,000</b>    |

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

| <b>486.354 Workers Compensation</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                     | <b>\$114,863</b>   | <b>\$182,216</b>   | <b>\$146,700</b>      | <b>\$146,700</b>   |

This line item represents the worker's compensation coverage for employees while on duty, as required by federal law — the Township contracts with Penn Prime as its source of worker's compensation insurance coverage. Workers' compensation costs are dependent on the job classifications of employees and the total payroll. Job classifications such as Police and Public Works have a high-risk level for injury, and therefore the rates are significantly higher for these classifications than others are. For 2019, the experience modification is estimated to be .704 from .684, an increase of .02 based on 3-year claims history. A lower experience modifier increases discounts off the face cost of coverage. The budget reflects the experience modification yet does not represent any credits that the Township may receive.

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

| <b>486.355 Vehicle Insurance</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|----------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                  | <b>\$19,636</b>    | <b>\$28,800</b>    | <b>\$16,112</b>       | <b>\$20,000</b>    |

The Township contracts with Penn Prime as its source of insurance coverage. The Township carries commercial automobile coverage for all vehicles owned by the Township. Currently, the Township carries a \$500 deductible on collision for private passenger types and light trucks and \$1,000 for all other vehicles. Our limits of liability are 3,000,000 dollars each, a combined single limit.

| <b>486.356 Crime Insurance</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                | <b>\$814</b>       | <b>\$1,200</b>     | <b>\$1,000</b>        | <b>\$1,200</b>     |



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

#### 487 EMPLOYEE BENEFITS

| <b>487.187 Health Insurance<br/>Waivers</b> | <b>2019 Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|--------------------|------------------------|---------------------------|------------------------|
|   | <b>\$79,309</b>    | <b>\$37,109</b>        | <b>\$80,000</b>           | <b>\$80,000</b>        |

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

| <b>487.195 Vision Insurance</b> | <b>2019 Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---------------------------------|--------------------|------------------------|---------------------------|------------------------|
|                                 | <b>\$7,076</b>     | <b>\$8,200</b>         | <b>\$8,200</b>            | <b>\$8,200</b>         |

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

| <b>487.196 Health Insurance<br/>(gross)</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$757,740</b>       | <b>\$909,198</b>       | <b>\$875,000</b>          | <b>\$928,000</b>       |

In April 2006, the Township joined the Pennsylvania Municipal Health Insurance Co-operative (PMHIC) for health coverage to reduce future rate increases. This group was created to form a self-insured plan using a network of providers. The PMHIC program has saved the Township hundreds of thousands of dollars over the life of the program. The main driver for these savings is in the fact that the program is mostly self-insured. Any unspent deposits are refunded back to the Township rather than kept as profits by an insurance company. The current Township share of health insurance costs is approximately 91%, with the remaining 9% shared with the covered employees.

The Township received a \$110,650 refund in 2020 for the 2019 surplus, which is included in revenue, rather than offsetting the prior year cost.

| <b>487.197 Retirement Health<br/>Savings Account</b> | <b>2019 Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|--------------------|------------------------|---------------------------|------------------------|
|  | <b>\$4,000</b>     | <b>\$5,000</b>         | <b>\$4,000</b>            | <b>\$5,000</b>         |

In November 2007, the Board of Supervisors established a Retirement Health Savings Account for non-uniformed employees. This program's purpose is two-fold, first to provide value to earned and accumulated sick leave annually, second to provide value to accumulated sick leave at retirement. The program's goal is 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 ten employees qualify for this program.

|                                 | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---------------------------------|-------------|-------------|----------------|-------------|
| <b>487.198 Dental Insurance</b> |             |             |                |             |
|                                 | \$36,677    | \$40,177    | \$42,600       | \$42,600    |

The Township contracts with United Concordia through the Pennsylvania Municipal Health Insurance Cooperative. This is based on 59 employees under coverage.

|                               | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------------------------|-------------|-------------|----------------|-------------|
| <b>487.199 Life Insurance</b> |             |             |                |             |
|                               | \$5,616     | \$6,100     | \$7,800        | \$7,800     |

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

|  | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|--|-------------|-------------|----------------|-------------|
| <b>487.200 Short Term Disability Insurance</b> |             |             |                |             |
|  | \$8,413     | \$7,900     | \$7,900        | \$7,900     |

This insurance provides all employees up to 26 weeks of compensation at 60% of base salary up to \$350 per week. Sickness is covered on the 8th day; injuries are covered on the first day. This benefit is for non-work-related losses and does not duplicate the Worker Compensation insurance.

This is based on 59 employees under coverage.

|                                  | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|----------------------------------|-------------|-------------|----------------|-------------|
| <b>487.300 Employee Wellness</b> |             |             |                |             |
|                                  | \$1,432     | \$5,000     | \$3,500        | \$5,000     |

This account reflects the budget for promoting employee wellness. Examples would include activity monitors, gift cards for improved health and fitness, health screenings, flu shots, costs for the wellness committee, exercise videos, and related expenditures. This effort has evidence to support lower health claims resulting in healthier staff and lower insurance premiums. The township is receiving sizable refunds from the actual use of medical experiences.

**489 CONTINGENCY**

|   | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---|-------------|-------------|----------------|-------------|
| <b>489.112 Salaries &amp; Wages Merit Increases</b> |             |             |                |             |
|   | \$0         | \$43,483    | \$0            | \$21,776    |

Please note that merit is budgeted for the new year separately due to the budget timing relative to the determination of specific staff changes occurring in late December after the budget is approved.

Since 1996, the Township has had a merit increase program that allows a non-uniform employee to move through base salary grade incrementally based on performance. Each year, the Department Heads and Township Manager have completed evaluations of all non-uniform employees. Based on

the results of the performance evaluations, recommendations for merit increases for those employees. For 2021, merit pay is budgeted up to 1.0% of the 2020 non-uniform base salary.

| <b>489.113 Salaries &amp; Wages<br/>Market Adjustment</b> | <b>2019 Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|--------------------|------------------------|---------------------------|------------------------|
|   | \$0                | \$0                    | \$0                       | \$80,000               |

This account represents wage adjustments tied to market studies for municipal employees. The last study was completed in 2020 by Nancy Hess & Associates.

| <b>489.160 Employee Service<br/>Awards</b> | <b>2019 Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|--------------------|------------------------|---------------------------|------------------------|
|  | \$0                | \$1,000                | \$950                     | \$1,000                |

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

| <b>489.300 General Expense<br/>- Uncommitted Reserve</b> | <b>2019 Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|--------------------|------------------------|---------------------------|------------------------|
|  | \$851              | \$25,000               | \$0                       | \$25,000               |

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

**492 INTERFUND OPERATING TRANSFERS-OUT**

| <b>492.016 Transfer to General<br/>Obligation Fund</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
|  | \$500,000              | \$1,000,000            | \$500,000                 | \$400,000              |

These are funds transferred from the General Fund and deposited in the General Obligation Fund to fulfill debt service requirements.

| <b>492.019 Transfer to<br/>Agricultural Preservation<br/>Fund</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | \$0                    | \$25,000               | \$25,000                  | \$50,000               |

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

| <b>492.020 Transfer to<br/>Stormwater Fund</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
|  | \$0                    | \$0                    | \$0                       | \$1,000,000            |

The Stormwater Fund was established in 2021 to segregate Stormwater mitigation from other expenditures. Transfers are made from the General Fund to maintain adequate fund balance.

| 492.030 Transfer to Capital Reserve Fund | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|--|-------------|-------------|----------------|-------------|
|  | \$500,000   | \$790,000   | \$1,000,000    | \$750,000   |

This transfer payment is needed to fund the anticipated capital expenditures from the Capital Reserve Fund. Beginning in 2020, 20% of the transfer tax revenue is being transferred to the Capital Reserve Fund.  $\$1,450,000 * 20\% = \$290,000$ . The township will transfer sufficient funds to maintain replacement fund balances in addition to budgeted expenditures.

| 492.032 Transfer to Transportation Improvement Fund | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---|-------------|-------------|----------------|-------------|
|   | \$1,444,757 | \$1,126,496 | \$1,061,173    | \$1,093,397 |

In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and a resolution increasing the real estate tax. The Board further directed that a specific fund is established to account for the taxes collected from these increased tax rates. Resolution 2001-25 established the Transportation Improvement Fund. Beginning in 2020, the transfer tax allocation is reduced from 60% to 40%.

| Tax                  | Current Rate |
|----------------------|--------------|
| Real Estate          | 21.88%       |
| Real Estate Transfer | 40%          |
| Earned Income Tax    | 3.214%       |

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

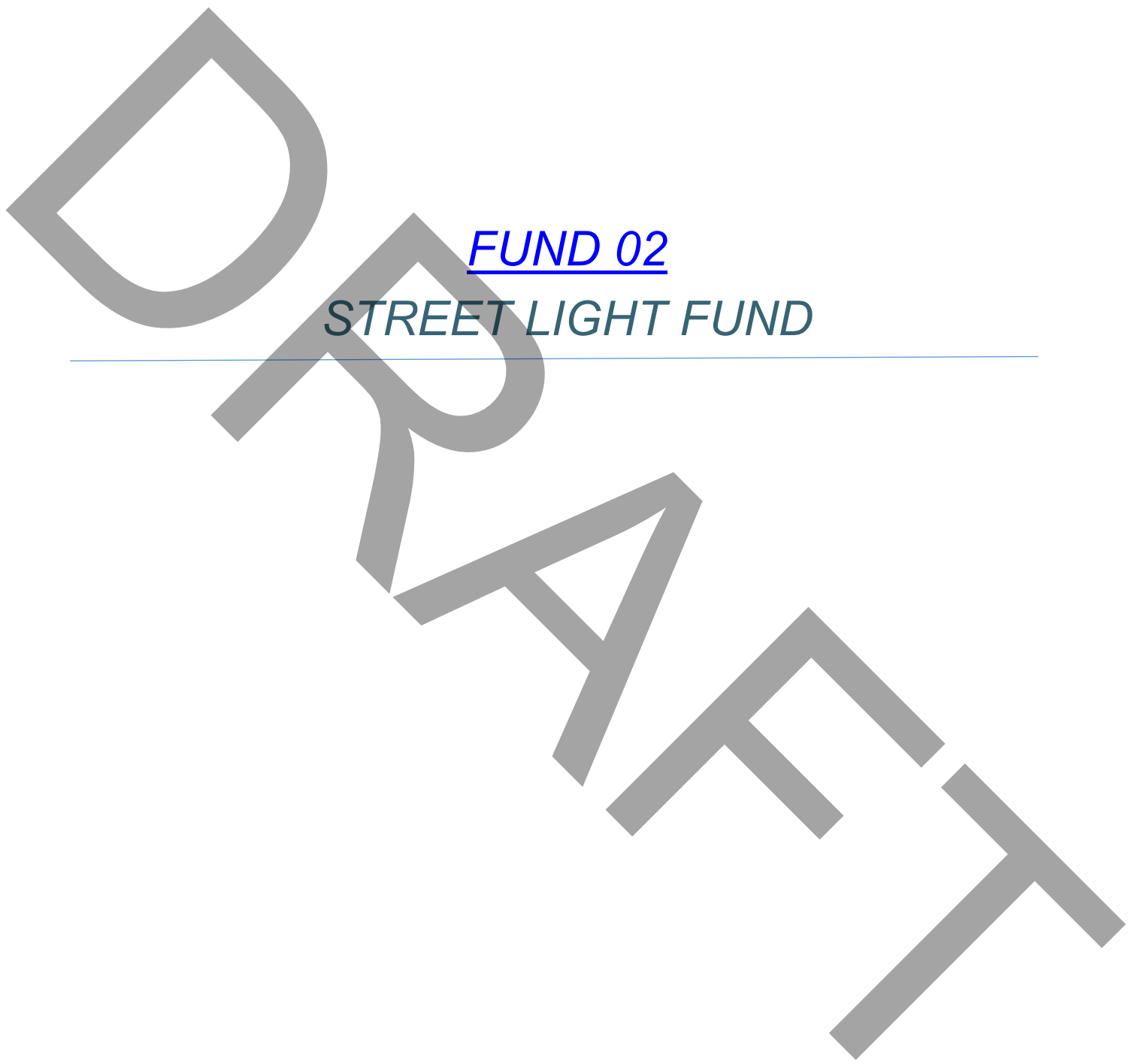
| 2021 CALCULATION         |             |        |                    |
|--------------------------|-------------|--------|--------------------|
| DESCRIPTION              | AMOUNT      | RATE   | EXTENDED           |
| Real Estate Tax          | \$1,459,527 | 21.88% | \$319,345          |
| Real Estate Transfer Tax | \$1,400,000 | 40.00% | \$560,000          |
| Earned Income Tax        | \$6,660,000 | 3.214% | \$214,052          |
| <b>Total</b>             |             |        | <b>\$1,093,397</b> |
| 2020 CALCULATION         |             |        |                    |
| DESCRIPTION              | AMOUNT      | RATE   | EXTENDED           |
| Real Estate Tax          | \$1,445,125 | 21.88% | \$316,193          |
| Real Estate Transfer Tax | \$1,300,000 | 40.00% | \$520,000          |
| Earned Income Tax        | \$7,000,000 | 3.214% | \$224,980          |
| <b>Total</b>             |             |        | <b>\$1,061,173</b> |

| <b>492.034 Transfer to Park Improvement Fund</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$0</b>         | <b>\$150,000</b>   | <b>\$75,000</b>       | <b>\$75,000</b>    |

Beginning in 2020, the Park Improvement Fund represents the cost of park projects and will require funding from the General Fund. In 2021, to provide necessary resources, it will require additional transfers to the Park Improvement Fund

| <b>492.035 Transfer to Liquid Fuels Fund</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$276</b>       | <b>\$30,000</b>    | <b>\$30,000</b>       | <b>\$50,000</b>    |

This account reflects transfers to the liquid fuels fund for the county liquid fuels grant and other audit adjustments. For 2021, the Township is budgeting \$50,000 from the county.



FUND 02  
*STREET LIGHT FUND*

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**SPECIAL REVENUE FUNDS**

**02 STREET LIGHT FUND**

The Street Light Fund was created to be self-sustaining from assessments and related costs for street lights that benefit property owners within a specific radius of the street light.

**REVENUES**

**341 INTEREST REVENUE**

|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|----------------|----------------|-------------------|----------------|
| <b>341.000 Interest Revenue</b> | <b>\$241</b>   | <b>\$150</b>   | <b>\$150</b>      | <b>\$150</b>   |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

**383 SPECIAL ASSESSMENTS**

|   | 2019<br>Actual | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|---|----------------|-----------------|-------------------|-----------------|
| <b>383.110 Street Lighting Assessment</b> | <b>\$3,751</b> | <b>\$23,000</b> | <b>\$20,000</b>   | <b>\$21,482</b> |

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

Based on the information provided by the tax duplicate and related collections, the front footage is estimated to be 74,075 feet (\$20,000/\$.27).

The current rate is 27 cents per lineal front foot will need to be increased by \$.02 to 29 cents in 2021 to make up a fund deficit from prior years.

**392 INTERFUND OPERATING TRANSFERS**

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>392.001 Transfer from General Fund</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

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

**EXPENDITURES**

**434 STREET LIGHTS**

|                              | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|------------------------------|----------------|----------------|-------------------|----------------|
| <b>434.361 Street Lights</b> |                |                |                   |                |

**\$15,244                      \$20,000                      \$16,600                      \$17,000**

There are currently 253 streetlights for which the Township is responsible for supplying power. The Township maintains 150 metered streetlights, including 34 streetlights combined with traffic signals, and West Penn Power maintains another 69. The township has been replacing bulbs with LED lighting, leading to a decrease in operating costs.

Following is a detail of the fixture charges and estimated electrical charges from account ending 3639 Havershire Blvd lighting, including distribution charges.

|                                |         |
|--------------------------------|---------|
| Street Lights @<br>\$200/month | \$2,400 |
|--------------------------------|---------|

Following is a detail of the fixture charges and estimated electrical charges from the vendor account ending 1424:

|                                      |         |
|--------------------------------------|---------|
| Street Lights Various @<br>\$333/mo. | \$3,996 |
|--------------------------------------|---------|

Following is a detail of the fixture charges and estimated electrical charges from the vendor account ending 3057:

|                                      |          |
|--------------------------------------|----------|
| Street Lights Various @<br>\$850/mo. | \$10,200 |
|--------------------------------------|----------|

| <b>434.372 Street Light<br/>Maintenance</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$264</b>           | <b>\$2,500</b>         | <b>\$500</b>              | <b>\$2,500</b>         |

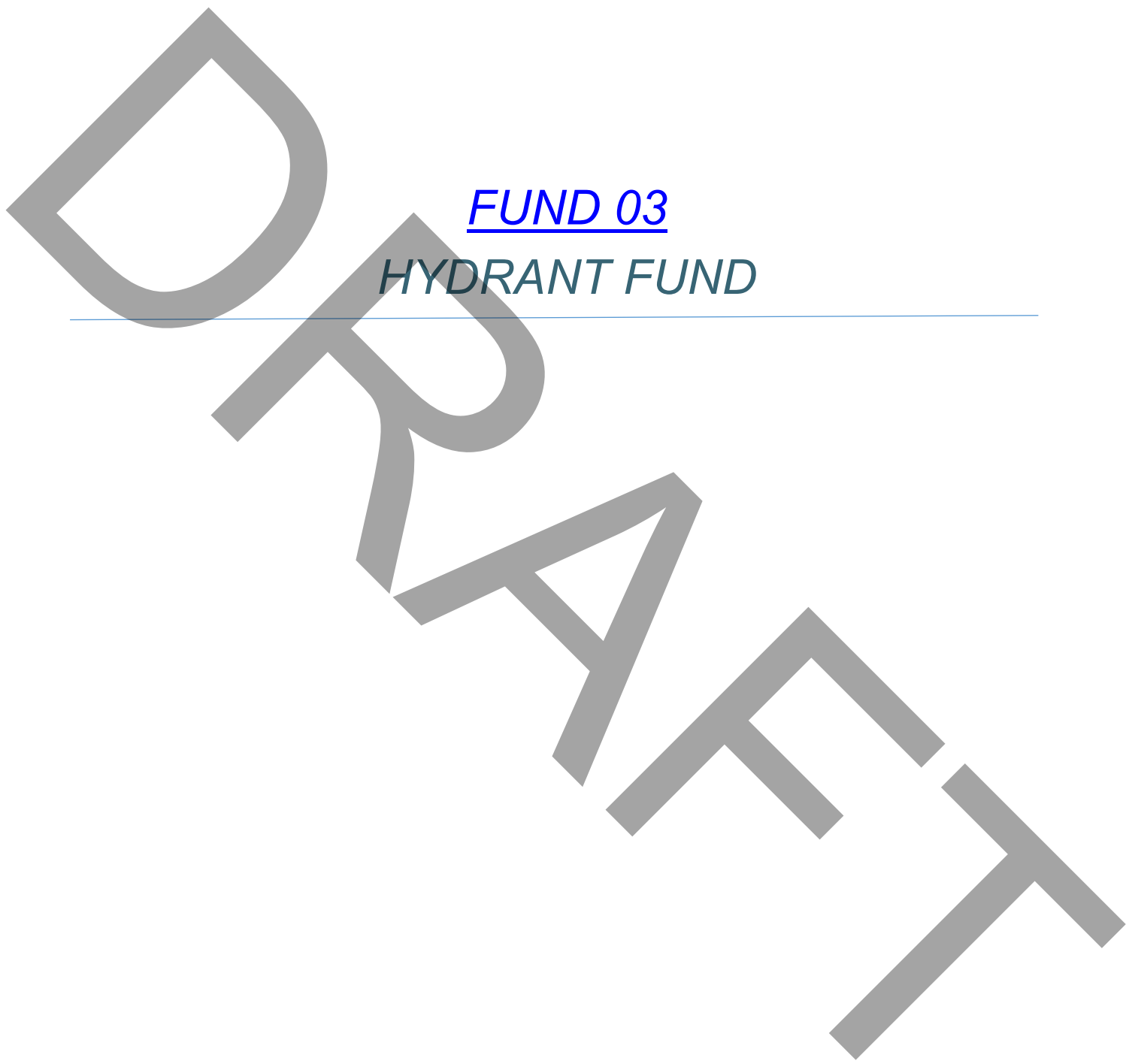
This account reflects the cost of maintaining Township-owned streetlights in Pine Grove Mills, Turnberry, and Pine Hall.



FUND 03

*HYDRANT FUND*

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**03 HYDRANT FUND**

This fund was created to be self-sustaining from assessments and related expenses on properties benefiting from fire hydrants located within a specific radius from their property.

**REVENUES**

**341 INTEREST REVENUE**

|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|----------------|----------------|-------------------|----------------|
| <b>341.000 Interest Revenue</b> | \$691          | \$500          | \$700             | \$500          |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

**378 WATER SYSTEMS**

|                                    | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|------------------------------------|----------------|----------------|-------------------|----------------|
| <b>383.020 Hydrant Assessments</b> | \$9,077        | \$85,000       | \$80,000          | \$133,333      |

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

The total assessed front footage is calculated to be 533,333 linear feet. (\$80,000/\$.15)

In 2020, the assessment is .15 cents per lineal foot. To make up for the increasing costs of the fire hydrant service and a fund balance deficit, the rate will need to be increased by \$.10 to \$.25 per lineal foot in 2021

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

**EXPENDITURES**

**448 WATER SYSTEM**

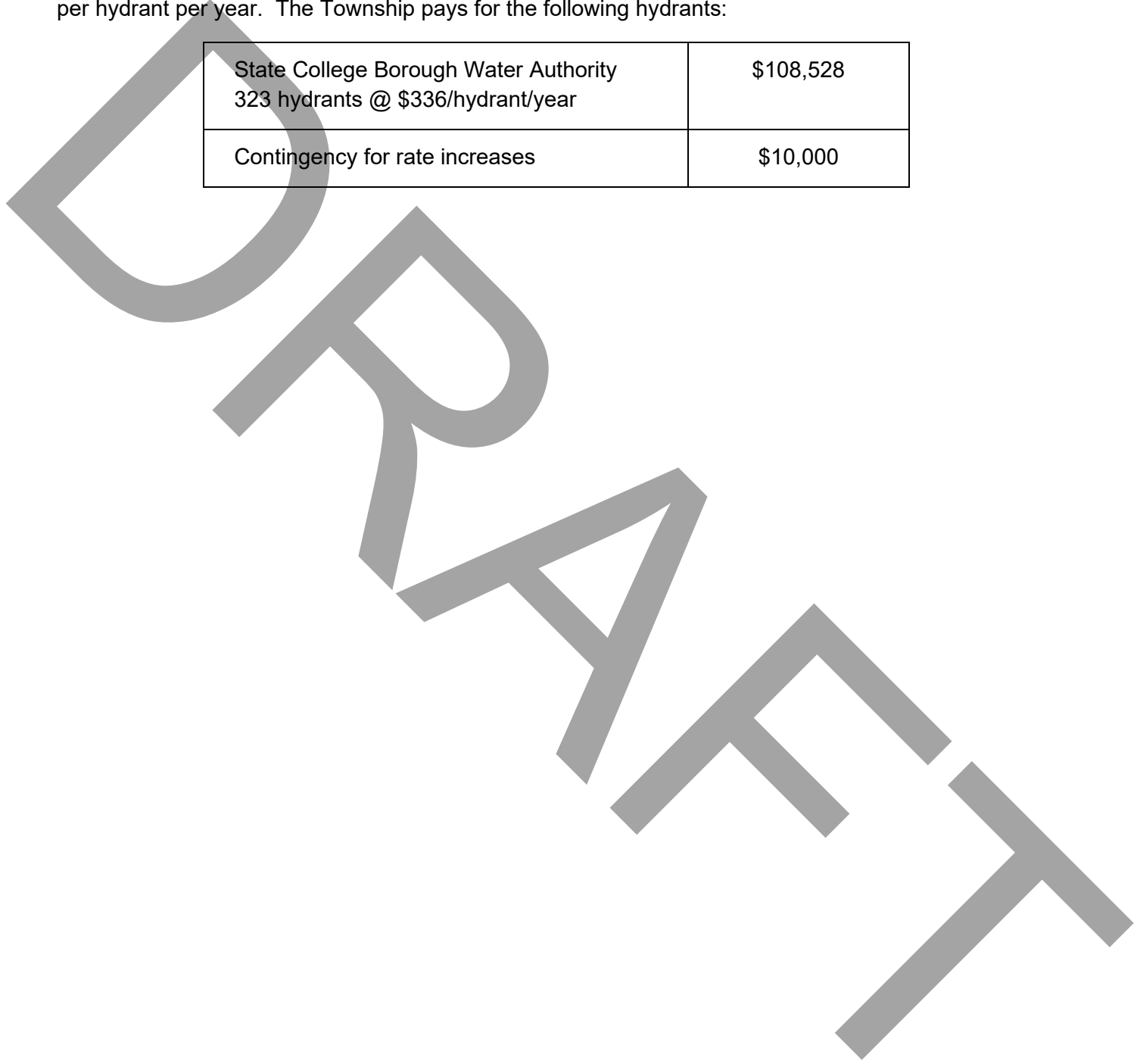
|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|----------------|----------------|-------------------|----------------|
| <b>448.363 Hydrant Services</b> | \$82,922       | \$85,000       | \$108,528         | \$118,528      |

Hydrants are installed as part of subdivision improvements. The Alpha Fire Department selects the location of the hydrants. Each hydrant installed has a quarterly or annual cost to operate. Since 2014,

the Township no longer pays for the Rock Springs Water Authority hydrants. The township is currently billed for 323 hydrants by the State College Water Authority.

The Water Authority increased rates by 50% in 2020 from \$225 per hydrant per year in 2019 to \$336 per hydrant per year. The Township pays for the following hydrants:

|  |           |
|--|-----------|
| State College Borough Water Authority<br>323 hydrants @ \$336/hydrant/year | \$108,528 |
| Contingency for rate increases   | \$10,000  |



FUND 35  
LIQUID FUELS FUND

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**35 LIQUID FUELS FUND**

Following state law, this fund was created that requires any state liquid fuels grant funding to be accounted for as a separate fund. State liquid fuels grant money is restricted to specific types of expenditures as specified by the state.

**REVENUE**

**341 INTEREST REVENUE**

|                                 | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>341.000 Interest Revenue</b> | <b>\$33,404</b>        | <b>\$20,000</b>        | <b>\$20,000</b>           | <b>\$20,000</b>        |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

**355 STATE SHARED REVENUES**

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>355.020 State Liquid Fuel Grant</b> | <b>\$679,737</b>       | <b>679,737</b>         | <b>\$661,919</b>          | <b>\$601,872</b>       |

The municipalities in the Commonwealth of Pennsylvania receive State Liquid Fuel Tax Grants (Acts 32 & 655) based on 20% of the liquid fuel tax on gasoline and diesel fuel. The allocation formula is based upon the 2010 Census and the current Township road mileage. The population was 17,690 and 94 miles of roadway. The allocation will be adjusted when the 2020 census is finalized

The 2020 combined Act 655/Act 44 payment is based on 83.36 road miles.

The Act 32 Turn-back maintenance rate remains at \$4,000 per mile based on 11.28 miles.

Recent payment history is listed below:

| <b>Year</b>   | <b>Act 655/44</b> | <b>Act 32</b> | <b>Total</b> |
|---------------|-------------------|---------------|--------------|
| 2021 estimate | \$556,752         | \$45,120      | \$601,872    |
| 2020          | \$616,799         | \$45,120      | \$661,919    |
| 2019          | \$634,617         | \$45,120      | \$664,174    |
| 2018          | \$619,054         | \$45,120      | \$664,174    |

|      |           |          |           |
|------|-----------|----------|-----------|
| 2017 | \$590,462 | \$45,120 | \$635,582 |
| 2016 | \$560,466 | \$45,120 | \$605,586 |

**389 MISCELLANEOUS REVENUE**

|                                       |                    |                    |                       |                    |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>389.000 Miscellaneous Revenues</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                       | \$1,221            | \$0                | \$0                   | \$0                |

This account represents revenue that is not specifically assigned to another account

**392 INTERFUND TRANSFERS IN**

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>392.001 Transfer In-General Fund</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | \$7,380            | \$0                | \$30,000              | \$50,000           |

This account represents transfers from the General Fund for county liquid fuels grants and certain audit adjustments that may be required.

**EXPENDITURES**

**430 SIGNALS & SIGNS & MARKINGS**

|                              |                    |                    |                       |                    |
|------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>430.750 New Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                              | \$0                | \$30,900           | \$25,413              | \$0                |

For 2021, no equipment is budgeted.

|                                      |                    |                    |                       |                    |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>430.760 Replacement Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|                                      | \$0                | \$275,400          | \$122,533             | \$121,700          |

In 2020, an F550 plow truck cab and chassis were ordered but is not expected to be received before the year-end. A purchase order was issued for the related upfitting. The cost of the plow truck, including upfitting, is carried forward to the 2021 budget.

**432 CHEMICALS**

|   |                    |                    |                       |                    |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>432.222 Chemicals &amp; Supplies</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|   | \$112,149          | \$122,750          | \$94,000              | \$122,750          |

The Township purchases salt from the Commonwealth of Pennsylvania’s Cooperative Purchasing Program. The budget includes a total of 1,500 tons of salt at \$78.50 (unit price remains the same as last year’s price) per ton. The Township expects to continue receiving salt brine from PADOT under the Agility Program. The application (pre-treatment) of liquid sodium chloride (brine) improves the performance of the salt. Supervisors and staff will continue to monitor the salt’s application rate through verbal communications, spreadsheet tracking, and ground speed controls on trucks. The total amount of salt used from one year to another will vary depending on the severity of winter weather. The State contract requires a minimum purchase of 60% of the anticipated need up to 120% maximum. The amount of salt purchased depends on the current salt inventory of the Township. The Department uses salt in the winter to de-ice nearly 100 miles of roadway and 8.6 miles of shared-use paths. This account reflects the cost of salt and brine for snow removal activities.

Also, \$5,000 is allocated for calcium chloride. Calcium chloride is added to and mixed with the rock salt when needed as temperatures fall to improve the salt’s effectiveness.

**433 SIGNALS & SIGNS & MARKINGS**

|  | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget   |
|--|-----------------|-----------------|-------------------|------------------|
| <b>433.610 Highway Pavement Markings</b> | <b>\$77,911</b> | <b>\$80,000</b> | <b>\$104,400</b>  | <b>\$109,000</b> |

Ferguson Township will continue to implement its formal pavement-marking program. Following the program, a budget has been established to allow each street requiring striping and all crosswalks and legends to be striped once per year. The 2020 actual costs reflect an unanticipated price increase and a re-calculation of actual linear feet of long line striping. Some long lines were not striped in 2020. The 2021 budget request reflects these adjustments and includes striping all long lines.

**438 HIGHWAY MAINTENANCE**

|                                       | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|---------------------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>438.245 Supplies and Materials</b> | <b>\$47,427</b> | <b>\$45,000</b> | <b>\$35,000</b>   | <b>\$25,000</b> |

This line item is for purchasing general road supplies such as asphalt, stone, concrete, sealing materials, etc. for road maintenance. This line item also accounts for the material cost to allow the Public Works Department to perform base repair, inlet repair, seeding, and limited pipe replacement in coordination with the capital road improvement projects. Pipe and inlet repairs not associated with a particular capital road project are moved to Fund 20 Stormwater.

|                                       | 2019<br>Actual   | 2020<br>Budget   | 2020<br>Projected | 2021<br>Budget   |
|---------------------------------------|------------------|------------------|-------------------|------------------|
| <b>438.610 Contracted Maintenance</b> | <b>\$256,418</b> | <b>\$247,000</b> | <b>\$219,000</b>  | <b>\$259,000</b> |

This account is for contracted microsurfacing on Township streets. Microsurfacing is a pavement preservation process used to extend the life of a road. Candidate roads are evaluated each year and

are based on the condition index of the road surface and other factors. Microsurfacing is less costly than repaving and achieves better results than other processes such as tar-and-chip.

**439 CAPITAL PROJECTS**

| <b>439.610 Capital Construction</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                     | <b>\$90,281</b>    | <b>\$98,000</b>    | <b>\$72,000</b>       | <b>\$95,000</b>    |

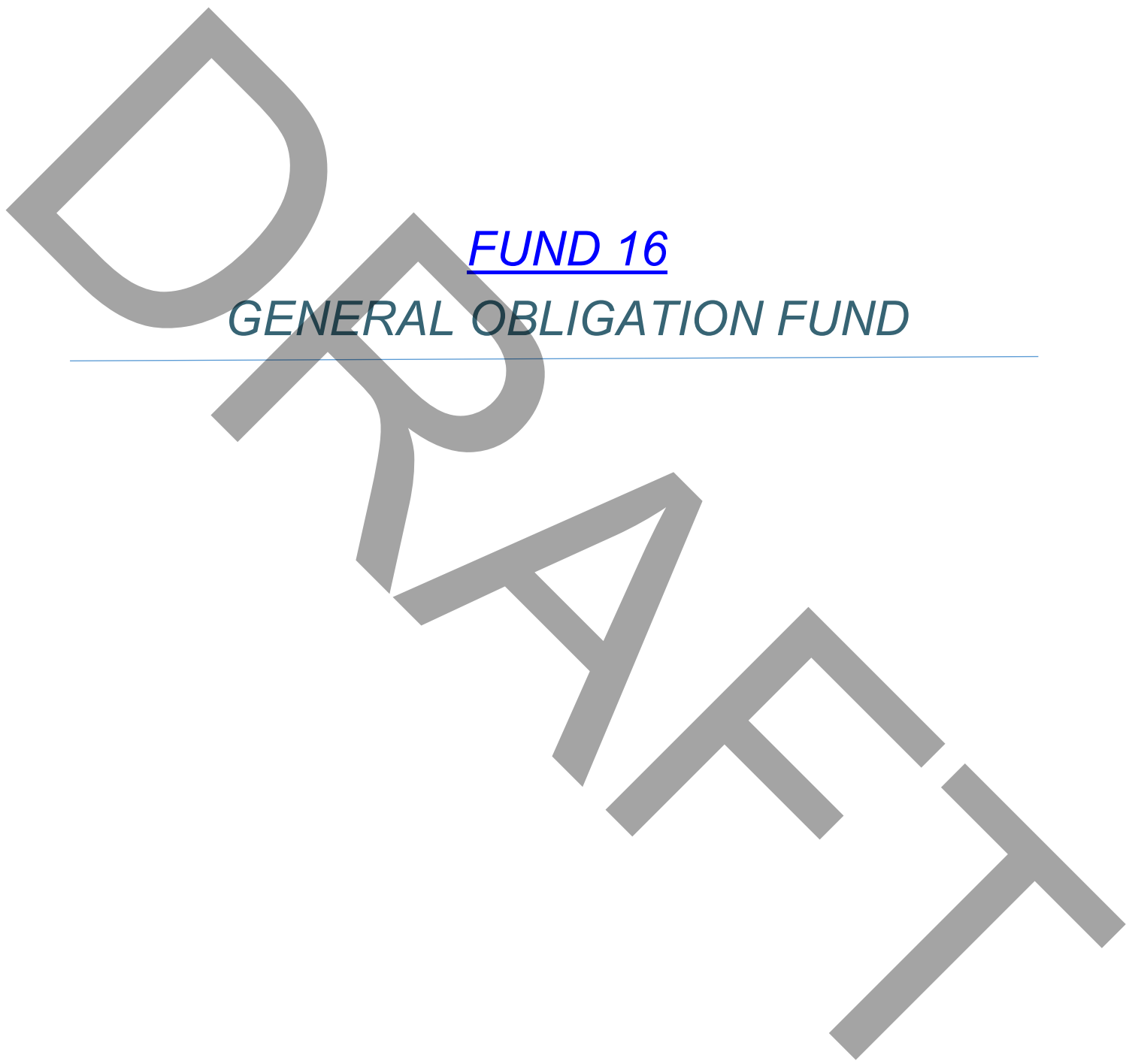
This account is used to fund capital expenses, including the American with Disabilities Act (ADA) compliant curb and ramp replacement (\$90,000) and guide rail replacement as needed (\$5,000). Replacement of ADA accessible curb/sidewalk ramps is considered whenever the abutting road surface is repaved, microsurfaced, or identified during the ongoing sidewalk inspection program. Equipment rental (none planned for 2021) is an allowable liquid fuels expense assuming proper state purchasing procedures are followed.



FUND 16

*GENERAL OBLIGATION FUND*

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## 16 GENERAL OBLIGATION FUND

This fund was created to segregate the debt service requirements of the township from the General Fund. These activities include debt proceeds and bond or loan payments and related costs.

### REVENUES

#### 341 INTEREST REVENUE

|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget  |
|---------------------------------|----------------|----------------|-------------------|-----------------|
| <b>341.000 Interest Revenue</b> | <b>\$6,048</b> | <b>\$2,000</b> | <b>\$50,000</b>   | <b>\$10,000</b> |

This account is used as a pass-through from the general fund for payment of the long-term debt; there is generally a minimum balance in the bank account. Therefore, interest earned is typically minimal. Due to the bond issue's timing in December 2019 and construction of the public works facility during 2020, the amount of interest accumulated in 2020 exceeds the budget by a substantial amount. As the GOA account balance decreases, the interest earnings will return to more traditional levels.

#### 392 INTERFUND OPERATING TRANSFERS

|  | 2019<br>Actual   | 2020<br>Budget     | 2020<br>Projected  | 2021<br>Budget   |
|--|------------------|--------------------|--------------------|------------------|
| <b>392.001 Transfers from<br/>General Fund</b> | <b>\$500,000</b> | <b>\$1,000,000</b> | <b>\$1,000,000</b> | <b>\$400,000</b> |

These are funds transferred from the General Fund and deposited in the General Obligation Fund. This transfer is made to meet the Township's bond and note payment of interest and principal for the year. Since 2018, there has been no debt payment needed. However, the township continued to transfer \$500,000 annually for future debt needs.

#### 393 PROCEEDS FROM LONG-TERM DEBT

|   | 2019<br>Actual     | 2020<br>Budget     | 2020<br>Projected | 2021<br>Budget |
|---|--------------------|--------------------|-------------------|----------------|
| <b>393.110 Proceeds from<br/>Long-Term Debt</b> | <b>\$6,845,000</b> | <b>\$6,957,051</b> | <b>\$0</b>        | <b>\$0</b>     |

This account reflects the receipts of long-term debt proceeds when the Township refinances or issues new debt.

|                             | 2019<br>Actual   | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-----------------------------|------------------|----------------|-------------------|----------------|
| <b>393.200 Bond Premium</b> | <b>\$112,051</b> | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

This account reflects the bond premium if any, when the township issues municipal bonds.

**EXPENDITURES**

**401 ADMINISTRATION**

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>401.240 General Expense</b> | \$0            | \$500          | \$0               | \$500          |

This account represents miscellaneous expenses related to debt service. There is typically an annual bank fee for administering the bond account.

**404 LEGAL**

|                               | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------|----------------|----------------|-------------------|----------------|
| <b>404.310 Legal Services</b> | \$25,808       | \$0            | \$0               | \$0            |

This account represents the legal costs related to the 2019 bond issue.

**471 DEBT SERVICE PRINCIPAL**

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>471.733 General Obligation Note Principal – Series 2019</b> | \$0            | \$0            | \$0               | \$105,000      |

This account reflects the principal payments on the 2019 bond issue. A schedule of future payments is shown.

| YEAR | AMOUNT    |
|------|-----------|
| 2021 | \$105,000 |
| 2022 | \$215,000 |
| 2023 | \$225,000 |
| 2024 | \$230,000 |
| 2025 | \$240,000 |

**472 DEBT SERVICE INTEREST**

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>472.733 General Obligation Note Interest – Series 2019</b> | \$0            | \$160,844      | \$170,040         | \$178,468      |

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

| YEAR | AMOUNT    |
|------|-----------|
| 2021 | \$178,468 |
| 2022 | \$174,268 |
| 2023 | \$165,668 |
| 2024 | \$156,668 |
| 2025 | \$147,468 |

**475 FISCAL AGENT FEES**

|                                 | 2019<br>Actual  | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|-----------------|----------------|-------------------|----------------|
| <b>475.000 Bond Issue Costs</b> | <b>\$46,788</b> | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

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

|  | 2019<br>Actual  | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|-----------------|----------------|-------------------|----------------|
| <b>475.010 Underwriters<br/>Discount</b> | <b>\$58,788</b> | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

This line item accounts for the underwriter's service cost for the 2019 bond issue.

**492 INTERFUND OPERATING TRANSFERS-OUT**

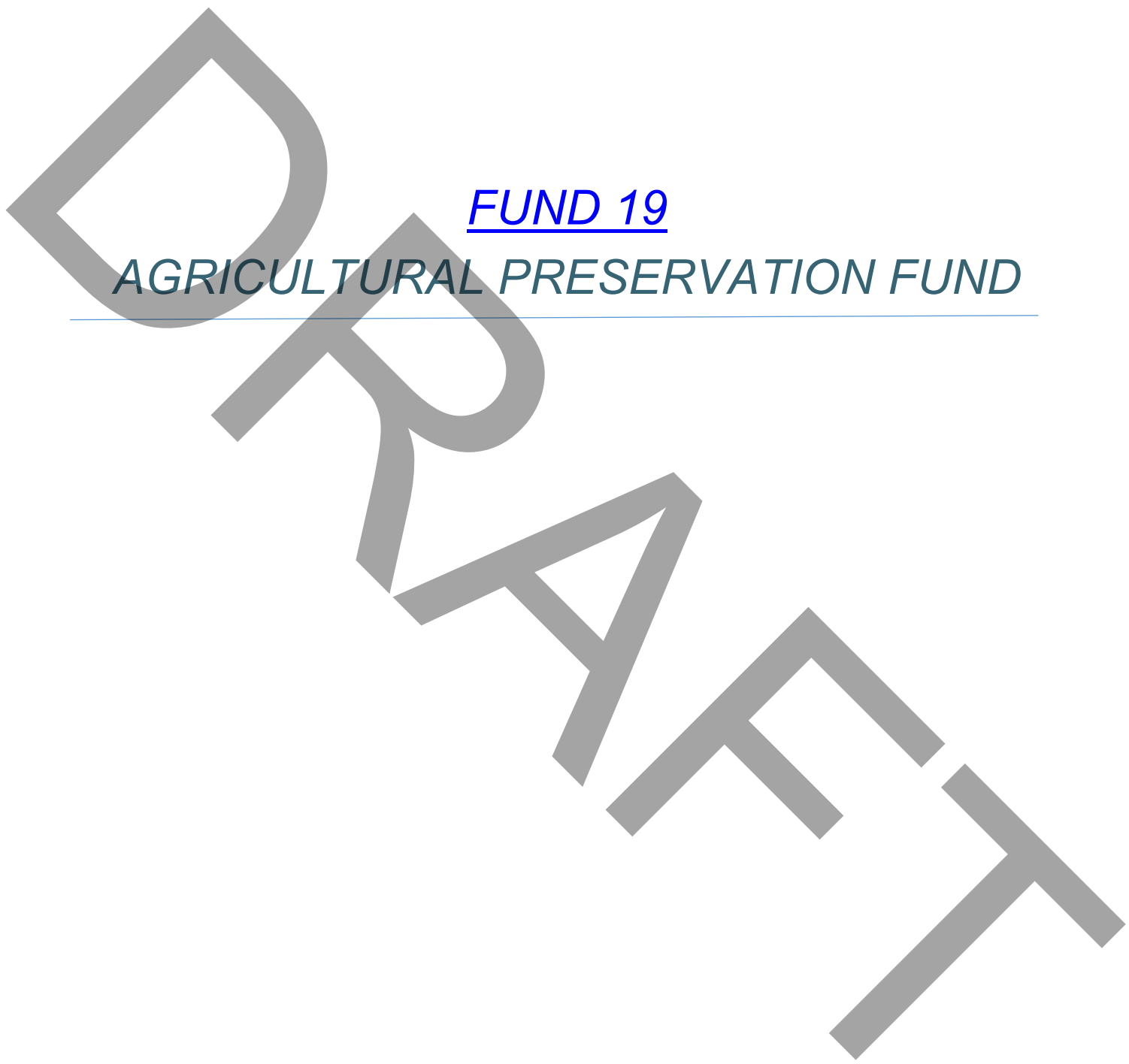
|   | 2019<br>Actual   | 2020<br>Budget     | 2020<br>Projected  | 2021<br>Budget     |
|---|------------------|--------------------|--------------------|--------------------|
| <b>492.030 Transfer to Capital<br/>Reserve Fund</b> | <b>\$500,000</b> | <b>\$7,322,763</b> | <b>\$6,761,560</b> | <b>\$1,010,040</b> |

This account reflects the transfer of funding to the capital reserve fund to construct the public works maintenance facility. While the construction is expected to be substantially completed in late 2020, some costs are expected to carry-over into 2021.

FUND 19

*AGRICULTURAL PRESERVATION FUND*

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**19 AGRICULTURAL PRESERVATION FUND**

The Agricultural Preservation Fund was created to protect the agricultural lands from development. The township works to protect family farms and open space. Money from the township is leveraged with the state and county assistance.

**REVENUES**

**341 INTEREST REVENUE**

|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|----------------|----------------|-------------------|----------------|
| <b>341.000 Interest Revenue</b> | \$904          | \$750          | \$750             | \$750          |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

**392 INTERFUND OPERATING TRANSFERS-IN**

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>392.001 Interfund Transfers-<br/>General Fund</b> | \$0            | \$25,000       | \$25,000          | \$50,000       |

This budget includes a recommendation for a transfer to the Agricultural Preservation Fund to build the fund balance and anticipation of future agricultural conservation acquisitions. Funding is provided through a transfer from the General Fund. The amount is set to maintain sufficient reserves for annual AG easement purchases.

**EXPENDITURES**

**461 AGRICULTURAL EASEMENT PURCHASES**

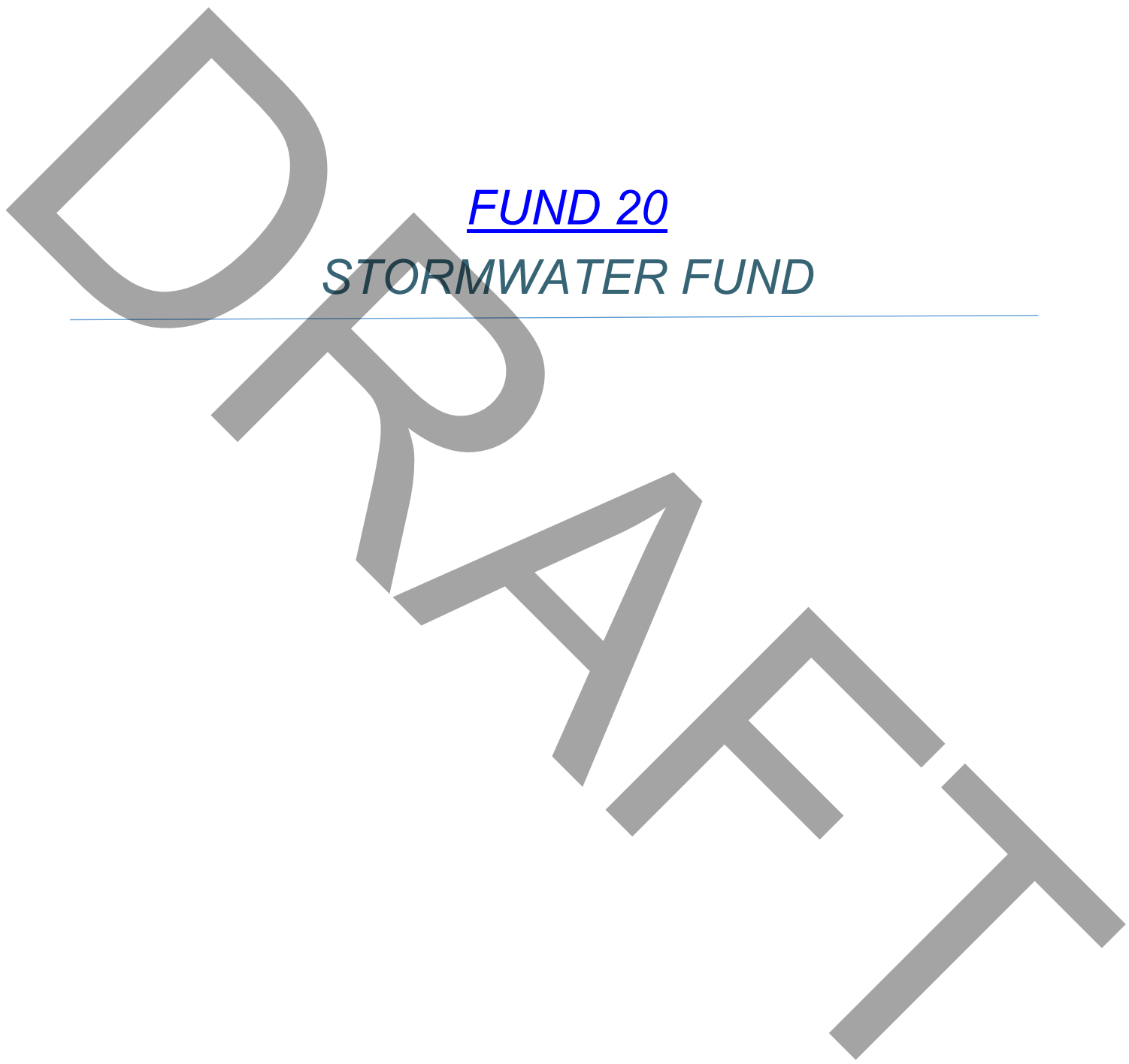
|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>461.070 Agricultural<br/>Easement Purchase</b> | \$20,657       | \$53,250       | \$50,250          | \$33,900       |

The Township has historically contributed \$150 per acre toward the acquisition of Agricultural Conservation Easements on farms located in Ferguson Township. In 2018, the Township committed its funding to leverage state and federal grant dollars to understand that no actual monies would be transferred except to acquire Ferguson Township easements. That commitment has carried forward. The Township shares a portion of the easement with Centre County and the Commonwealth of Pennsylvania in exchange for its contribution.

In 2021, two farms in Ferguson Township are anticipated to move forward with agreements of sale. The first farm’s acreage totals approximately 158 acres, and the second farm totals about 58 acres. A

contingency has been factored into the budget for modifications to be made to the total acreage during the appraisal

DRAFT



FUND 20  
*STORMWATER FUND*

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**20 STORMWATER FUND**

The Stormwater Fund is created in 2021 to segregate the costs associated with stormwater management, including the repair and maintenance of aging stormpipes and inlets not related to capital road projects. The Fund is created to respond to stormwater complaints from the citizenry and manage and comply with the MS4 (Municipal Separate Storm System) permit from PaDEP, including designing and constructing projects for the Chesapeake Bay PRP (Pollutant Reduction Plan). This program is intended to be self-sustaining with fees based on the amount of impervious area per parcel of land. Initially, the program may be supported by township tax revenue.

**REVENUES**

**341 INTEREST REVENUE**

|                                 | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---------------------------------|-------------|-------------|----------------|-------------|
| <b>341.000 Interest Revenue</b> |             |             |                |             |
|                                 | \$0         | \$0         | \$0            | \$100       |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

**354 STATE GRANT REVENUE**

|                                   | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-----------------------------------|-------------|-------------|----------------|-------------|
| <b>354.010 DCNR Grant Revenue</b> |             |             |                |             |
|                                   | \$0         | \$0         | \$0            | \$200,000   |

State grant for Park Hills drainage project is included in the current budget

**383 SPECIAL ASSESSMENTS**

|                                       | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---------------------------------------|-------------|-------------|----------------|-------------|
| <b>383.130 Stormwater Fee Revenue</b> |             |             |                |             |
|                                       | \$0         | \$0         | \$0            | \$0         |

For 2021, no Stormwater Fee Revenue is included in the budget.

**392 INTERFUND OPERATING TRANSFERS-IN**

|   | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---|-------------|-------------|----------------|-------------|
| <b>392.001 Interfund Transfers-General Fund</b> |             |             |                |             |
|   | \$0         | \$0         | \$0            | \$1,000,000 |

This account is used to support the Stormwater Fund using General Fund tax revenue as needed to supplement any Stormwater Fee Revenue.

**EXPENDITURES****408 ENGINEERING**

|   | 2019 Actual | 2020 Budget | 2020<br>Projected | 2021 Budget |
|---|-------------|-------------|-------------------|-------------|
| <b>408.110 Public Works<br/>Director's Salary</b> |             |             |                   |             |
|   | \$0         | \$0         | \$0               | \$5,107     |

This line item provides for 5% of the Public Works Director's salary allocated to stormwater management related issues and projects

|   | 2019 Actual | 2020 Budget | 2020<br>Projected | 2021 Budget |
|---|-------------|-------------|-------------------|-------------|
| <b>408.112 Township Engineer<br/>Salaries</b> |             |             |                   |             |
|   | \$0         | \$0         | \$0               | \$77,760    |

This line item provides for 15% of the salary of the Township Engineer (\$14,804), and 10% of the salaries of the Assistant Township Engineer (\$7,325), and the Engineering Technician (\$5,631) allocated to stormwater management related issues and projects.

This line item also provides for 100% of the salary of one Stormwater Engineer whose time is dedicated to stormwater management related matters such as oversight of the MS4 (Municipal Separate Stormwater System) permit, preparation of the MS4 annual report, compliance with six measurable goals of the MS4 permit, design, and oversight of projects for the PRP (Pollutant Reduction Plan) for the Chesapeake Bay Watershed. Also, investigating and responding to stormwater-related complaints from the citizenry, reviewing stormwater management plans for subdivision and land development plans, and enforcement related to the Township stormwater management ordinance provisions.

|   | 2019 Actual | 2020 Budget | 2020<br>Projected | 2021 Budget |
|---|-------------|-------------|-------------------|-------------|
| <b>408.114 Engineering Staff Salaries</b> |             |             |                   |             |
|   | \$0         | \$0         | \$0               | \$14,274    |

This line item includes 30% of the salary of one GIS Technician.

|                                       | 2019 Actual | 2020 Budget | 2020<br>Projected | 2021 Budget |
|---------------------------------------|-------------|-------------|-------------------|-------------|
| <b>408.115 Part-time Intern Wages</b> |             |             |                   |             |
|                                       | \$0         | \$0         | \$0               | \$19,200    |

This line item includes the funding for two part-time engineering interns to assist with the workload by conducting inventory assessments and documenting the condition of inlets and stormwater-related infrastructure. (Work hour estimate: 2 x 12 weeks @ 20 hr. with no benefits.)

|                                | 2019 Actual | 2020 Budget | 2020<br>Projected | 2021 Budget |
|--------------------------------|-------------|-------------|-------------------|-------------|
| <b>408.240 General Expense</b> |             |             |                   |             |
|                                | \$0         | \$0         | \$0               | \$1,000     |

This budget line item covers general expenses such as paint, surveying supplies, small equipment, stakes, flagging, plan copying, recording easements, plats or plans, and luncheon meetings.

|  | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|--|-------------|-------------|----------------|-------------|
| <b>408.313 Engineering - Project Surveys and Engineer Drawings</b> | \$0         | \$0         | \$0            | \$150,000   |

This line item accounts for design, permitting, surveying, property right of way, and easement drawings/plats for the MS4 PRP projects (anticipated doing the design and permitting three projects the first year) \$150,000. Depending upon workload and extent of easements, some survey and design may be done by staff.

|   | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---|-------------|-------------|----------------|-------------|
| <b>408.317 Engineering –Specialties</b> | \$0         | \$0         | \$0            | \$8,000     |

This account provides for hiring professional consultants to assist the Township Engineer. Examples of services include a hydrogeologist to assist with stormwater basin sinkhole repair, basin dewater issues, and groundwater quality or quantity issues (\$5,000). This account includes public education and outreach by Clearwater Conservancy (\$2,000) and permit fees for our NPDES Phase II stormwater management permit with the Pennsylvania Department of Environmental Protection (\$1,000).

|  | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|--|-------------|-------------|----------------|-------------|
| <b>408.420 Dues, Subscriptions &amp; Memberships</b> | \$0         | \$0         | \$0            | \$1,000     |

Various memberships, training seminars, and publications are beneficial to stay abreast of current technology, means, and methods and network with other professionals in the Public Works/Engineering field of stormwater management. The state of Pennsylvania requires continuing education credits for Professional Engineers.

**446 STORMWATER MANAGEMENT**

|   | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---|-------------|-------------|----------------|-------------|
| <b>446.112 Road Superintendent Salary</b> | \$0         | \$0         | \$0            | \$4,057     |

This line item provides for 5% of the salary for the road superintendent.

|                                   | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-----------------------------------|-------------|-------------|----------------|-------------|
| <b>446.114 Road Crew Salaries</b> | \$0         | \$0         | \$0            | \$77,839    |

Beginning in 2021, This line item provides for 5% of one foreman’s time (\$2,438) and 10% of another foreman’s time (\$5,562), and 14% of the road workers wages (\$69,839).

|   | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---|-------------|-------------|----------------|-------------|
| <b>446.238 Clothing/Personal Protective Equipment</b> | \$0         | \$0         | \$0            | \$500       |

This account is for the purchase of safety gear and the replacement of high visibility vests, T-shirts, jackets, gloves, rain gear, safety glasses, chaps, hard hats, hearing protection, and other protective equipment needed to perform the work safely.

| <b>446.240 General Expense</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|--------------------------------|--------------------|--------------------|---------------------------|--------------------|
|                                | \$0                | \$0                | \$0                       | \$1,000            |

This account represents public works stormwater costs that cannot be allocated to more specific general ledger accounts.

| <b>446.246 Materials.</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|---------------------------|--------------------|--------------------|---------------------------|--------------------|
|                           | \$0                | \$0                | \$0                       | \$15,000           |

Accounts for materials to rebuild inlets and repair pipes are not associated with a particular capital road project. This account is used for consumables by the public works crew, including concrete, topsoil, seed, matting.

| <b>446.260 Small Tools and Equipment</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|---------------------------|--------------------|
|  | \$0                | \$0                | \$0                       | \$1,200            |

The purchase of a mobile data collector is included. Typically, small tools less than \$2,500 each are included in this account.

| <b>446.313 Right of Way Acquisition Costs</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|---------------------------|--------------------|
|   | \$0                | \$0                | \$0                       | \$138,000          |

This account represents the cost of the right-of-way and easement acquisition required for stormwater projects. For 2021, this budget item allows for the cost related to easement acquisitions for the Park Hills drainage project.

| <b>446.360 Utility Relocation Costs</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|---------------------------|--------------------|
|   | \$0                | \$0                | \$0                       | \$100,000          |

This account represents utility relocation costs for capital stormwater improvement projects. For 2021 this amount represents estimated utility relocations for the Park Hills Drainage project.

| <b>446.384 Equipment Rentals</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|----------------------------------|--------------------|--------------------|---------------------------|--------------------|
|                                  | \$0                | \$0                | \$0                       | \$0                |

This account represents any equipment rentals needed during the year. Nothing is budgeted for the current year.

| <b>446.450 Contracted Services</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                    | \$0                | \$0                | \$0                   | \$117,216          |

This account reflects the cost of contract cleaning (light cleaning only, heaving cleaning is by an hourly rate), inspecting, and video assessment of 6.3 miles per year of stormwater pipes estimated at \$3.50/linear foot. One entire assessment of 44.4 miles of stormpipe will take seven years. (\$3.50/LF x 5280LF/mile x 44.4 miles / 7 years)

| <b>446.610 Capital Construction</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                     | \$33,165           | \$0                | \$0                   | \$340,000          |

| <b>PROJECT DESCRIPTION</b>   | <b>AMOUNT</b> |
|--|---------------|
| Reline approximately 2,839 linear feet of deteriorated corrugated metal pipe (CMP) in the Brackenridge neighborhood at an average cost of \$105/LF (LF cost varies based on pipe diameter). The actual quantity will vary based on the cleaning and condition assessment being conducted in 2020. Various lengths and diameters of pipe are lined. | \$298,000     |
| Replace oversized inlet on Devonshire Drive. Inlet is very deep with structural issues.  | \$42,000      |

FUND 30  
*CAPITAL RESERVE FUND*

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### 30 CAPITAL RESERVE FUND

The Capital Reserve Fund is used to provide necessary resources for the purchase and replacement of capital equipment, such as trucks, police vehicles, construction equipment, and computer systems and software. This fund is supported via interfund transfers from the General Fund (and General Obligation Fund for specific uses) as well as some grant funding

#### REVENUES

##### 341 INTEREST REVENUE

|                                 | 2019 Actual     | 2020 Budget     | 2020 Projected  | 2021 Budget     |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>341.000 Interest Revenue</b> | <b>\$20,572</b> | <b>\$22,500</b> | <b>\$22,500</b> | <b>\$22,500</b> |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

##### 342 RENTS & ROYALTIES

|  | 2019 Actual     | 2020 Budget     | 2020 Projected  | 2021 Budget     |
|--|-----------------|-----------------|-----------------|-----------------|
| <b>342.210 Centre Region Codes<br/>Lease of Fire Trailer</b> | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$10,000</b> | <b>\$10,000</b> |

This line item represents the fire training trailer storage structure funding constructed on the Township property and leased by Centre Region Code Agency. The ten-year lease provides for annual payments of \$10,000 beginning September 15, 2016, and ending on September 15, 2025

##### 354 STATE GRANT REVENUE

|                                   | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-----------------------------------|-------------|-------------|----------------|-------------|
| <b>354.010 DCNR Grant Revenue</b> | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>     | <b>\$0</b>  |

No DCNR grants are expected to be received in 2020.

|   | 2019 Actual | 2020 Budget | 2020 Projected   | 2021 Budget      |
|---|-------------|-------------|------------------|------------------|
| <b>354.150 DEP/DCNR Recycling<br/>Equipment Grant Revenue</b> | <b>\$0</b>  | <b>\$0</b>  | <b>\$231,366</b> | <b>\$272,800</b> |

A PaDEP grant application for \$272,800 was submitted in 2020 for possible reimbursement in 2021 to fund a combination brush box/leaf vacuum truck partially. The Township's local share is \$30,311.

##### 357 LOCAL GRANT REVENUE

|                                     | 2019 Actual | 2020 Budget    | 2020 Projected | 2021 Budget |
|-------------------------------------|-------------|----------------|----------------|-------------|
| <b>357.020 County Grant Revenue</b> | <b>\$0</b>  | <b>\$3,950</b> | <b>\$0</b>     | <b>\$0</b>  |

This account reflects grant funding provided by the County.

##### 358 LOCAL GOVERNMENT SHARED PAYMENTS

|  | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|--|-------------|-------------|----------------|-------------|
| <b>358.000 Recycling Equipment Shared Payments</b> | \$0         | \$0         | \$0            | \$0         |

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

### 387 PRIVATE DONATIONS

|                                  | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|----------------------------------|-------------|-------------|----------------|-------------|
| <b>387.000 Private Donations</b> | \$3,487     | \$0         | \$0            | \$0         |

This accounted for in other revenue accounts of the fund.

### 391 SALE OF FIXED ASSETS

|                                     | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------------------------------|-------------|-------------|----------------|-------------|
| <b>391.100 Sale of Fixed Assets</b> | \$168,551   | \$2,000     | \$169,000      | \$2,000     |

With the purchase of new trucks, cars, computers, and other miscellaneous items, the Township sells existing items to the public. This account reflects the revenue from such sales.

### 392 INTERFUND OPERATING TRANSFERS

|   | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---|-------------|-------------|----------------|-------------|
| <b>392.001 Transfer from General Fund</b> | \$500,000   | \$790,000   | \$1,000,000    | \$750,000   |

This amount is budgeted as a transfer from the General Fund to the Capital Reserve Fund to cover the cost of the projected Capital Improvement expenditures and maintain sufficient reserves for the replacement sinking funds.

|                                       | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|---------------------------------------|-------------|-------------|----------------|-------------|
| <b>392.016 Transfer from GOA Fund</b> | \$500,000   | \$7,322,763 | \$6,761,560    | \$1,010,040 |

This account is used to account for the funding of the public works facility from the bond proceeds.



**EXPENDITURES**

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

**CAPITAL EQUIPMENT PURCHASES-SUMMARY**

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>401.750 Capital Equipment-Administration</b> | <b>\$0</b>             | <b>\$65,000</b>        | <b>\$5,000</b>            | <b>\$20,000</b>        |

In 2021, Administration has included two items carried forward from the 2021 – 2025 Capital Improvement Program plan. First, an allocation of \$10,000 has been included to engage a consultant to facilitate the 2017 Ferguson Township Strategic Plan update. Second, an allocation of \$10,000 has been included to facilitate disaster recovery and cybersecurity exercise to assess the Township’s vulnerability to natural and human-made disasters and threats. The practice will be focused on various components of the Township’s Continuity of Operations Plan.

|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>407.750 Capital Equipment-Information Technology</b> | <b>\$47,802</b>        | <b>\$75,000</b>        | <b>\$40,000</b>           | <b>\$36,250</b>        |

This account summarizes the capital requests by the IT department. For 2021, the IT department is requesting the following items:

| <b>DESCRIPTION</b>  | <b>AMOUNT</b> |
|---|---------------|
| Additional Building Cameras for Public Works  | \$10,500      |
| Replace Network Switch  | \$5,750       |
| Asset management and work order system for Public Works   | \$20,000      |
| <p>This software will allow the Department to input and report detailed time and costs associated with public works activities (work orders). Work orders will be used to track and complete work tasks. The software will integrate with GIS and be used to inventory and collect condition data on hundreds of millions of dollars worth of assets such as trees, signs, inlets, pipes, and can be used for sidewalks and roads. The collected condition data can be used to generate and prioritize work orders. A fleet management module is available to accurately track and report costs for vehicle maintenance and generate reports. It may also be a more refined way of tracking project costs than current methods.</p> |               |

| 409.750 Capital Equipment-<br>Buildings-New | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
|   | \$715,638      | \$8,148,750    | \$6,810,000       | \$1,098,873    |

| PUBLIC WORKS NEW BUILDINGS  | AMOUNT      |
|---|-------------|
| New FTPW Building Construction, Design, Construction Management, Inspections, Computers, Phones, Landscaping projected not to be spent in 2020 and carried over to 2021 (see separate detail breakdown of projected 2020 expenses and 2021 carryover) | \$1,010,038 |
| Add 2 door fobs FTPW building 1   | \$4,200     |
| Reconstruct base and pave public works laydown area where pavement is broken up from building 3 to fire safety storage to upper parking lot past building 4, material cost only, labor and equipment by FTPW in house                                 | \$68,250    |
| Add main meeting room, hall area, meeting room 2 to building HVAC systems control, allows desktop and remote control of the system  | \$12,810    |
| Waterproof south stairwell  | \$3,575     |

| 409.760 Capital Equipment-<br>Buildings-Replacement | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
|   | \$34,915       | \$2,200        | \$0               | \$103,950      |

This account summarizes the capital requests for buildings replacement equipment using sinking funds. Annually, money is transferred from the capital reserve account to the building equipment sinking fund. For 2021, the following items are budgeted for replacement:

| BUILDINGS REPLACEMENT EQUIPMENT                      | AMOUNT   |
|--|----------|
| Replace 2 steel entrance doors                       | \$2,100  |
| Paint exterior stucco on the administration building | \$15,750 |
| Replace water heater                                 | \$9,450  |
| Replace rubber roof on building 3                    | \$76,650 |

| <b>409.770 Capital Equipment-Wellness</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$4,316</b>         | <b>\$4,000</b>         | <b>\$5,000</b>            | <b>\$2,000</b>         |

This account represents capital requests from the Wellness fund. The Wellness fund includes fitness equipment upgrades, other capital items to improve employee health and wellness.

| <b>410.750 Capital Equipment-Police</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$139,852</b>       | <b>\$231,400</b>       | <b>\$161,000</b>          | <b>\$178,000</b>       |

This account summarizes the capital expenditures requested by the Police department. For 2021, this includes the following items:

| <b>POLICE NEW EQUIPMENT</b>                    | <b>AMOUNT</b> |
|--|---------------|
| Ford police administrative Hybrid sedan        | \$27,000      |
| Ford Hybrid SUV's (1)                          | \$40,000      |
| Electronics, accessories & markings (2)        | \$27,500      |
| Final payment on the records management system | \$72,000      |
| TASERS (5)                                     | \$11,500      |

| <b>414.750 Capital Equipment-Planning</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$25,709</b>        | <b>\$0</b>             | <b>\$0</b>                | <b>\$250,000</b>       |

This account summarizes the capital requests by the Planning Department. For 2021, planning requests money to implement a transportation mobility study. This allocation is one payment toward a goal of \$1 million for the implementation.

| <b>430.750 Capital Equipment-Public Works-New</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | <b>\$305,343</b>       | <b>\$11,400</b>        | <b>\$15,100</b>           | <b>\$398,616</b>       |

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

| <b>PUBLIC WORKS -NEW EQUIPMENT</b>   | <b>AMOUNT</b> |
|--|---------------|
| Overhead luminaire replacement from HPS to LED at a rate to complete retrofit of all overhead traffic signal luminaires by 2024            | \$9,450       |
| Purchase a new 1,500-gallon salt brine tank with hydraulics for hook trucks purchased under a recycling grant. This purchase is subject to | \$36,496      |

|  |           |
|--|-----------|
| receiving the grant money for the truck. The truck will be used for brush collection during the spring and summer, leaf collection during the fall, and road deicing with salt brine in the winter   |           |
| Replace the 1990 Woods batwing mower with an 8 1/2 foot flail mower. This mower is used to mow undeveloped or low mow areas in parks.  | \$16,319  |
| Aluminum trench box. This box is used to shore excavation areas safely. Currently, the roadway must be either over excavated or a trench box is borrowed or rented to allow road workers to repair and replace storm pipes safely.         | \$7,981   |
| Asphalt distributor, aka tack buggy. This equipment is used to tackle existing asphalt surfaces before overlying asphalt surface and provides a strong bond to prevent pavement shoving and delamination.                                  | \$18,224  |
| Install a new aluminum dump bed on an existing 2010 Chevy Silverado PW-10, including hydraulic upfitting. Based on the cab and chassis and engine condition, replacing the bed will allow an additional five years of life for this truck. | \$7,035   |
| Purchase a new combination brush collection/leaf collection truck subject to obtaining a PaDEP Recycling Grant. PaDEP share is \$272,800 and local share is \$30,311   | \$303,111 |

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>430.760 Capital Equipment-<br/>Public Works-Replacement</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$408,819</b>       | <b>\$0</b>             | <b>\$0</b>                | <b>\$230,699</b>       |

This account summarizes the Public Works department's capital requests for replacement equipment valued at \$25,000 or more. A sinking/depreciation fund has been created to provide sufficient resources for replacements

| <b>PUBLIC WORKS REPLACEMENT EQUIPMENT</b>  | <b>AMOUNT</b> |
|--|---------------|
| Replace PW-14, a 2006 International single axle plow truck. The truck will be 15 years old   | \$230,699     |
| Purchasing a new 70-foot reach bucket truck to replace a 2004 45 foot bucket truck has been deferred and is not requested at this time since no additional tree trimming staff is added in 2021. Revisit the purchase of a bucket truck in the future for arbor care and maintenance of traffic signals and street lights. | \$0           |

|   |                        |                        |                           |                        |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>434.372 Streetlight<br/>Improvements</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|   | <b>\$0</b>             | <b>\$32,000</b>        | <b>\$1,000</b>            | <b>\$32,000</b>        |

This account represents the capital project requests for street light improvements. In 2020, this appropriation will be used to convert the ornamental street lights in the Village of Pine Grove Mills to LED and fund decorative ornamental installations to be affixed to each streetlight for holiday celebrations.

**455 PUBLIC WORKS-STREET TREES**

| <b>455.375 Street Trees-<br/>New &amp; Replacements</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|---|------------------------|------------------------|---------------------------|--------------------|
|   | \$0                    | \$28,350               | \$15,000                  | \$9,450            |

In 2021 funding is requested for approximately 0 ball and burlap street trees at \$350/tree, 23 bare root trees at \$150/tree, and 30 various planting opportunities at \$200/tree. These new trees replace dead and dying trees or are considered planting opportunities to increase and diversify the urban forest at locations requested by residents and recommended by the Tree Commission.

| <b>455.450 Contracted<br/>Services</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|--|------------------------|------------------------|---------------------------|--------------------|
|  | \$0                    | \$35,000               | \$20,000                  | \$0                |

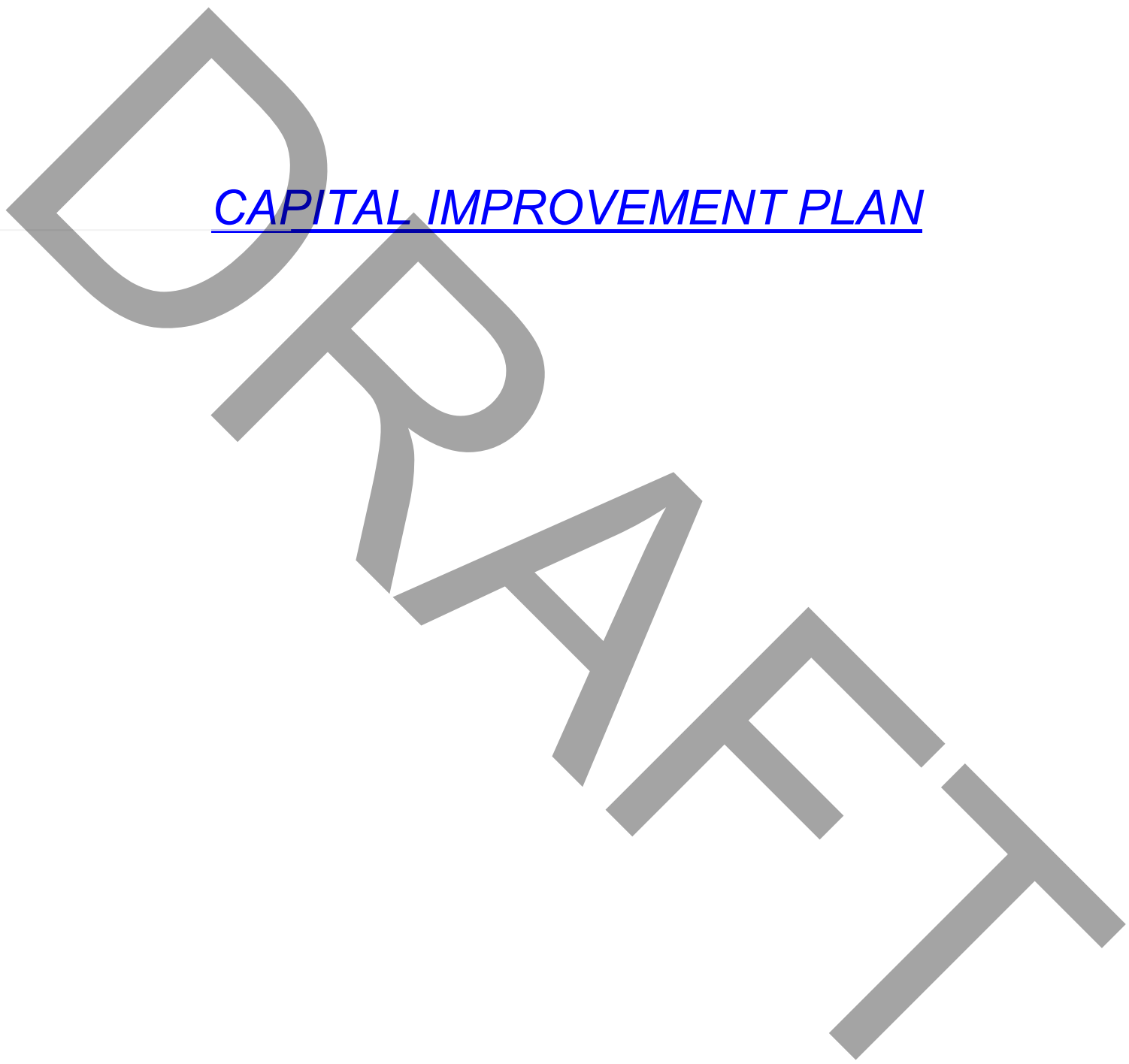
No contracted services are requested in 2021.

**486 SELF INSURANCE**

| <b>486.356 Capital<br/>Equipment-IT Self<br/>Insurance</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|--|------------------------|------------------------|---------------------------|--------------------|
|  | \$2,224                | \$6,000                | \$3,500                   | \$6,000            |

This account represents the replacement capital expenditures for Information Technology due to unexpected failures.

*CAPITAL IMPROVEMENT PLAN*







2021 - 2025  
**Capital Improvement Plan**



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

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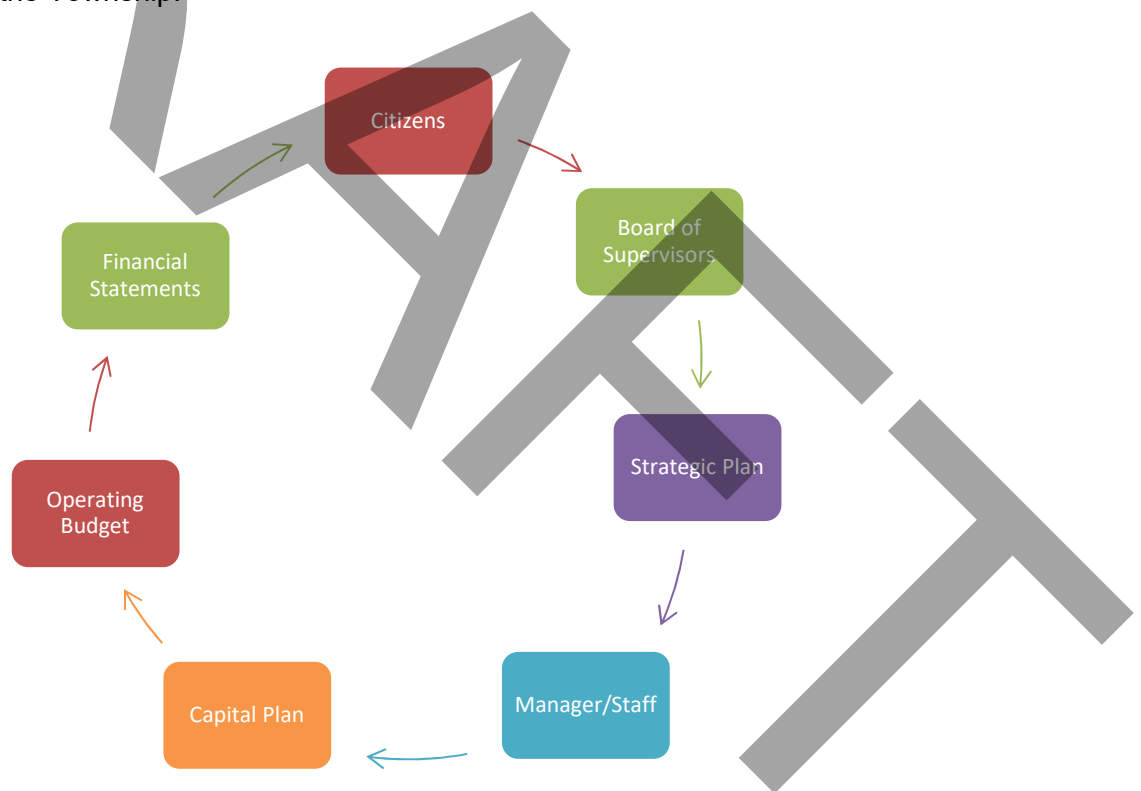
# Chapter 1: Introduction

## Who should read this document?

The Township's Capital Improvement Plan (CIP) is a financial guide for citizens, staff, and the Board of Supervisors. The purpose of this document is to communicate the initiatives planned in the next five years. The CIP is a financial plan, rather than the official budget. It is used to provide financial information for management to make decisions related to sustainability, future projects, and revenues. The plan accounts for the Township's anticipated revenue from various sources such as income taxes, property taxes, and intergovernmental revenue. It also reflects how these resources will be used. The reader will also find Township background information, the Vision Statement, the Mission Statement, and Values Statements.



The financial cycle, including the Capital Improvement Plan shown below, depicts the various stages of the business cycle for the Township.



## Strategic Planning

Strategic planning is an organizational management activity that is used to set priorities, focus energy and resources, strengthen operations, ensure that employees and other stakeholders are working toward common goals, establish agreement around intended outcomes/results, and assess and adjust the organization's direction in response to a changing environment.

It is a disciplined effort that produces fundamental decisions and actions that shape and guide what an organization is, who it serves, what it does, and why it does it, with a focus on the future. Effective strategic planning articulates not only where an organization is going and the actions needed to make progress, but also how it will know if it is successful. Without a plan, the Township would be spinning in circles with no clear idea of how to serve the public effectively.

The Township's Strategic Plan is updated every three to five years. Given the five-year forecast that the CIP offers, the term of the Strategic Plan fits well with the goals of the Township. Given the rapid changes affecting society as a whole and service delivery demands, attempting to plan beyond five years is difficult at best and subject to substantial changes and risks. The Strategic Plan is an integral part of the CIP and provides essential guidance for funding of Township goals. Components of the Strategic Plan are incorporated throughout this document.

The strategic plan provides long-term direction defined by the Elected Officials, and the CIP interfaces directly with the financial needs originated by the Strategic Plan.

Ferguson Township updates the Strategic Plan to reflect the current priorities of the Township stakeholders. The components of the Strategic Plan are included throughout the document.

### How does the Strategic Plan guide the preparation of the CIP?

Ultimately, the CIP is used to focus funding towards the goals of the Strategic Plan. Without this close relationship between the strategic plan and the CIP, it is highly likely that taxpayer resources may be used for short-term needs rather than in conjunction with a long-term strategy.

The Strategic Plan hierarchy elements tie to the CIP in several ways.

- **Goals** are statements of vision identified by staff and elected officials as desirable outcomes for the Township to reach.
- **Objectives** are measurable, definable achievements that must be attained before accomplishing or advancing a goal.

## 2017 Strategic Plan Goals

### Financial Stability

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

### Economic Development

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

### Growth Management

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

### Environmental Stewardship

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

### Best Management Practices for Operations

- Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board)
- Ensure proper training and professional development (Staff, Board)

- Ensure that operational practices are fiscally responsible (Staff)

### **Increase Participatory Government**

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

### **Promotion of Clean Renewable Energy**

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

### **Promotion of Municipal Identity**

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

### **Partnerships and Regional Thinking**

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

## **What is Capital Planning, and how does it differ from Strategic Planning?**

Simply put, capital planning is a component of the budgeting process. Capital items are generally considered to be one-time, long-term investments (rather than ongoing expenses) in equipment or fixed assets that are costly. Such assets improve productivity, reduce operating costs, or improve service delivery. Typically, there is an expected return on the investment for the cost to make financial sense.

Whereas the Strategic Plan identifies the desired future outcomes and Township goals, the Capital Plan puts financial resources to those objectives in order to fulfill those goals. While a few goals are entirely non-financial, the vast majority of outcomes require investment in order to see them to completion. Capital Planning attempts to assign investment in specific outcomes. Capital planning is the basis of the Capital Improvement Plan (CIP). This plan is updated annually in order to maintain its relevance and to prevent it from getting stale.

## **What is the Capital Improvement Program Budget (CIP)?**

The CIP is a five-year plan forecasting the financial requirements in order to fulfill the capital needs of the Township. In order to provide an accurate forecast of the Township in its entirety, operational costs are included as part of the summary sections. These are not as detailed as the capital components.

The Township CIP also includes projected staffing changes since personnel costs make up approximately 50% of the General Fund budget and have a long-term impact on the finances of the Township.

Defining what is included in the CIP is critical to reducing the number of items considered during the creation and reviews of the plan. The Township has defined a capital asset as one with an initial cost exceeding \$2,500 each and will have a lifespan of longer than one year.

Each department head provides their department's estimates for the CIP. These estimates are subject to the knowledge, expertise, and judgment of the department heads. There are limited assurances that the amounts are accurate, but they are generally reasonable based on available knowledge at the time.

## **Why do we need a Capital Improvement Program Budget?**

Governments are tasked with providing services to the public in a cost-efficient manner. Because public funds are used, some measure of accountability of taxpayer funds is required. The CIP serves as a means to accomplish this goal by planning for the construction and development of the Township's infrastructure asset base. The Administrative Code requires the preparation of the Capital Improvement Plan on an annual basis. In 1991, the Board of Supervisors adopted the first modern Capital Improvement Program-Budget.

## Board of Supervisors



|  |                                       |  |                            |                               |
|--|---------------------------------------|--|----------------------------|-------------------------------|
| Chair<br>Steve Miller<br>Supervisor-at-<br>Large | Vice-Chair<br>Laura Dininni<br>Ward I | Lisa Strickland<br>Supervisor-at-<br>Large | Prasenjit Mitra<br>Ward II | Patricia Stephens<br>Ward III |
|--|---------------------------------------|--|----------------------------|-------------------------------|

### How does the Township Mission, Vision, and Values guide the preparation of the CIP?

Staff is guided in its decision-making by several documents, some of which have been outlined in detail here. The Township’s ordinances, resolutions, budgets, comprehensive plan, and the CIP are all examples of guiding documents that staff utilizes daily to help allocate resources, capital, and otherwise, to provide effective services. However, with all of these supporting documents, several questions remain.

How do we know our actions today are leading towards where residents want the Township to be in the coming years? How can we be sure that our resource allocation is advancing the Township’s mission and vision? How are the decisions we make on a staff level related to the goals of our elected officials?

The Mission and Vision Statements help guide staff in determining the direction of the Township operations. The Mission Statement defines the general purpose of the Township. The Vision Statement explains the general philosophy of the Township. The Values guide staff in appropriate behavior as Township employees. Together, the Mission, Vision, and Values determine what is essential to the Township and how staff should allocate time and resources.

#### ***Our Mission***

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

#### ***Our Vision***

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

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



## ***We Value***

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

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

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

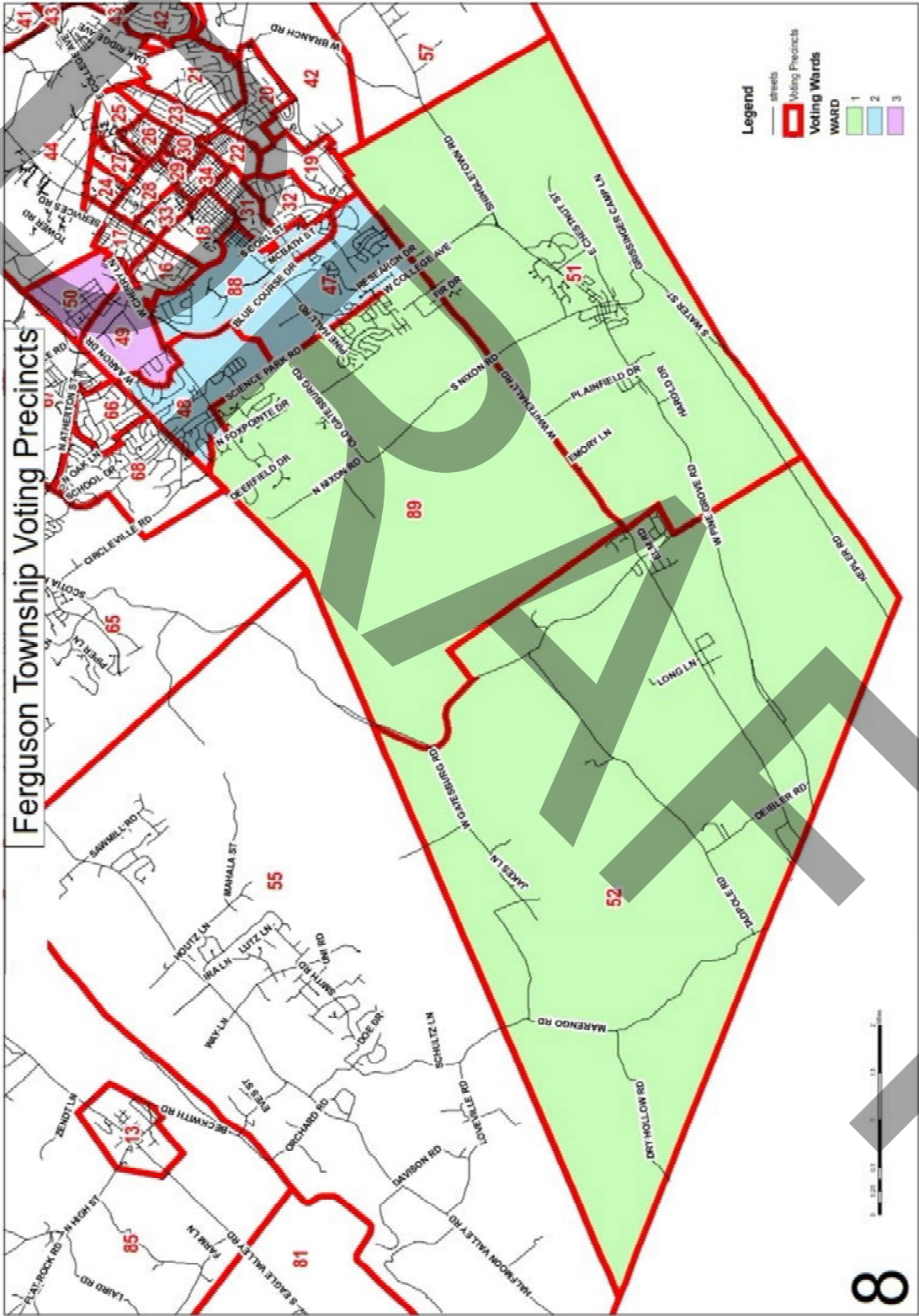
**Managing our resources wisely.** It is recognized that resources, including tax revenue, public utilities such as water and sewer, and services such as police and fire, are finite and must be allocated most efficiently. It is our responsibility to continuously review and refine our practices to improve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

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

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

# VOTING WARDS

Following is a map of the Township voting wards representing the residents.





# OFFICIAL TOWNSHIP MAP



# Chapter 2: Summary

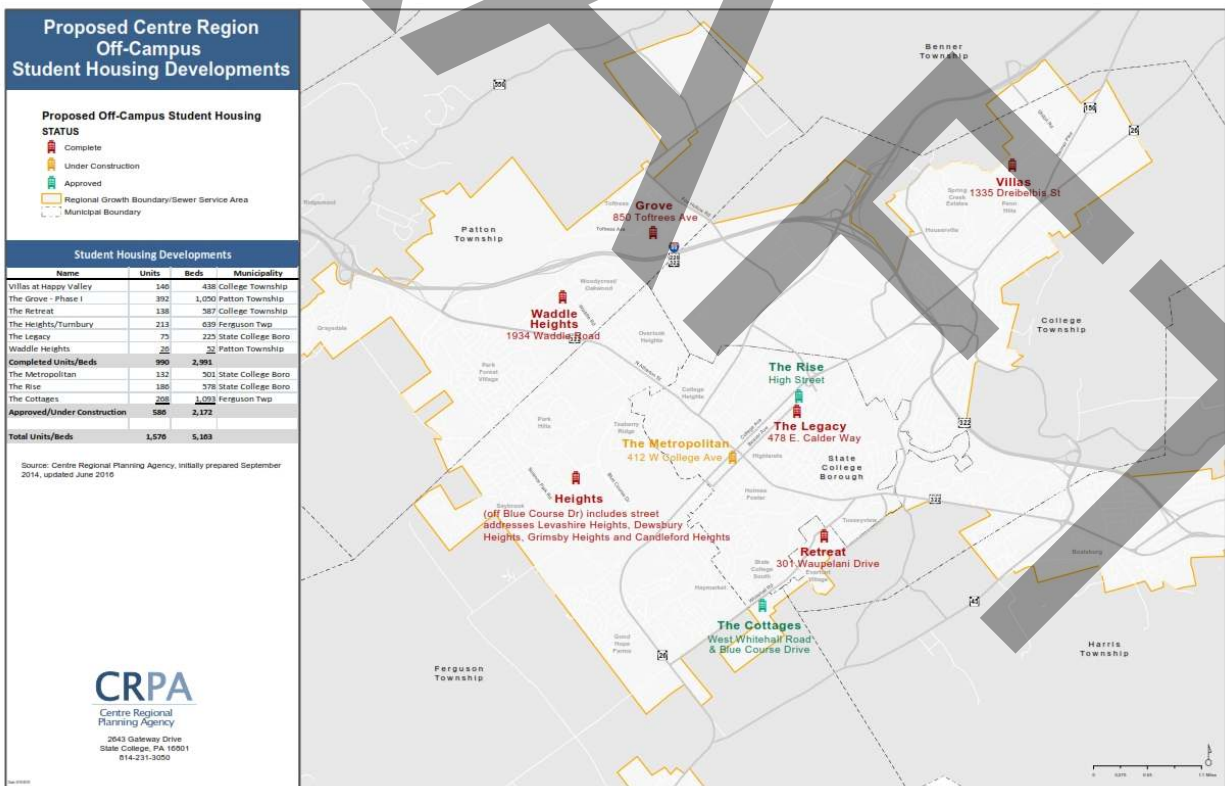
## Plan Summary

This section provides an overview of fund balances, revenues, and expenditures for all funds except pension funds. The summary breaks out capital expenditures from operations. Operational costs are included in this section in an effort to project the effects on fund balances over the term of the plan. Without sufficient financial resources and fund balances, the program would not be feasible.

For the five years ending in 2025, the Township proposes spending **\$127 Million (including \$23 Million in interfund transfers) \$104 Million net** for all governmental funds. Since interfund transfers are internal transfers between funds, they can be deducted from the total in summary reports. Government funds do not include pension trust funds nor the Tom Tudek Memorial Trust Fund (even though the Township provides some funding for park projects).

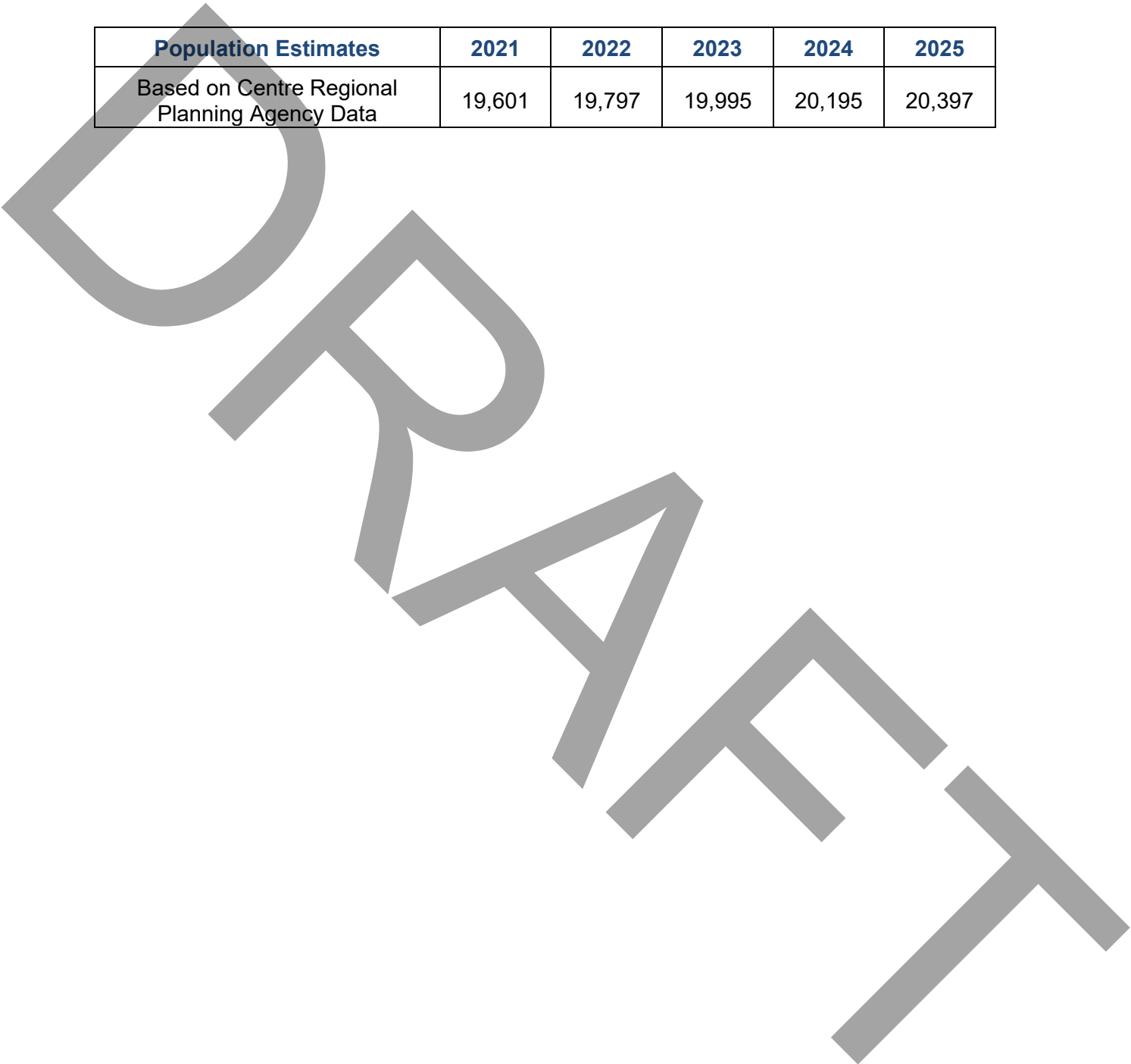
## Demographics

The Township encompasses an area of approximately 52 square miles and is home to about 19,000 residents. Several high-tech industries have found a home in Ferguson Township over the years, including Penn State, AccuWeather, Minitab, and Sound Technologies. The Township is also home to major research facilities of The Pennsylvania State University, one of the nation's premier agricultural and engineering institutions. The demographics have a large impact on the tax revenues collected and the cost of operations. Without a growing community, Township revenues would flatten while operating costs would continue to increase, leading to a strain on Township resources. However, unmitigated growth is unhealthy in the long term. By smartly managing growth, the Township will continue to operate soundly for many years to come.



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

| <b>Population Estimates</b>                   | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> |
|---|-------------|-------------|-------------|-------------|-------------|
| Based on Centre Regional Planning Agency Data | 19,601      | 19,797      | 19,995      | 20,195      | 20,397      |



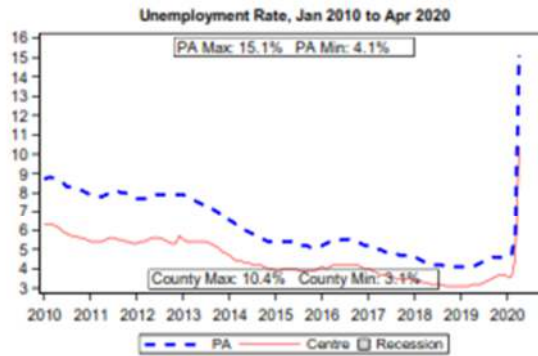
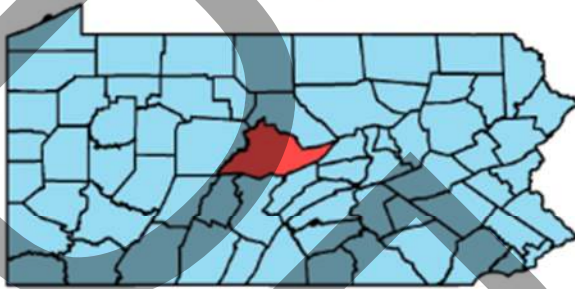


# Demographics

Following is a current map of Centre County as of June 2020. This data provides useful information when planning for the near future economics.

## Centre County Profile

June 2020



| 2018 Population             |         |            |
|-----------------------------|---------|------------|
| Demographic                 | County  | PA         |
| Total Population            | 161,443 | 12,791,181 |
| Female                      | 76,471  | 6,527,992  |
| Male                        | 84,972  | 6,263,169  |
| Population by Race          |         |            |
| White                       | 87.5%   | 80.8%      |
| Black                       | 4.0%    | 11.1%      |
| Other                       | 8.5%    | 8.0%       |
| Hispanic Origin (all races) | 2.9%    | 7.1%       |
| Population by Age           |         |            |
| Ages 0 to 17                | 15.2%   | 20.9%      |
| Ages 18 to 24               | 24.4%   | 9.9%       |
| Ages 25 to 34               | 14.2%   | 13.0%      |
| Ages 35 to 44               | 10.4%   | 11.7%      |
| Ages 45 to 54               | 11.4%   | 13.5%      |
| Ages 55 to 64               | 11.2%   | 14.1%      |
| Ages 65 to 74               | 7.5%    | 9.7%       |
| Ages 75 and Older           | 5.8%    | 7.8%       |
| Median Age                  | 31.7    | 40.7       |

Source: U.S. Census 5 Year Estimate 2014-2018 (Tables: DP05 and B01001)

| 2018 Veterans             |          |          |
|---------------------------|----------|----------|
|                           | County   | PA       |
| Total Veterans            | 8,322    | 782,682  |
| Median Veteran Income     | \$40,108 | \$37,171 |
| Median Non-Veteran Income | \$25,016 | \$30,131 |
| Veteran Unemployment Rate | 2.6%     | 5.1%     |

Source: U.S. Census 5 Year Estimate 2014-2018 (Table: S2101)

| Online Job Postings   |        |        |
|-----------------------|--------|--------|
|                       | County | PA     |
| April 2020            | 528    | 96,205 |
| April 2019            | 990    | 93,937 |
| Annual Volume Change  | -462   | 2,268  |
| Annual Percent Change | -46.7% | 2.4%   |

Source: Burning Glass Technologies Help Wanted OnLine™

| Income                     |             |               |
|----------------------------|-------------|---------------|
|                            | County      | PA            |
| Per Capita Personal Income | \$46,193    | \$56,225      |
| Total Personal Income      | \$7,520,504 | \$720,073,441 |
| Median Household Income    | \$58,055    | \$59,445      |
| Median Family Income       | \$83,656    | \$75,477      |

Note: Total Personal Income is displayed in thousands.  
 Note: Median Incomes are in 2018 adjusted dollars.  
 Source: Personal Incomes - Bureau of Economic Analysis (BEA) - 2018  
 Source: Median Incomes - U.S. Census 2014-2018 (Tables: B19013 & B19113)

### Local Area Unemployment Statistics

| Apr 2020          | County | PA        |
|-------------------|--------|-----------|
| Unemployment Rate | 10.4%  | 15.1%     |
| Labor Force       | 78,300 | 6,452,000 |
| Employed          | 70,200 | 5,476,000 |
| Unemployed        | 8,100  | 976,000   |

Notes: Current month's data are preliminary. Data are Seasonally Adjusted.

### Unemployment Compensation Exhaustees

| Pre-UC Industry                   | Volume |        | Percent of Total |       |
|-----------------------------------|--------|--------|------------------|-------|
|                                   | County | PA     | County           | PA    |
| Natural Resources & Mining        | 10     | 1,100  | 2.5%             | 1.5%  |
| Construction                      | 80     | 11,520 | 21.5%            | 13.5% |
| Manufacturing                     | 30     | 18,370 | 8.0%             | 12.0% |
| Trade, Transportation & Utilities | 40     | 16,030 | 11.0%            | 19.0% |
| Information                       | 10     | 1,360  | 2.5%             | 1.5%  |
| Financial Activities              | 20     | 4,700  | 5.5%             | 5.5%  |
| Professionals & Business Services | 70     | 15,140 | 19.0%            | 18.0% |
| Education & Health Services       | 80     | 13,760 | 13.5%            | 16.0% |
| Leisure & Hospitality             | 30     | 6,220  | 8.0%             | 7.5%  |
| Other Services                    | 10     | 2,250  | 2.5%             | 2.5%  |
| Government                        | 10     | 780    | 2.5%             | 1.0%  |
| Info Not Available                | 10     | 1,770  | 2.5%             | 2.0%  |
| Total                             | 370    | 85,000 | 100%             | 100%  |

Note: Percentages less than 0.5% will be displayed as 0.0%.  
 Source: Pennsylvania Unemployment Compensation System

### Top 10 Employers by Employment in Q4 of 2019

- Pennsylvania State University
- State Government
- Mount Nittany Medical Center
- State College Area School District
- Glenn O Hawbaker Inc
- Wal-Mart Associates Inc
- County of Centre
- Mount Nittany Medical Center Health Services
- Geisinger Clinic
- Weis Markets Inc

Source: Quarterly Census of Employment and Wages

Center for Workforce Information & Analysis

## **Fund Groups Defined**

Governments use Fund Accounting, which is different from for-profit accounting in several ways. Most importantly, governments are accountable to the taxpayers and have public service goals rather than the profit motive. With this in mind, governments, including the Township, create funds to separate assets for specific purposes. Separating funds improves accountability and removes the risk that funds are not comingled with other general funds. Funds are classified into Fund Groups, which summarize the individual funds by type. The funds are described below:

### ***The General Fund***

The General Fund is the primary operating fund of the Township. The majority of revenues are deposited into this fund, and the majority of expenditures are spent out of this fund. This includes interfund transfers to other funds, making up a large portion of revenue in those particular funds.

### ***The General Obligation Fund***

The payer fund of the debt service for the Township. Payments include any direct bond or loan obligations. Indirect fees, such as the COG park and pool debt, are not included in the General Obligation Fund. These payments are made out of the General Fund and the Regional Capital Recreation Projects Fund.

### ***The Capital Projects Funds***

Reserved for projects restricted for specific purposes. Some funds have external restrictions (restrictions by outside parties), such as the Pine Grove Mills Street Light Fund. In contrast, others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund, and the Transportation Improvement Fund.

### ***The Special Revenue Funds***

Those funds that have a special assessment to obtain revenue rather than taxes. The Township adds a separate real estate assessment for street lighting and fire hydrants, while the state administers a fuel tax to help local governments maintain their roads. The state requires a separate Liquid Fuels Fund.

### ***Stormwater Fund***

The Township is considering implementing a Stormwater Fund to mitigate the damage from large storms and the amount of floodwater generated by impervious areas, such as roads, parking lots, and buildings. Basic estimates are included in this CIP, and it is calculated that revenue will match the expenses.

## Fund and Department Relationships

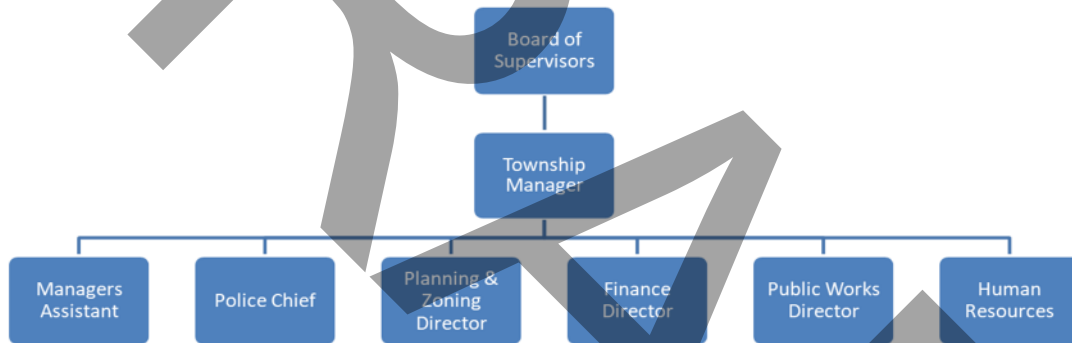
The Township follows the PA State Chart of Accounts format. Pennsylvania recommends this format as explained below:

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

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

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

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



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

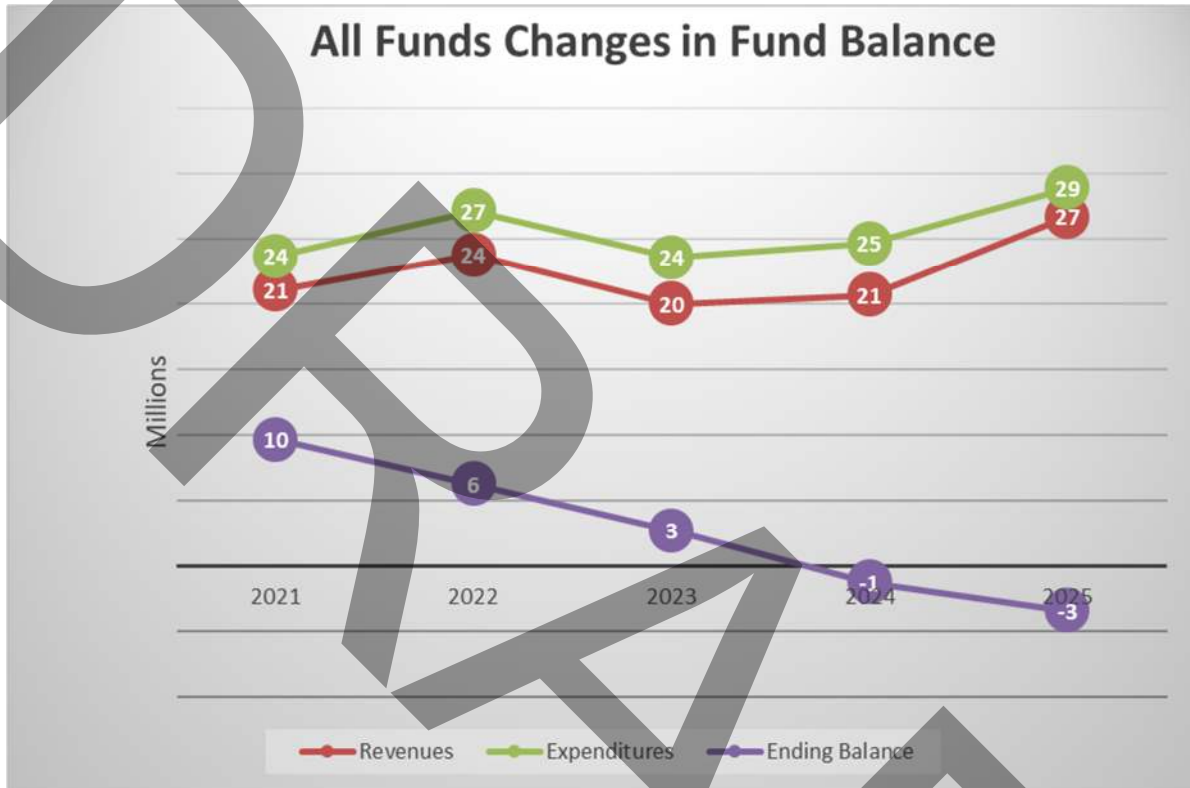
The following table breaks down the responsibilities by the department heads

\*Legend: GF=General Fund, CR=Capital Reserve Fund, TIF=Transportation Improvement Fund,

| Responsible Department       | Funds                   | Responsible Area   |
|------------------------------|-------------------------|--|
| Township Manager             | All                     | Responsible for the final document, Administration, Parks & Recreation, Tudek Park |
| Assistant to the Manager     | GF, CR                  | Assists Manager in reviewing Administration, Parks & Recreation                    |
| Human Resource Administrator | GF                      | Assists in estimating salaries, wages, and benefits                                |
| Finance Director             | All                     | Finance, Tax, IT, COG, Salaries & Benefits, Insurance, Pension plans               |
| Police Chief                 | GF, CR                  | Police   |
| Public Works Director        | GF, CR, TIF, Stormwater | Engineering, Public Works Road Crew, Arborist, Buildings & Grounds                 |
| Planning & Zoning Director   | GF, CR                  | Planning & Zoning  |

## Fund Balances

Over the years, the Township has maintained sound fund balances for operations and present and future capital expenditures. The Township uses cash reserves to purchase equipment and long-term investments rather than using debt.



| All Funds                             | 2021             | 2022             | 2023             | 2024              | 2025              | TOTAL             |
|---------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| <b>Beginning Balance</b>              | 12,188,503       | 9,618,091        | 6,258,932        | 2,669,612         | -1,302,169        | 12,188,503        |
| Revenues                              | 21,044,897       | 23,750,925       | 19,951,616       | 20,644,295        | 26,686,904        | 112,078,637       |
| Expenditures                          | -23,615,310      | -27,110,084      | -23,540,936      | -24,616,076       | -28,849,995       | -127,732,401      |
| <b>Ending Balance</b>                 | <b>9,618,091</b> | <b>6,258,932</b> | <b>2,669,612</b> | <b>-1,302,169</b> | <b>-3,465,261</b> | <b>-3,465,261</b> |
| <b>Fund Balance % of Expenditures</b> | <b>41%</b>       | <b>23%</b>       | <b>10%</b>       | <b>-6%</b>        | <b>-12%</b>       |                   |

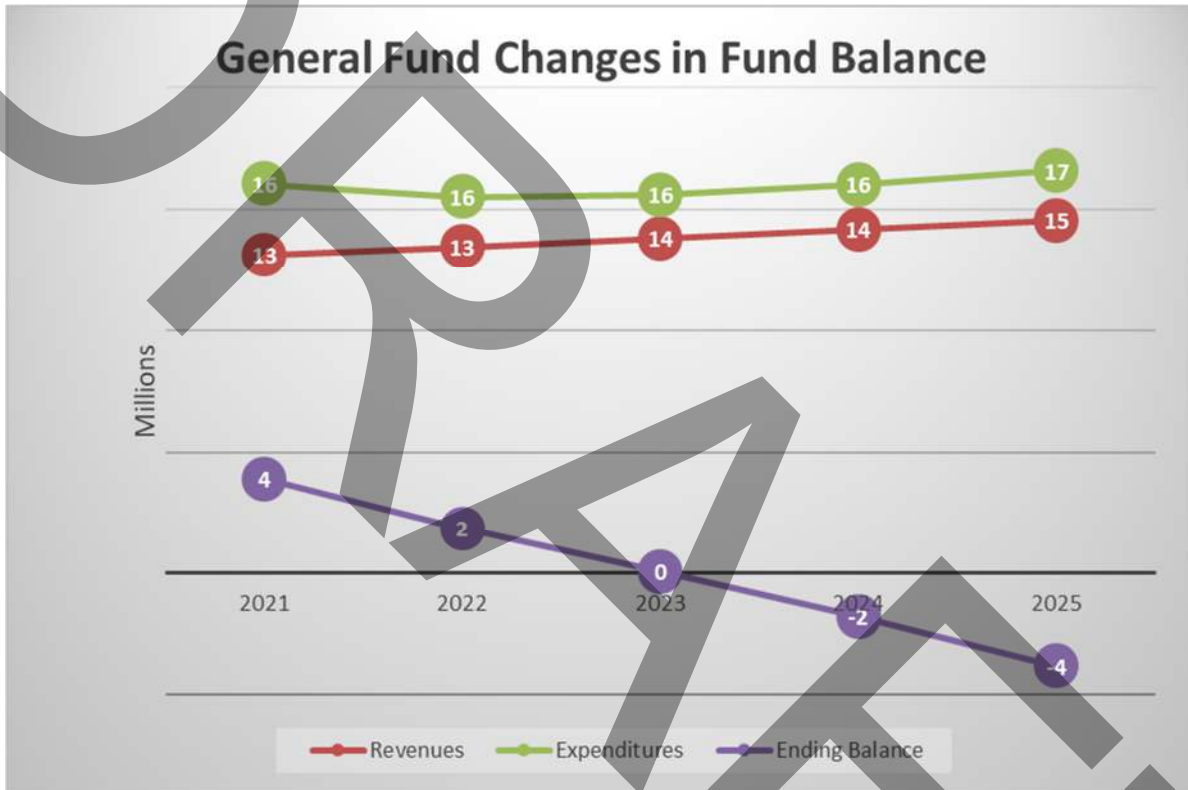
## Sinking Funds

The Township uses “sinking funds” to accumulate money for various specific needs. These sinking funds are bank accounts with funding, rather than just assignments of funds. As such, the money is segregated from other funds of the Township, much like having a designated fund. These sinking funds are subsets of the overall fund in which they are located. It is important to note that while the funds are segregated from the other funds, any spending out of the sinking funds will need to be budgeted.

According to the Financial Dictionary, a sinking fund is defined as a fund or account into which a person or company deposits money regularly to repay some debt or other liability that will come due in the future. For example, if one has a loan with a balloon maturity of seven years, one may put money into a sinking fund for seven years to be ready to pay off the principal when it comes due. Some bonds have sinking fund provisions, requiring the issuer to put money aside to repay bondholders at maturity.

Such sinking funds include, but are not limited to, the Building Equipment Replacement Fund, the Public Works Equipment Replacement Fund, and the Wellness Fund.

## General Fund



| General Fund                          | 2021             | 2022             | 2023             | 2024              | 2025              | TOTAL             |
|---------------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| <b>Beginning Balance</b>              | <b>6,810,945</b> | <b>3,895,109</b> | <b>1,830,558</b> | <b>44,390</b>     | <b>-1,792,142</b> | 6,810,945         |
| Revenues                              | 13,113,470       | 13,456,392       | 13,808,911       | 14,171,305        | 14,543,858        | 69,093,935        |
| Expenditures                          | -16,029,306      | -15,520,943      | -15,595,079      | -16,007,837       | -16,583,064       | -79,736,228       |
| <b>Ending Balance</b>                 | <b>3,895,109</b> | <b>1,830,558</b> | <b>44,390</b>    | <b>-1,792,142</b> | <b>-3,831,348</b> | <b>-3,831,348</b> |
| <b>Fund Balance % of Expenditures</b> | <b>24%</b>       | <b>12%</b>       | <b>0%</b>        | <b>-11%</b>       | <b>-23%</b>       |                   |



## Capital Projects Funds

| Ag Preservation Fund             | 2021             | 2022             | 2023           | 2024              | 2025            | TOTAL           |
|----------------------------------|------------------|------------------|----------------|-------------------|-----------------|-----------------|
| <b>Beginning Balance</b>         | 16,461           | 41,461           | 36,461         | 61,461            | 56,461          | 16,461          |
| Revenues                         | 25,000           | 25,000           | 25,000         | 25,000            | 25,000          | 125,000         |
| Expenditures                     | 0                | -30,000          | 0              | -30,000           | 0               | -60,000         |
| <b>Ending Balance</b>            | <b>41,461</b>    | <b>36,461</b>    | <b>61,461</b>  | <b>56,461</b>     | <b>81,461</b>   | <b>81,461</b>   |
| <b>Capital Reserve Fund</b>      | <b>2021</b>      | <b>2022</b>      | <b>2023</b>    | <b>2024</b>       | <b>2025</b>     | <b>TOTAL</b>    |
| <b>Beginning Balance</b>         | -325,624         | 346,026          | 855,626        | 865,226           | 874,826         | -325,624        |
| Revenues                         | 3,650,558        | 3,454,055        | 1,400,029      | 1,605,038         | 4,135,651       | 14,245,331      |
| Expenditures                     | -2,978,908       | -2,944,455       | -1,390,429     | -1,595,438        | -4,126,051      | -13,035,281     |
| <b>Ending Balance</b>            | <b>346,026</b>   | <b>855,626</b>   | <b>865,226</b> | <b>874,826</b>    | <b>884,426</b>  | <b>884,426</b>  |
| <b>Reg Cap Rec Projects Fund</b> | <b>2021</b>      | <b>2022</b>      | <b>2023</b>    | <b>2024</b>       | <b>2025</b>     | <b>TOTAL</b>    |
| <b>Beginning Balance</b>         | 1,426,357        | 1,269,357        | 1,112,357      | 955,357           | 798,357         | 1,426,357       |
| Revenues                         | 3,000            | 3,000            | 3,000          | 3,000             | 3,000           | 15,000          |
| Expenditures                     | -160,000         | -160,000         | -160,000       | -160,000          | -160,000        | -800,000        |
| <b>Ending Balance</b>            | <b>1,269,357</b> | <b>1,112,357</b> | <b>955,357</b> | <b>798,357</b>    | <b>641,357</b>  | <b>641,357</b>  |
| <b>Transportation Imp Fund</b>   | <b>2021</b>      | <b>2022</b>      | <b>2023</b>    | <b>2024</b>       | <b>2025</b>     | <b>TOTAL</b>    |
| <b>Beginning Balance</b>         | 3,334,924        | 3,289,778        | 1,813,912      | 442,741           | -1,154,308      | 3,334,924       |
| Revenues                         | 1,708,754        | 1,338,134        | 1,375,830      | 1,402,951         | 1,431,508       | 7,257,176       |
| Expenditures                     | -1,753,900       | -2,814,000       | -2,747,000     | -3,000,000        | -898,000        | -11,212,900     |
| <b>Ending Balance</b>            | <b>3,289,778</b> | <b>1,813,912</b> | <b>442,741</b> | <b>-1,154,308</b> | <b>-620,800</b> | <b>-620,800</b> |
| <b>PGM Streetlight Fund</b>      | <b>2021</b>      | <b>2022</b>      | <b>2023</b>    | <b>2024</b>       | <b>2025</b>     | <b>TOTAL</b>    |
| <b>Beginning Balance</b>         | 20,396           | 20,696           | 20,999         | 21,305            | 21,614          | 20,396          |
| Revenues                         | 300              | 303              | 306            | 309               | 312             | 1,530           |
| Expenditures                     | 0                | 0                | 0              | 0                 | 0               | 0               |
| <b>Ending Balance</b>            | <b>20,696</b>    | <b>20,999</b>    | <b>21,305</b>  | <b>21,614</b>     | <b>21,926</b>   | <b>21,926</b>   |
| <b>Park Improvement Fund</b>     | <b>2021</b>      | <b>2022</b>      | <b>2023</b>    | <b>2024</b>       | <b>2025</b>     | <b>TOTAL</b>    |
| <b>Beginning Balance</b>         | 8,302            | 8,841            | 444,385        | 622,435           | 622,991         | 8,302           |
| Revenues                         | 539              | 435,544          | 178,050        | 555               | 561             | 615,250         |
| Expenditures                     | 0                | 0                | 0              | 0                 | 0               | 0               |
| <b>Ending Balance</b>            | <b>8,841</b>     | <b>444,385</b>   | <b>622,435</b> | <b>622,991</b>    | <b>623,552</b>  | <b>623,552</b>  |
| <b>StormWater Fund</b>           | <b>2021</b>      | <b>2022</b>      | <b>2023</b>    | <b>2024</b>       | <b>2025</b>     | <b>TOTAL</b>    |
| <b>Beginning Balance</b>         | 0                | 0                | 0              | 0                 | 0               | 0               |
| Revenues                         | 1,253,696        | 2,953,961        | 1,808,381      | 1,896,333         | 1,956,888       | 9,869,259       |
| Expenditures                     | -1,253,696       | -2,953,961       | -1,808,381     | -1,896,333        | -1,956,888      | -9,869,259      |
| <b>Ending Balance</b>            | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>          | <b>0</b>        | <b>0</b>        |

## Special Revenue Funds

| Streetlight Fund         | 2021    | 2022    | 2023    | 2024    | 2025    | TOTAL    |
|--------------------------|---------|---------|---------|---------|---------|----------|
| <b>Beginning Balance</b> | -21,956 | -17,456 | -12,821 | -8,047  | -3,130  | -21,956  |
| Revenues                 | 27,000  | 27,810  | 28,644  | 29,504  | 30,389  | 143,347  |
| Expenditures             | -22,500 | -23,175 | -23,870 | -24,586 | -25,324 | -119,456 |
| <b>Ending Balance</b>    | -17,456 | -12,821 | -8,047  | -3,130  | 1,935   | 1,935    |

| Hydrant Fund             | 2021    | 2022    | 2023    | 2024    | 2025    | TOTAL    |
|--------------------------|---------|---------|---------|---------|---------|----------|
| <b>Beginning Balance</b> | -91,355 | -71,355 | -50,755 | -29,537 | -7,682  | -91,355  |
| Revenues                 | 105,000 | 108,150 | 111,395 | 114,736 | 118,178 | 557,459  |
| Expenditures             | -85,000 | -87,550 | -90,177 | -92,882 | -95,668 | -451,277 |
| <b>Ending Balance</b>    | -71,355 | -50,755 | -29,537 | -7,682  | 14,828  | 14,828   |

| Liquid Fuels Fund        | 2021     | 2022     | 2023       | 2024       | 2025       | TOTAL      |
|--------------------------|----------|----------|------------|------------|------------|------------|
| <b>Beginning Balance</b> | 697,576  | 523,696  | 331,816    | -4,064     | -416,944   | 697,576    |
| Revenues                 | 662,120  | 668,120  | 674,120    | 680,120    | 686,120    | 3,370,600  |
| Expenditures             | -836,000 | -860,000 | -1,010,000 | -1,093,000 | -1,249,000 | -5,048,000 |
| <b>Ending Balance</b>    | 523,696  | 331,816  | -4,064     | -416,944   | -979,824   | -979,824   |

## General Obligation Fund

| General Obligation Fund  | 2021     | 2022       | 2023     | 2024     | 2025       | TOTAL      |
|--------------------------|----------|------------|----------|----------|------------|------------|
| <b>Beginning Balance</b> | 320,779  | 320,779    | 320,779  | 320,779  | 320,779    | 320,779    |
| Revenues                 | 496,000  | 1,716,000  | 716,000  | 716,000  | 3,756,000  | 7,400,000  |
| Expenditures             | -496,000 | -1,716,000 | -716,000 | -716,000 | -3,756,000 | -7,400,000 |
| <b>Ending Balance</b>    | 320,779  | 320,779    | 320,779  | 320,779  | 320,779    | 320,779    |

# Chapter 3: Revenue Details

## Revenue Projections

Township revenues are made up of tax collections, payments-in-lieu of taxes, grant receipts, loan proceeds, permitting and license fees, fines, departmental earnings, interest, and other miscellaneous receipts. Overall, the revenue changes are a combination of these items and are represented in the table below

The Liquid Fuels fund includes a 1% annual increase in revenue growth. The Hydrant and Street Light Funds revenues are adjusted following expenditures to maintain a positive fund balance, taking into consideration the spending out of those funds.

| Fund Group                   | 2021              | 2022              | 2023              | 2024              | 2025              | TOTAL              |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| General Fund                 | 13,113,470        | 13,456,392        | 13,808,911        | 14,171,305        | 14,543,858        | 69,093,935         |
| Capital Projects Funds       | 6,641,847         | 8,209,997         | 4,790,595         | 4,933,186         | 7,552,920         | 32,128,546         |
| Special Revenue Funds        | 794,120           | 804,080           | 814,159           | 824,360           | 834,687           | 4,071,406          |
| General Obligation Fund      | 496,000           | 1,716,000         | 716,000           | 716,000           | 3,756,000         | 7,400,000          |
| <b>Total</b>                 | <b>21,045,436</b> | <b>24,186,469</b> | <b>20,129,665</b> | <b>20,644,851</b> | <b>26,687,465</b> | <b>112,693,887</b> |
| <b>Group change %</b>        | <b>-0.1%</b>      | <b>14.9%</b>      | <b>-16.8%</b>     | <b>2.6%</b>       | <b>29.3%</b>      |                    |
| <b>General Fund change %</b> | <b>13.4%</b>      | <b>2.6%</b>       | <b>2.6%</b>       | <b>2.6%</b>       | <b>2.6%</b>       |                    |

| Capital Projects Funds         | 2021             | 2022             | 2023             | 2024             | 2025             | TOTAL             |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Ag Preservation                | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 125,000           |
| Capital Reserve                | 3,650,558        | 3,454,055        | 1,400,029        | 1,605,038        | 4,135,651        | 14,245,331        |
| Regional Capital Rec Projects  | 3,000            | 3,000            | 3,000            | 3,000            | 3,000            | 15,000            |
| Transportation Improvement     | 1,708,754        | 1,338,134        | 1,375,830        | 1,402,951        | 1,431,508        | 7,257,176         |
| Pine Grove Mills Street Lights | 300              | 303              | 306              | 309              | 312              | 1,530             |
| Park Improvement               | 539              | 435,544          | 178,050          | 555              | 561              | 615,250           |
| Stormwater Fund                | 1,253,696        | 2,953,961        | 1,808,381        | 1,896,333        | 1,956,888        | 9,869,259         |
| <b>Total</b>                   | <b>6,641,847</b> | <b>8,209,997</b> | <b>4,790,595</b> | <b>4,933,186</b> | <b>7,552,920</b> | <b>32,128,546</b> |

| Special Revenue Funds | 2021           | 2022           | 2023           | 2024           | 2025           | TOTAL            |
|-----------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Street Light          | 27,000         | 27,810         | 28,644         | 29,504         | 30,389         | 143,347          |
| Hydrant               | 105,000        | 108,150        | 111,395        | 114,736        | 118,178        | 557,459          |
| Liquid Fuels          | 662,120        | 668,120        | 674,120        | 680,120        | 686,120        | 3,370,600        |
| <b>Total</b>          | <b>794,120</b> | <b>804,080</b> | <b>814,159</b> | <b>824,360</b> | <b>834,687</b> | <b>4,071,406</b> |

| Grant/Loan Summary by Fund      | 2021             | 2022             | 2023             | 2024           | 2025             | TOTAL             |
|---------------------------------|------------------|------------------|------------------|----------------|------------------|-------------------|
| Capital Reserve Fund            | 671,650          | 509,600          | 9,600            | 9,600          | 9,600            | 1,210,050         |
| General Fund                    | 77,649           | 77,649           | 77,649           | 77,649         | 77,649           | 388,245           |
| GOA Fund                        | 0                | 1,000,000        | 0                | 0              | 2,850,000        | 3,850,000         |
| Liquid Fuels Fund               | 662,120          | 668,120          | 674,120          | 680,120        | 686,120          | 3,370,600         |
| Park Improvement Fund           | 0                | 435,000          | 177,500          | 0              | 0                | 612,500           |
| Regional Capital Rec Projects   | 0                | 0                | 0                | 0              | 0                | 0                 |
| Transportation Improvement Fund | 498,900          | 108,000          | 125,000          | 131,000        | 138,000          | 1,000,900         |
| <b>Total</b>                    | <b>1,910,319</b> | <b>2,798,369</b> | <b>1,063,869</b> | <b>898,369</b> | <b>3,761,369</b> | <b>10,432,295</b> |

## Tax Revenue Projections

The tax revenues make up some 65% of the total Township revenue on average, depending on if there are any loan proceeds.

The General Fund revenue projections include annual increases based on the type of revenue source. Each source has a different projected growth. Earned income taxes are expected to increase at 3.0%, Real Estate taxes, and Local Services taxes at 2.0%, and Transfer taxes with 1% projected increases.

| Tax Revenue                        | 2021              | 2022              | 2023              | 2024              | 2025              | TOTAL             |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Real Estate Taxes                  | 1,489,334         | 1,519,120         | 1,549,503         | 1,580,493         | 1,612,103         | 7,750,553         |
| Earned Income Taxes                | 7,658,413         | 7,888,166         | 8,124,811         | 8,368,555         | 8,619,612         | 40,659,556        |
| Transfer Taxes                     | 1,594,615         | 1,610,562         | 1,626,667         | 1,642,934         | 1,659,363         | 8,134,141         |
| Local Services Taxes               | 369,619           | 377,011           | 384,551           | 392,242           | 400,087           | 1,923,510         |
| <b>Total</b>                       | <b>11,111,981</b> | <b>11,394,859</b> | <b>11,685,532</b> | <b>11,984,224</b> | <b>12,291,165</b> | <b>58,467,760</b> |
| <b>Average EIT per Resident</b>    | <b>390.72</b>     | <b>398.45</b>     | <b>406.34</b>     | <b>414.39</b>     | <b>422.59</b>     |                   |
| <b>Percentage of Total Revenue</b> | <b>52.8%</b>      | <b>47.1%</b>      | <b>58.1%</b>      | <b>58.0%</b>      | <b>46.1%</b>      |                   |

## Interfund Transfers

Funding for many of the capital funds is derived from transfers from the General Fund and debt proceeds from the General Obligation Fund. These transfers, whether mandated or not, have a direct impact on the General Fund balance and the associated capital funds. The following table details the projected transfers during the term of the CIP.

| General Fund Transfers Out | 2021             | 2022             | 2023             | 2024             | 2025             | TOTAL             |
|----------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| TIF                        | 1,209,854        | 1,230,134        | 1,250,830        | 1,271,951        | 1,293,508        | 6,256,276         |
| Capital Reserve            | 2,978,908        | 1,694,455        | 1,390,429        | 1,595,438        | 1,276,051        | 8,935,281         |
| Ag Preservation            | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 125,000           |
| Liquid Fuels               | 0                | 0                | 0                | 0                | 0                | 0                 |
| General Obligation Fund    | 496,000          | 716,000          | 716,000          | 716,000          | 906,000          | 3,550,000         |
| <b>Total</b>               | <b>4,709,762</b> | <b>3,665,589</b> | <b>3,382,259</b> | <b>3,608,389</b> | <b>3,500,559</b> | <b>18,866,557</b> |
| <b>GOA Transfers Out</b>   | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</b>      | <b>2025</b>      | <b>TOTAL</b>      |
| Capital Reserve            | 0                | 1,000,000        | 0                | 0                | 2,850,000        | 3,850,000         |
| TIF                        | 0                | 0                | 0                | 0                | 0                | 0                 |
| <b>Total</b>               | <b>0</b>         | <b>1,000,000</b> | <b>0</b>         | <b>0</b>         | <b>2,850,000</b> | <b>3,850,000</b>  |

## Tax Considerations

The Township maintains a fiscally responsible approach to budgeting. Increases in tax rates have not occurred on any frequent basis. Instead, the Township relies on annual revenue increases from a growing tax base. At this time, there is no projected tax increase included in the CIP; however, there is a consideration of the implementation of a stormwater management fee. The local economic conditions have historically been positive and have led to increased Earned Income Tax revenues and increased Transfer Tax revenues. The Township is also aggressively pursuing state and federal grant funding. Grant revenue has been very beneficial to the Township finances. Combined with fiscal restraint, the Township maintains strong financial footing.

In 2020, the impact of the COVID-19 pandemic has affected our confidence in the Township's financial future. It is unknown how severe this impact will be, but staff and the Board will continue to monitor trends and changes in revenue collection throughout the term of this CIP and beyond.

## Grant Revenue Projections

Grant revenue assists the Township in many ways. It is one way to provide additional revenue for projects without raising taxes or cutting expenditures elsewhere. Many federal grants are administered by the state and doled out to local governments under federal mandates. One such grant is the DUI grant that police receive to offset the costs of checkpoints and DUI enforcement.

The state provides special funding from its tax collections, such as the Liquid Fuels grants or DCNR recycling grants. Additionally, the state provides funding for parks and open space and to preserve farmland from development.

The Township works hard to take advantage of grant money available as a way to provide additional benefits to the residents without raising local taxes to pay for them. However, many of these grants are competitive and cannot be relied upon as guaranteed revenue sources each year.

Other contributions include loan proceeds, developer payments for the Regional Capital Recreation Projects, and several Right of Way agreements.

## Other Grant Funding Efforts

As allowed by the funding agency, either annually, bi-annually, or as announced, staff seeks out and applies for grant funding from various agencies.

**County Liquid Fuels Grant:** Every year, public works staff apply for a County Liquid Fuels Grant, typically around \$30,000 to assist with a capital paving project. The grant is generally awarded every other year. In 2018, the Township received \$30,000 in county liquid fuels funds to assist with the cost of improvements to the Corl Street/ West College Avenue intersection.

**Automated Red Light Enforcement Grant:** For the current CIP, subject to the installation of new hardware and software through an ARLE grant, traffic signal performance will be optimized on a more frequent basis than in the past, annually, or more frequently. \$498,900 in grant funding is anticipated in 2020.

**Green Light Go Grant:** Staff will continue to apply for GLG grant funding as it is available for traffic signal improvements. \$108,000 plus another \$80,000 is expected to be received in 2020.

**Recycling Grant Act 101 Section 902 Recycling Program Grant:** This program administered by PADEP provides funding to municipalities for recycling equipment. When grants are available, the Township will apply to reduce the cost that the taxpayers will bear for public works equipment.

**GRANT/LOAN TABLE**

| <b>Grant/Loan/Contributions Detail</b>                   | <b>Fund</b> | <b>Type</b> | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</b>    | <b>2025</b>      | <b>TOTAL</b>      |
|--|-------------|-------------|------------------|------------------|------------------|----------------|------------------|-------------------|
| ARLE Grant   | TIF         | G           | 498,900          |                  |                  |                |                  | 498,900           |
| Buckle Up Program  | GF          | G           | 4,500            | 4,500            | 4,500            | 4,500          | 4,500            | 22,500            |
| Cecil Ivrin Park Improvements                            | PI          | G           |                  | 160,000          |                  |                |                  | 160,000           |
| CR Codes Rent of Fire Trailer                            | CR          | C           | 9,600            | 9,600            | 9,600            | 9,600          | 9,600            | 48,000            |
| Drive Safe Program                                       | GF          | G           | 3,000            | 3,000            | 3,000            | 3,000          | 3,000            | 15,000            |
| DUI Enforcement  | GF          | G           | 43,435           | 43,435           | 43,435           | 43,435         | 43,435           | 217,175           |
| Forensic Computer Workstation County Grant               | CR          | G           | 3,250            |                  |                  |                |                  | 3,250             |
| Pine Grove Mills Bike Path Grant                         | TIF         | G           |                  |                  |                  |                |                  | 0                 |
| Green Light Go Green grant                               | TIF         | G           |                  | 108,000          | 125,000          | 131,000        | 138,000          | 502,000           |
| Liquid Fuels   | LF          | G           | 617,000          | 623,000          | 629,000          | 635,000        | 641,000          | 3,145,000         |
| Liquid Fuels Turnback                                    | LF          | G           | 45,120           | 45,120           | 45,120           | 45,120         | 45,120           | 225,600           |
| Loan Proceeds for new fire station                       | GOA         | L           |                  |                  |                  |                | 2,850,000        | 2,850,000         |
| Recycling Grant for Combo Brush Collection (90/10 split) | CR          | G           | 272,800          |                  |                  |                |                  | 272,800           |
| Multimodal Grant (70/30 split)(planning)                 | CR          | G           | 386,000          |                  |                  |                |                  | 386,000           |
| Northern ITS Cable Right of Way                          | GF          | C           | 22,144           | 22,144           | 22,144           | 22,144         | 22,144           | 110,720           |
| Park Hills Drainageway Grant                             | CR          | G           |                  | 500,000          |                  |                |                  | 500,000           |
| Loan Proceeds for Park Hills Drainageway                 | GOA         | L           |                  | 1,000,000        |                  |                |                  | 1,000,000         |
| Suburban Park Improvements                               | PI          | G           |                  | 275,000          |                  |                |                  | 275,000           |
| Suneysis Right of Way                                    | GF          | C           | 4,570            | 4,570            | 4,570            | 4,570          | 4,570            | 22,850            |
| Tudek Park Phase 3A                                      | PI          | G           |                  |                  | 177,500          |                |                  | 177,500           |
| <b>Total</b>   |             |             | <b>1,910,319</b> | <b>2,798,369</b> | <b>1,063,869</b> | <b>898,369</b> | <b>3,761,369</b> | <b>10,432,295</b> |
| <b>Grant/Loan Summary by Fund</b>                        | <b>Fund</b> |             | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</b>    | <b>2025</b>      | <b>TOTAL</b>      |
| Capital Reserve Fund                                     | CR          |             | 671,650          | 509,600          | 9,600            | 9,600          | 9,600            | 1,210,050         |
| General Fund   | GF          |             | 77,649           | 77,649           | 77,649           | 77,649         | 77,649           | 388,245           |
| GOA Fund   | GOA         |             | 0                | 1,000,000        | 0                | 0              | 2,850,000        | 3,850,000         |
| Liquid Fuels Fund  | LF          |             | 662,120          | 668,120          | 674,120          | 680,120        | 686,120          | 3,370,600         |
| Park Improvement Fund                                    | PI          |             | 0                | 435,000          | 177,500          | 0              | 0                | 612,500           |
| Regional Capital Rec Projects                            | RCRP        |             | 0                | 0                | 0                | 0              | 0                | 0                 |
| Transportation Improvement Fund                          | TIF         |             | 498,900          | 108,000          | 125,000          | 131,000        | 138,000          | 1,000,900         |
| <b>Total</b>   |             |             | <b>1,910,319</b> | <b>2,798,369</b> | <b>1,063,869</b> | <b>898,369</b> | <b>3,761,369</b> | <b>10,432,295</b> |
| <b>Grant/Loan Summary by Type</b>                        | <b>Type</b> |             | <b>2021</b>      | <b>2022</b>      | <b>2023</b>      | <b>2024</b>    | <b>2025</b>      | <b>TOTAL</b>      |
| Grants   | G           |             | 1,874,005        | 1,762,055        | 1,027,555        | 862,055        | 875,055          | 6,400,725         |
| Contributions  | C           |             | 36,314           | 36,314           | 36,314           | 36,314         | 36,314           | 181,570           |
| Loans  | L           |             | 0                | 1,000,000        | 0                | 0              | 2,850,000        | 3,850,000         |
| <b>Total</b>   |             |             | <b>1,910,319</b> | <b>2,798,369</b> | <b>1,063,869</b> | <b>898,369</b> | <b>3,761,369</b> | <b>10,432,295</b> |

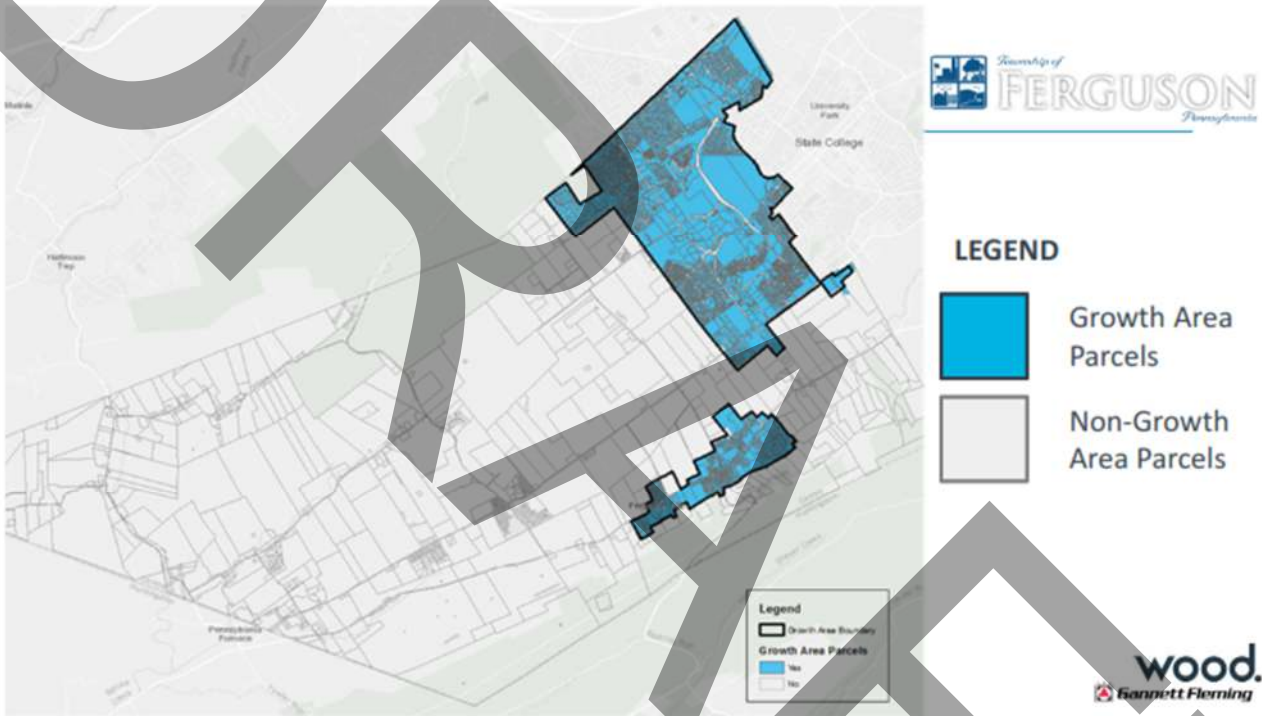


## Stormwater Fee

The township is investigating the need to repair or replace stormpipes throughout the township. Due to the cost of the project, the township is considering a dedicated fee to fund the program. The project is based on extensive work by Wood, a Gannett Fleming company over the past year or so.

The fee would be calculated on the square foot impervious area on a property as determined by the program. The program also determines the amount of the charge. The fee would be made up of two distinct groups. The "Growth Area" and the "Non-Growth Area." The Non-Growth Area is typically the agricultural sections of the township

A separate fund would be created to ensure the fees only match the program costs and do not comingle with any other township expenses.



### Rate Estimate – Annual Charge

|                               | SFDR Billing Unit | 1000 SF Billing Unit |
|-------------------------------|-------------------|----------------------|
| All Properties                | \$ 15             | \$ 5                 |
| Growth Area                   | \$45 - 55         | \$ 25 - 35           |
| Non-Growth Area               | \$ 15 - 25        | \$ 5 - 15            |
| Charge Per Billing Unit - GA  | \$ 60 - 70        | \$ 30 - 40           |
| Charge Per Billing Unit - NGA | \$ 30 - 40        | \$ 10 - 20           |



# Chapter 4: Expenditure Details

## Department Capital Requests

Each department request represents individual department forecasted needs for equipment or projects. The scope or the timing of the requests may change as more current information is obtained, the technology changes, or the direction of the plan changes. These requests are best estimates of the future costs given available information at the time of the printing.

## Expenditure Projections Summary

| Fund Group                     | 2021              | 2022              | 2023              | 2024              | 2025              | TOTAL              |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| General Fund                   | 16,029,306        | 15,520,943        | 15,595,079        | 16,007,837        | 16,583,064        | 79,736,228         |
| Capital Projects Funds         | 6,146,504         | 8,902,416         | 6,105,810         | 6,681,771         | 7,140,939         | 34,977,440         |
| Special Revenue Funds          | 943,500           | 970,725           | 1,124,047         | 1,210,468         | 1,369,992         | 5,618,732          |
| Debt Service                   | 496,000           | 1,716,000         | 716,000           | 716,000           | 3,756,000         | 7,400,000          |
| <b>Total</b>                   | <b>23,615,310</b> | <b>27,110,084</b> | <b>23,540,936</b> | <b>24,616,076</b> | <b>28,849,995</b> | <b>127,732,401</b> |
|                                |                   |                   |                   |                   |                   |                    |
| Capital Projects               | 2021              | 2022              | 2023              | 2024              | 2025              | TOTAL              |
| Ag Preservation                |                   | 30,000            |                   | 30,000            |                   | 60,000             |
| Capital Reserve                | 2,978,908         | 2,944,455         | 1,390,429         | 1,595,438         | 4,126,051         | 13,035,281         |
| Regional Capital Rec Projects  | 160,000           | 160,000           | 160,000           | 160,000           | 160,000           | 800,000            |
| Transportation Improvement     | 1,753,900         | 2,814,000         | 2,747,000         | 3,000,000         | 898,000           | 11,212,900         |
| Pine Grove Mills Street Lights | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Park Improvement               | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
| Stormwater Fund                | 1,253,696         | 2,953,961         | 1,808,381         | 1,896,333         | 1,956,888         | 9,869,259          |
| <b>Total</b>                   | <b>6,146,504</b>  | <b>8,902,416</b>  | <b>6,105,810</b>  | <b>6,681,771</b>  | <b>7,140,939</b>  | <b>34,977,440</b>  |
|                                |                   |                   |                   |                   |                   |                    |
| Capital Reserve Fund           | 2021              | 2022              | 2023              | 2024              | 2025              | TOTAL              |
| Administration                 | 20,000            | 28,500            | 0                 | 0                 | 0                 | 48,500             |
| Finance                        | 20,540            | 16,500            | 16,500            | 16,500            | 16,500            | 86,540             |
| IT                             | 22,750            | 28,000            | 95,000            | 101,500           | 0                 | 247,250            |
| Buildings                      | 194,935           | 121,810           | 113,561           | 450,200           | 2,867,400         | 3,747,906          |
| Police                         | 203,073           | 183,748           | 242,625           | 190,600           | 215,900           | 1,035,946          |
| Planning                       | 285,000           | 320,000           | 250,000           | 320,000           | 0                 | 1,175,000          |
| Public Works Equipment         | 868,250           | 262,397           | 180,243           | 219,138           | 568,751           | 2,098,779          |
| Parks                          | 876,360           | 408,500           | 242,500           | 47,500            | 407,500           | 1,982,360          |
| <b>Total</b>                   | <b>2,490,908</b>  | <b>1,369,455</b>  | <b>1,140,429</b>  | <b>1,345,438</b>  | <b>4,076,051</b>  | <b>10,422,281</b>  |



## General Fund Expenditures

The following table represents the expenditure details for the general fund. The General Fund expenditures are the major operating costs in the CIP. The interfund transfers out are also displayed for your reference.

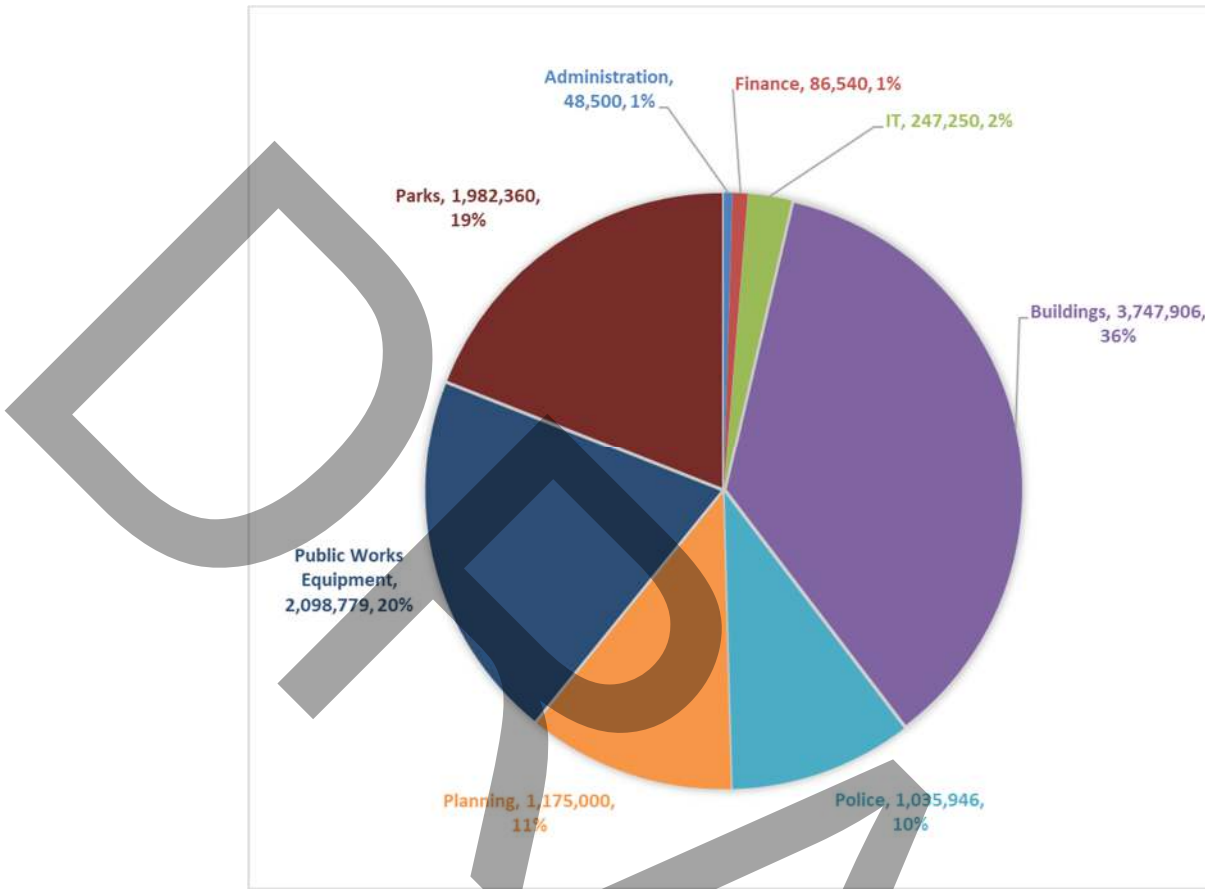
| General Fund Detail     | 2021              | 2022              | 2023              | 2024              | 2025              | TOTAL             |
|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits     | 6,597,259         | 6,795,177         | 6,999,032         | 6,999,032         | 7,209,003         | 34,599,503        |
| New Staffing & Benefits | 133,219           | 333,439           | 345,248           | 447,653           | 772,156           | 2,031,716         |
| COG Programs            | 1,942,786         | 2,001,070         | 2,061,102         | 2,061,102         | 2,122,935         | 10,188,994        |
| Other Expenses          | 2,646,280         | 2,725,668         | 2,807,438         | 2,891,661         | 2,978,411         | 14,049,459        |
| Transfers Out           | 4,709,762         | 3,665,589         | 3,382,259         | 3,608,389         | 3,500,559         | 18,866,557        |
| <b>Total</b>            | <b>16,029,306</b> | <b>15,520,943</b> | <b>15,595,079</b> | <b>16,007,837</b> | <b>16,583,064</b> | <b>79,736,228</b> |

| General Fund Transfers Out | 2021             | 2022             | 2023             | 2024             | 2025             | TOTAL             |
|----------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| TIF                        | 1,209,854        | 1,230,134        | 1,250,830        | 1,271,951        | 1,293,508        | 6,256,276         |
| Capital Reserve            | 2,978,908        | 1,694,455        | 1,390,429        | 1,595,438        | 1,276,051        | 8,935,281         |
| Ag Preservation            | 25,000           | 25,000           | 25,000           | 25,000           | 25,000           | 125,000           |
| Liquid Fuels               | 0                | 0                | 0                | 0                | 0                | 0                 |
| General Obligation Fund    | 496,000          | 716,000          | 716,000          | 716,000          | 906,000          | 3,550,000         |
| <b>Total</b>               | <b>4,709,762</b> | <b>3,665,589</b> | <b>3,382,259</b> | <b>3,608,389</b> | <b>3,500,559</b> | <b>18,866,557</b> |

| GOA Transfers Out | 2021     | 2022             | 2023     | 2024     | 2025             | TOTAL            |
|-------------------|----------|------------------|----------|----------|------------------|------------------|
| Capital Reserve   | 0        | 1,000,000        | 0        | 0        | 2,850,000        | 3,850,000        |
| TIF               | 0        | 0                | 0        | 0        | 0                | 0                |
| <b>Total</b>      | <b>0</b> | <b>1,000,000</b> | <b>0</b> | <b>0</b> | <b>2,850,000</b> | <b>3,850,000</b> |

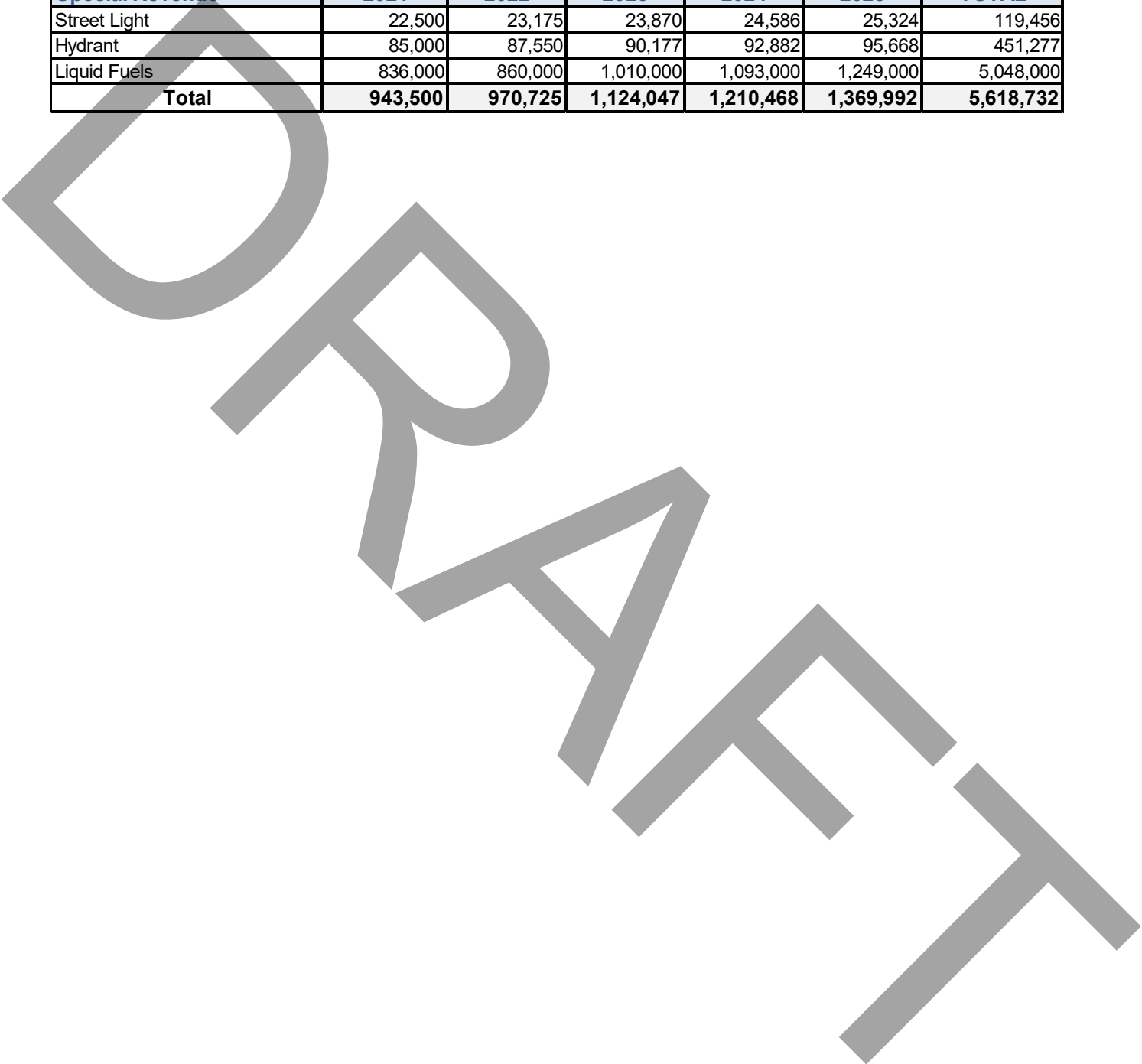


As mentioned previously, the **Capital Projects Funds** are reserved for projects restricted for specific purposes. Some funds have external restrictions, such as the Pine Grove Mills Street Light Fund while others have Board of Supervisors restrictions, such as the Capital Reserve fund, the Regional Capital Recreation Projects Fund, and the Transportation Improvement Fund

| Capital Reserve Fund       | 2021             | 2022             | 2023             | 2024             | 2025             | TOTAL             |
|----------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Administration             | 20,000           | 28,500           | 0                | 0                | 0                | 48,500            |
| Finance                    | 20,540           | 16,500           | 16,500           | 16,500           | 16,500           | 86,540            |
| IT                         | 22,750           | 28,000           | 95,000           | 101,500          | 0                | 247,250           |
| Buildings                  | 194,935          | 121,810          | 113,561          | 450,200          | 2,867,400        | 3,747,906         |
| Police                     | 203,073          | 183,748          | 242,625          | 190,600          | 215,900          | 1,035,946         |
| Planning                   | 285,000          | 320,000          | 250,000          | 320,000          | 0                | 1,175,000         |
| Public Works Equipment     | 868,250          | 262,397          | 180,243          | 219,138          | 568,751          | 2,098,779         |
| Parks                      | 876,360          | 408,500          | 242,500          | 47,500           | 407,500          | 1,982,360         |
| <b>Total</b>               | <b>2,490,908</b> | <b>1,369,455</b> | <b>1,140,429</b> | <b>1,345,438</b> | <b>4,076,051</b> | <b>10,422,281</b> |
|                            |                  |                  |                  |                  |                  |                   |
| Roads & Other              | 2021             | 2022             | 2023             | 2024             | 2025             | TOTAL             |
| Liquid Fuels               | 836,000          | 860,000          | 1,010,000        | 1,093,000        | 1,249,000        | 5,048,000         |
| Capital Reserve            | 488,000          | 1,575,000        | 250,000          | 250,000          | 50,000           | 2,613,000         |
| Transportation Improvement | 1,753,900        | 2,814,000        | 2,747,000        | 3,000,000        | 898,000          | 11,212,900        |
| <b>Total</b>               | <b>3,077,900</b> | <b>5,249,000</b> | <b>4,007,000</b> | <b>4,343,000</b> | <b>2,197,000</b> | <b>18,873,900</b> |

**The Special Revenue Funds** are those funds that have a special assessment to obtain revenue rather than taxes. The Township adds a separate assessment for street lighting and fire hydrants, while the state administers a fuel tax to help local governments maintain their roads.

| <b>Special Revenue</b> | <b>2021</b>    | <b>2022</b>    | <b>2023</b>      | <b>2024</b>      | <b>2025</b>      | <b>TOTAL</b>     |
|------------------------|----------------|----------------|------------------|------------------|------------------|------------------|
| Street Light           | 22,500         | 23,175         | 23,870           | 24,586           | 25,324           | 119,456          |
| Hydrant                | 85,000         | 87,550         | 90,177           | 92,882           | 95,668           | 451,277          |
| Liquid Fuels           | 836,000        | 860,000        | 1,010,000        | 1,093,000        | 1,249,000        | 5,048,000        |
| <b>Total</b>           | <b>943,500</b> | <b>970,725</b> | <b>1,124,047</b> | <b>1,210,468</b> | <b>1,369,992</b> | <b>5,618,732</b> |



# Staffing

The number of Township “Full-time Equivalents,” a measure of employment based on the number of hours paid for all staff, helps determine the rate of change in the staffing levels of the Township. One FTE is equivalent to 2080 hours worked. The proposed table is included for your reference. The resident per FTE provides information as to the relative size of the Township staff for the number of residents served. It can be used as a benchmark against other municipalities to compare staffing levels and related costs.

## FERGUSON TOWNSHIP FULL TIME EQUIVALENTS

| Residents/FTE                        | 2021          | 2022          | 2023          | 2024          | 2025          |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|
| <b>Population</b>                    | <b>19,407</b> | <b>19,601</b> | <b>19,797</b> | <b>19,995</b> | <b>20,195</b> |
| <b>FTES (from prior year budget)</b> |               |               |               |               |               |
| Elected Officials                    | 2.50          | 2.50          | 2.50          | 2.50          | 2.50          |
| Administration                       | 4.25          | 4.25          | 4.25          | 4.25          | 4.25          |
| Finance                              | 3.75          | 3.75          | 3.75          | 3.75          | 3.75          |
| Buildings & Grounds                  | 1.50          | 1.50          | 1.50          | 1.50          | 1.50          |
| Engineering                          | 6.50          | 6.50          | 6.50          | 6.50          | 6.50          |
| Police                               | 24.00         | 25.00         | 25.00         | 25.00         | 25.00         |
| Police OT (from YE)                  | 1.20          | 1.20          | 1.20          | 1.20          | 1.20          |
| Planning & Zoning                    | 5.50          | 5.50          | 5.50          | 5.50          | 5.50          |
| Public Works/Arborists               | 21.00         | 21.00         | 21.00         | 21.00         | 21.00         |
| Public Works OT (from YE)            | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          |
| New Employees                        | 1.50          | 3.50          | 3.50          | 4.50          | 7.50          |
| <b>Total</b>                         | <b>72.20</b>  | <b>75.20</b>  | <b>75.20</b>  | <b>76.20</b>  | <b>79.20</b>  |
| <b>NEW STAFF</b>                     |               |               |               |               |               |
| Finance & IT                         |               |               |               |               | 1.00          |
| Police                               |               | 1.00          |               |               |               |
| Planning                             | 0.50          |               |               | 1.00          | 1.00          |
| Public Works                         | 1.00          | 1.00          |               |               | 1.00          |
| Stormwater                           |               |               |               |               |               |
| <b>Total</b>                         | <b>1.50</b>   | <b>2.00</b>   | <b>-</b>      | <b>1.00</b>   | <b>3.00</b>   |
| <b>Residents per Employee</b>        | <b>269</b>    | <b>261</b>    | <b>263</b>    | <b>262</b>    | <b>255</b>    |

**CIP New Personnel Summary**

| <b>New Personnel</b> | <b>2021</b>    | <b>2022</b>    | <b>2023</b>    | <b>2024</b>    | <b>2025</b>    | <b>TOTAL</b>     |
|----------------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Administration       | 15,000         | 15,450         | 15,914         | 16,391         | 16,883         | 79,637           |
| Finance & IT         | 0              | 0              | 0              | 0              | 118,335        | 118,335          |
| Police               | 0              | 99,731         | 103,174        | 106,746        | 110,450        | 420,101          |
| Planning             | 44,090         | 45,841         | 47,668         | 139,717        | 236,416        | 513,732          |
| Public Works         | 74,129         | 172,417        | 178,492        | 184,799        | 290,072        | 899,910          |
| Stormwater           | 0              | 0              | 0              | 0              | 0              | 0                |
| <b>Total</b>         | <b>133,219</b> | <b>333,439</b> | <b>345,248</b> | <b>447,653</b> | <b>772,156</b> | <b>2,031,716</b> |

Changes in the number of personnel are included in the budget due to the significance of the cost of additional staffing. Not only does salary have to be considered, but also payroll taxes, health-related costs, other insurances, and pensions. Only additional positions are specifically mentioned. Current staffing is included in the operational projections. Staffing includes part-time staffing as well, since such staffing represents labor requirements, to fulfill Township service delivery. Overtime is also included in the FTE (full-time equivalent) calculations. It is important to be aware that overtime is an indication of additional staffing needs, usually not sufficient to merit an additional position.

This section consolidates the various personnel requests of the various departments in one location.

Since personnel costs are technically operating expenses rather than capital, it makes sense to exclude them from the capital section and include them elsewhere. By having them included in one place, the cost estimates can be more consistent, and total costs are easier to identify.

**ADMINISTRATION**

Administration is including the cost for salary adjustments for staff a the result of the 2020 salary study.

| <b>FERGUSON TOWNSHIP</b>        |               |               |               |               |               |               |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>2021 – 2025 CIP STAFFING</b> |               |               |               |               |               |               |
| <b>ADMINISTRATION STAFFING</b>  |               |               |               |               |               |               |
| <b>Direct Costs Estimate</b>    | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</b>   | <b>2025</b>   | <b>Total</b>  |
| Salary Adjustments              | 15,000        | 15,450        | 15,914        | 16,391        | 16,883        | 79,637        |
| Health/Eye/Dental               |               |               |               |               |               | 0             |
| Life/Disability Insurance       |               |               |               |               |               | 0             |
| Pension                         |               |               |               |               |               | 0             |
| Employer Taxes                  |               |               |               |               |               | 0             |
| Workers Comp                    |               |               |               |               |               | 0             |
| <b>Total</b>                    | <b>15,000</b> | <b>15,450</b> | <b>15,914</b> | <b>16,391</b> | <b>16,883</b> | <b>79,637</b> |

**FINANCE AND INFORMATION TECHNOLOGY (IT)**

Finance and IT is asking for a fulltime information technology manager beginning in 2025. This person would assist Hinton or other 3<sup>rd</sup> party support, as well as supporting staff with daily needs. Also, this position would prepare maintenance contracts, order annual computer replacements, maintain IT inventory, and budget IT needs. This position would lead the document imaging projects, develop and maintain the Laserfiche workflows

**FERGUSON TOWNSHIP  
2021 – 2025 CIP STAFFING  
FINANCE & IT STAFFING**

| Direct Costs Estimate | 2021     | 2022     | 2023     | 2024     | 2025           | Total          |
|-----------------------|----------|----------|----------|----------|----------------|----------------|
| Salary                |          |          |          |          | 75,000         | 75,000         |
| Health                |          |          |          |          | 28,553         | 28,553         |
| Dental                |          |          |          |          | 920            | 920            |
| Vision                |          |          |          |          | 200            | 200            |
| Life/ADD              |          |          |          |          | 125            | 125            |
| Short Term Disability |          |          |          |          | 150            | 150            |
| Pension               |          |          |          |          | 7,500          | 7,500          |
| Employer Taxes        |          |          |          |          | 5,738          | 5,738          |
| Workers Comp          |          |          |          |          | 150            | 150            |
| <b>Total</b>          | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>118,335</b> | <b>118,335</b> |

**POLICE**

The police department is requesting one officer beginning in 2022. The department currently has 22 sworn officers. With the anticipated buildout of the several proposed developments, The Cottages of State College, Turnberry, and Harner Farms, the department is seeking an additional police officer. The Developments are substantial and may necessitate the need for additional police personnel. It takes nearly one year for a new officer to be ready for solo patrol.

**FERGUSON TOWNSHIP  
2022 – 2025 CIP STAFFING  
POLICE STAFFING**

| Direct Costs Estimate | 2021     | 2022          | 2023           | 2024           | 2025           | Total          |
|-----------------------|----------|---------------|----------------|----------------|----------------|----------------|
| Salary                |          | 59,842        | 61,637         | 63,486         | 65,391         | 250,355        |
| Health                |          | 24,665        | 25,898         | 27,193         | 28,553         | 106,309        |
| Dental                |          | 920           | 920            | 920            | 920            | 3,680          |
| Vision                |          | 200           | 200            | 200            | 200            | 800            |
| Life/ADD              |          | 125           | 125            | 125            | 125            | 500            |
| Short Term Disability |          | 150           | 150            | 150            | 150            | 600            |
| Pension               |          | 5,984         | 6,164          | 6,349          | 6,539          | 25,035         |
| Employer Taxes        |          | 4,578         | 4,715          | 4,857          | 5,002          | 19,152         |
| Workers Comp          |          | 3,267         | 3,365          | 3,466          | 3,570          | 13,669         |
| <b>Total</b>          | <b>0</b> | <b>99,731</b> | <b>103,174</b> | <b>106,746</b> | <b>110,450</b> | <b>420,101</b> |

| <b>2021</b>   |                 |
|---|-----------------|
| An officer became eligible to retire in 2018. It is unknown if the officer is going to stay or retire. In anticipation of his departure, we are taking steps to create a hiring list. In the event the top candidate does not have police certification, I am seeking funding to send the candidate to the police academy. The funding includes tuition, rooming, clothing, and equipment. Typically, the Municipal Police Officers Education and Training Commission provides partial reimbursement to departments for costs associated with sending a candidate to the academy. | \$17,000        |
| <b>Total</b>  | <b>\$17,000</b> |

| <b>2022</b>   |                  |
|---|------------------|
| The department currently has 22 sworn officers. With the anticipated buildout of the anticipated developments of The Cottages at State College, Pine Hall Traditional Town Development, and Harner Farms, the department is seeking the addition of an additional officer. The developments are substantial and may necessitate the need for additional police personnel. It takes nearly one year for a new officer to be ready for solo patrol. (The last addition to the department was 2016). | \$100,469        |
| Academy (If necessary) / Equipment  | \$17,000         |
| <b>Total</b>  | <b>\$117,469</b> |

## PLANNING

| <b>FERGUSON TOWNSHIP</b>        |               |               |               |                |                |                |
|---------------------------------|---------------|---------------|---------------|----------------|----------------|----------------|
| <b>2021 – 2025 CIP STAFFING</b> |               |               |               |                |                |                |
| <b>PLANNING STAFFING</b>        |               |               |               |                |                |                |
|                                 |               |               |               |                |                |                |
|                                 |               |               |               |                |                |                |
| <b>Direct Costs Estimate</b>    | <b>2021</b>   | <b>2022</b>   | <b>2023</b>   | <b>2024</b>    | <b>2025</b>    | <b>Total</b>   |
| Salary                          | 15,600        | 16,068        | 16,550        | 67,047         | 119,058        | 234,323        |
| Health                          | 23,490        | 24,665        | 25,898        | 54,386         | 85,658         | 214,098        |
| Dental                          | 920           | 920           | 920           | 1,840          | 2,760          | 7,360          |
| Vision                          | 200           | 200           | 200           | 400            | 600            | 1,600          |
| Life/ADD                        | 125           | 125           | 125           | 250            | 375            | 1,000          |
| Short Term Disability           | 150           | 150           | 150           | 300            | 450            | 1,200          |
| Pension                         | 1,560         | 1,607         | 1,655         | 6,705          | 11,906         | 23,432         |
| Employer Taxes                  | 1,193         | 1,229         | 1,266         | 5,129          | 9,108          | 17,926         |
| Workers Comp                    | 852           | 877           | 904           | 3,661          | 6,501          | 12,794         |
| <b>Total</b>                    | <b>44,090</b> | <b>45,841</b> | <b>47,668</b> | <b>139,717</b> | <b>236,416</b> | <b>513,732</b> |

The Department of Planning & Zoning would like to suggest adding staff consistent with the 2017 Strategic Plan. To follow the Board of Supervisors' lead in implementing the Ferguson Township Strategic Plan through the CIP Process, under the Goal of Economic Development, establish a Township Economic Advisory Group and consider advancing the Ordinance Enforcement Officer from part-time to full time in 2021.

### Housing Planner (2024)

#### 3) Growth Management

- a. Develop a Regional Housing Plan to provide an assessment of unmet housing demand now and in the next two, five, ten, and fifteen years. This study will also offer community leaders and stakeholders a basis for formulating housing priorities, policies, and intervention strategies. (Consultant, Staff, and Regional Advisory Committee)
- b. The purpose of the Housing Planner is to support the mission and goals identified in the Regional Housing Plan by assisting in the management of the Township's Affordable Housing Program, and case management for income-qualified individuals and families in Ferguson Township. Planning follows the Department of Housing and Urban Development (HUD) regulations, Township policies and procedures, and working with the Director of Planning and Zoning to coordinate essential department functions as well as with various community agencies and partnerships.

## Economic Development Planner (2025)

### 2) Economic Development

- a. Establish an economic development advisory group (with economic development expertise).
- b. The advisory group would provide the Economic Development Planner with assistance and support in identifying existing businesses to help them prosper and expand in Ferguson Township. The Economic Development Planner would be the Township's liaison with the business development community and work to develop an inventory of vacant commercial and industrial sites and provide that information to interested parties. The Planner 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)

### PUBLIC WORKS

| FERGUSON TOWNSHIP        |               |                |                |                |                |                |
|--------------------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 2021 – 2025 CIP STAFFING |               |                |                |                |                |                |
| PUBLIC WORKS             |               |                |                |                |                |                |
|                          |               |                |                |                |                |                |
| Direct Costs Estimate    | 2021          | 2022           | 2023           | 2024           | 2025           | Total          |
| Salary                   | 40,000        | 96,200         | 99,086         | 102,059        | 160,120        | 497,465        |
| Health                   | 23,490        | 49,329         | 51,795         | 54,385         | 85,657         | 264,656        |
| Dental                   | 920           | 1,840          | 1,840          | 1,840          | 2,760          | 9,200          |
| Vision                   | 200           | 400            | 400            | 400            | 600            | 2,000          |
| Life/ADD                 | 125           | 250            | 250            | 250            | 375            | 1,250          |
| Short Term Disability    | 150           | 300            | 300            | 300            | 450            | 1,500          |
| Pension                  | 4,000         | 9,620          | 9,909          | 10,206         | 16,012         | 49,746         |
| Employer Taxes           | 3,060         | 7,359          | 7,580          | 7,807          | 12,249         | 38,056         |
| Workers Comp             | 2,184         | 7,119          | 7,332          | 7,552          | 11,849         | 36,036         |
| <b>Total</b>             | <b>74,129</b> | <b>172,417</b> | <b>178,492</b> | <b>184,799</b> | <b>290,072</b> | <b>899,910</b> |

The Public Works Department requests consideration for the following staff positions in the next five years:

**2021** - A tree trimmer, aka municipal tree specialist, is requested to help maintain the assets of our urban forest. The municipal tree specialist will spend the majority of time in the field pruning trees, caring for street tree cares, performing tree injections, removals, stump grinding, and inventory and assessment. This position was approved in 2020, advertised, but not filled.

**2022** - A field technician is requested to assist the Department with locating underground facilities, managing the PA One Call tickets on behalf of the Township, inspecting pave-cuts, and work in the right of way, asset management including conducting inventories, and inspecting and maintaining traffic signals.

**2025** – A second tree specialist is requested at this time to make the tree crew more self-sufficient and productive as the urban forest continues to grow. Some contracted services may be performed in house.

New personnel may be requested in this 5-year CIP to meet the ever-increasing demands of the Municipal Separate Storm Sewer System (MS4) National Pollutant Discharge Elimination System (NPDES) permit requirements and the demand for stormwater infrastructure repairs and maintenance.

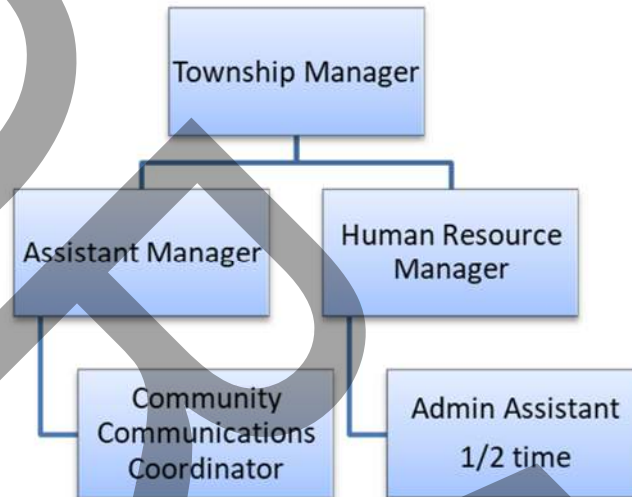


# Departmental Expenditures

## ADMINISTRATION DEPARTMENT

The Administration Department proposes to spend **\$48.5 Thousand or .5% of the Capital Reserve Fund Requests** during the term of this capital plan.

Organizational Chart



## Department Activities

The Administration Department provides overall support, guidance, and direction for the Township governmental and operational responsibilities. Coordinating the various long-range plans with the Capital Improvement Program Budget is a critical function of the Department.

The Mission of the Administration Department is to strive to advance professional management through open and accountable government leadership dedicated to providing sound financial management, public safety, responsible planning, recreational opportunities, and quality community infrastructure. Our goal is to continue as a progressive, healthy, and livable community for future generations.

Managing the Township organization and related services requires foresight to anticipate trends and new technology while meeting the basic service needs of the residents and businesses. Federal and state mandates many times affect the Township, requiring the Township to absorb additional costs while maintaining current staffing levels. The Township must provide the delivery of services that many residents, businesses, and visitors have come to expect.

## 2020 Accomplishments

- Completed the building interior renovations project and the construction of the new Public Works Maintenance Facility;
- Conducted a salary survey with an emphasis on the evaluation of non-compensatory benefits offered by the Township and a review of the overall organizational structure;
- Assisted other major departmental initiatives including Phase II of the Stormwater Fee Feasibility Study; Zoning and Subdivision and Land Development Ordinance Updates; and evaluation of new regional permitting and code enforcement software;

- Partnered with Centre County and the Commonwealth of Pennsylvania to acquire an Agricultural Conservation Easement on an approximately 235-acre farm in western Ferguson Township;
- Facilitated the response to the COVID-19 pandemic including the administration of revised municipal operations and staffing assignments; coordination with the Regional Emergency Management Council; and resident engagement;
- Established the Pine Grove Mills Small Area Plan Advisory Board to advise the Board of Supervisors and Township Manager on the implementation of the Small Area Plan;
- Represented the Township on several local, regional, and countywide boards and commissions to address initiatives related to economic development and agritourism; emergency management response; greenhouse gas emissions reduction strategies; town/gown relationships; and more;
- Hosted community engagement events, both in-person and online, including Coffee and Conversation, Virtual Town Halls in response to the COVID-19 pandemic and stormwater fee study, and Neighborhood Association Open Forum.

## **Strategic Plan Alignment**

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. While every goal presented in the 2017 Strategic Plan will be promoted through the investments established in this document, the following Goals are directly connected to the development of a five-year Capital Improvement Program Plan.

### **Goal 1 – Financial Stability**

- b. Regularly compare the cost of providing services in-house with prices from private contractors, other municipalities, other government agencies, and regional services.

### **Goal 5 – Best Management Practices for Operations**

- a. Ensure adequate staffing and resources necessary to carry out Township services and programs.
- c. Ensure that operational practices are fiscally responsible.

**FERGUSON TOWNSHIP**  
**2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**  
**ADMINISTRATION**

| 30.400.401.750                        |        |               |               |               |               |        |
|---------------------------------------|--------|---------------|---------------|---------------|---------------|--------|
| Description                           | 2021   | 2022          | 2023          | 2024          | 2025          | Total  |
| Strategic Plan Update                 | 10,000 |               |               |               |               | 10,000 |
| Disaster Recovery Test (COOP)         | 10,000 |               |               |               |               | 10,000 |
| Salary Adjustments                    |        |               | see personnel |               |               | 0      |
| Administration Vehicle                |        | 28,500        |               |               |               | 28,500 |
| Fire Station Needs Assessment         |        | see buildings |               |               |               | 0      |
| New Fire Station Land Acquisition     |        |               | see buildings |               |               | 0      |
| New Fire Station Design & Engineering |        |               |               | see buildings |               | 0      |
| New Fire Station Construction         |        |               |               |               | see buildings | 0      |
|                                       |        |               |               |               |               | 0      |
|                                       |        |               |               |               |               | 0      |
|                                       |        |               |               |               |               | 0      |
|                                       | 20,000 | 28,500        | 0             | 0             | 0             | 48,500 |

**2021**

**Strategic Plan Update** **\$10,000**

The Board of Supervisors last adopted its Strategic Plan in 2017. In 2021, this iteration of the plan will be five years old, and it may be prudent to plan for an update. This item is to cover the cost of consulting services and other ancillary expenses associated with the drafting and development of the plan. The plan would be drafted and adopted in 2021.

**Disaster Recovery Test** **\$10,000**

The Township maintains a Continuity of Operations Plan to be better able to respond to unforeseen emergencies ranging from simple power outages to the total loss of the municipal building. Over the years, the staff has conducted a series of tabletop exercises and training simulations to test the implementation of the plan and train on its use; however, these exercises have taken place entirely in-house with the resources available to the Township. A cyber-security test is also recommended to evaluate the effectiveness of the Township's data backup and recovery.

**Salary Adjustments** **\$15,000**

In 2020, the Township completed a salary study using the consultant, N. J. Hess & Associates. Any adjustments to salaries and other forms of compensation for non-uniformed employees in response to the survey should be implemented in 2021. This appropriation is an estimate, and a more accurate number will be reflected in the 2021 Operating Budget.

**2022**

**Administration Vehicle** **\$28,500**

Historically, the Administration vehicle had been on a three-year replacement schedule, and the outgoing vehicle had been transferred to the fleet. Given the relatively good condition and low mileage of the current fleet vehicles, it is recommended that this replacement is based on a five-year cycle. An all-electric vehicle will be purchased for the Administration vehicle.

**Fire Station Needs Assessment** **\$25,000**

This item has been deferred in prior Capital Improvement Program budgets due to several issues. Most recently, the scope of work was better defined to encourage more respondents, and two proposals were

received. Neither proposal accurately reflected the project needs, and the Board agreed to postpone it beyond 2020 to allow the Regional Fire Service Study to conclude. This study has been programmed into 2022 to allow the Township to determine the long-term impacts of COVID-19 and other municipal projects on the solvency of the Capital Reserve Fund.

**2023**

|  |                  |
|--|------------------|
| <b>New Fire Station - Land Acquisition</b> | <b>\$100,000</b> |
|--|------------------|

*Please note: The cost of the Fire Station is included in the Buildings Section of the Public Works Department. The narrative is provided for your information as an Administration project.*

In 2019, the Township began an extended fire station feasibility study to supplement the analysis completed by the Alpha Fire Company in 2017. The study evaluated support for a fire station to improve service to the western end of Ferguson Township. The satellite fire station would also improve response to the Warrior’s Mark and Port Matilda service areas when needed. Should the Board determine that a satellite fire station is warranted, and an optimal location is identified by the analysis, land suitable for the station would need to be acquired in 2023?

**2024**

|  |                  |
|--|------------------|
| <b>New Fire Station – Design and Engineering</b> | <b>\$427,500</b> |
|--|------------------|

*Please note: The cost of the Fire Station is included in the Buildings Department. The narrative is provided for your information as an Administration project.*

Design and engineering of a proposed fire station to improve response time to the western end of the Township are budgeted in 2024 at a projected cost of 15% of the overall construction cost. Assuming the Board is interested in pursuing the construction of a new satellite fire station, land acquisition, design and permitting, and construction dollars have been appropriated in this Capital Improvement Program Budget cycle.

**2025**

|  |                    |
|--|--------------------|
| <b>New Fire Station – Construction</b> | <b>\$2,850,000</b> |
|--|--------------------|

*Please note: The cost of the Fire Station is included in the Buildings Department. The narrative is provided for your information as an Administration project.*

This line item represents the cost of construction of the satellite fire station.

## FINANCE DEPARTMENT

The Finance Department includes the Township and school real estate tax collection. The Finance Department requests total ***\$86.5 Thousand or .8% of the Capital Reserve Fund Requests*** for this capital plan.

The finance department provides the billing and cash receipts for the Township and collection of school real estate taxes, payment of vendors and employee payroll, cash management, and investments as part of the daily activities. Furthermore, the finance department works with staff to prepare the five-year capital improvement plan and the annual budget.

The goals of the Finance Department include:

- To maintain the long term financial sustainability of the Township.
- To collect real estate taxes, revenues and grant funds
- To make payments to vendors, suppliers and employee payroll
- To provide the Board of Supervisors, management, and the public with independent reports of the Township finances for planning purposes.
- To follow generally accepted accounting guidelines and best practices
- To assist with information technology needs as appropriate
- To continue Government Finance Officers Association awards submissions for reporting.
- To manage the taxpayer, monies with care, and invest wisely.
- To maintain Township debt within acceptable levels according to best practices.

### Strategic Plan Alignment

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

#### **Goal 1.0 Financial Stability**

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

#### **Goal 2.0 Adequate Staffing**

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

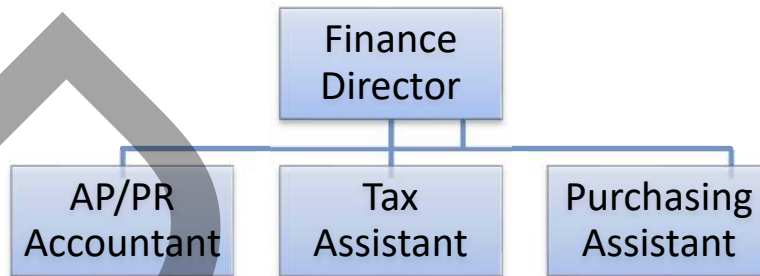
#### **Goal 4.0 Service Delivery**

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

#### **Goal 8.0 Regional Programs**

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

## Organizational Chart



The Finance Department includes the tax collection, finance, and debt components of the Township. Finance also assists with computer services as needed. Finance activities consist of treasury management, billing & collection of revenues, payroll, accounts payable, debt management, risk management, grant management, fixed assets, and inventories.

The tax office collects the real estate taxes for the Township and the school district for Ferguson residents. The Township tax office collects over \$25 million in real estate taxes annually.

The Finance Department works with the Township staff and other related agencies, the GFOA (Government Finance Officers Association), GASB (Governmental Accounting Standards Board), the Commonwealth of PA, the Centre Region COG, and regional municipalities to obtain valuable information on the financial health of the Township.

Thankfully, the Township tax mix provides for increasing revenues as a result of income taxes. The combination of taxes has allowed the Township to grow without the need to raise taxes for more than ten years. Occasionally, it is necessary to raise property taxes to make up the difference between revenue growth and the cost of providing services.

One of the best ways to improve revenues is to obtain grant funding. The administration works closely with local agencies, developers, and PA state agencies to locate and secure grant funding where possible. Grants supplement the tax revenues and reduce the burden on the Township taxpayers.

### TAX COLLECTION

The Township uses the RBA cloud-based system for real estate tax collection for the Township and school. This system is economical and effective. By using a bar-code reader for data input, the tax bills can be processed more quickly and accurately than in the past. Tax payments (other than cash) are uploaded into the bank using a remote deposit scanner. Using the remote scanner saves significant time by nearly eliminating the need to drive to the bank to make deposits. The bank provides a courier weekly at no cost to the Township for cash deposits and miscellaneous items.

### LEASE VERSUS BUY

During the normal course of business, the Township is approached from time to time by leasing companies looking to provide financing for equipment or vehicles. Leasing historically is a costly way of funding the cost of equipment. Leasing can be as much as 25% to 50% more expensive than purchasing outright. Leasing can fill a need when a municipality is short on cash and has limited financing options. Depending on the lease contract, a lease may provide maintenance as part of the agreement. There is a cost to this as one would imagine

Currently, the Township leases copiers. Upon inspection of the costs, including the cost of paying the monthly lease payments, it is recommended that the Township purchase copiers and other office equipment outright in the future. The lease does not include the maintenance agreements. The



maintenance agreements are important to maintain the equipment and obtain servicing as needed expeditiously.

## PERSONNEL & TECHNOLOGY

The Finance Department obtained additional staffing in 2020 to assist with the increase in workload over the past 5-10 years. To mitigate the need for additional staff in the future, the finance department is pursuing electronic processing of documents. Using Laserfiche to process requisitions and approvals increases the speed from days to minutes.

### Electronic Requisitions

Staff completes an electronic form and submits it for approval. Any supporting documentation can also be attached to the submission. The department head receives notice that the requisition is ready for review and either approves or denies it. In the case of denial, the submitter is notified as such and asked to discuss it with the Department Head. In the case of approval, the system looks to see if the amount of the request exceeds the \$2,500 threshold for manager approval. In the case the application is less than \$2,500, the submitter is notified that the item has been approved and can be purchased by them.

If the purchase exceeds \$2,500, the request is guided to the manager for review. Should the manager deny the request, both the department head and the submitter are notified of the denial. If the manager approves the purchase, both the department head and the submitter are notified, and the request is sent to the purchasing finance assistant to prepare a formal purchase order. The purchase order becomes the mechanism to purchase the items in question.

Finally, the document is saved in the Laserfiche repository for historical needs and automatically named.

| FERGUSON TOWNSHIP  |        |        |        |        |        |        |
|--|--------|--------|--------|--------|--------|--------|
| 2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS  |        |        |        |        |        |        |
| FINANCE  |        |        |        |        |        |        |
| 30.400.402.750   |        |        |        |        |        |        |
| Description  | 2021   | 2022   | 2023   | 2024   | 2025   | TOTAL  |
| SpringBrook/ClearGov GFOA Budget Book Software (20% discount 1st yr) including one-time implementation fee | 7,040  | 7,000  | 7,000  | 7,000  | 7,000  | 35,040 |
| PFM Synario modeling software annual fees  | 9,500  | 9,500  | 9,500  | 9,500  | 9,500  | 47,500 |
| Public Works Direct Payroll Time Entry System  | 4,000  |        |        |        |        | 4,000  |
|  |        |        |        |        |        | 0      |
|  | 20,540 | 16,500 | 16,500 | 16,500 | 16,500 | 86,540 |

### Electronic GFOA Award Budget Software

For 2021, the finance department is requesting the consideration of ClearGov GFOA Budget Book software. The Budget Book is a new offering that tailors the budget to the GFOA requirements for the Distinguished Budget Presentation Award. The software is cloud-based and follows the format of web page design. It is easily linked to the Township website. The benefits of such software are reduced staff time in preparing the budget for the award, an improved document including formatting and consistency in content for approval of the award.

While ClearGov offers a suite of budget preparation software, the department is not requesting such at this time for several reasons. It is prudent to gain experience with the company and the software before considering expansion. It must be capable of filling a need. Many times, software can be enticing, yet not beneficial in practice. Starting small helps mitigate the risk of loss. While the software is not expensive in relative terms, it makes sense to take small steps with new programs.

The current process is acceptable for preparing the budget using the Springbrook system, MS Excel, MS Word, and pdf software using Microsoft Sharepoint to share documents. At some future point, it may be worthy of consideration

See the website for the Budget Book here: <https://www.cleargov.com/products/digital-budget-book>

### **PFM Synario Software**

Ferguson is currently working with PFM Financial regarding a browser-based financial modeling software marketed as Synario. This software is useful for modeling various situations such as the Township fire station impact, or the Park Hills drainage project or the impact of the COVID virus. Currently, the Township has no means to calculate these scenarios. This software provides vital functionality to protect the Township finances related to potential events.

### **Human Resources Time Recording**

Human Resources is requesting equipment and software to record public works time and job information for keystone payroll. One requirement is that all staff have email addresses, which many do not currently have. Staff is looking at options for recording time, such as stands and tablets. There are dedicated smart terminals with touch screens as well. Thus far, using cellphones seems to fit the needs well. Money is budgeted for email addresses and for some method of recording the time.



## DEBT SERVICE



Proposed and current debt service costs total **\$7.40 Million or 5.8% of General Fund Expenditures** in this capital plan. Part of the long-term planning for capital items must include debt service considerations. Given the scope of the Township strategic plans, many of the proposals require significant funding to be completed in a reasonable time. Financing such projects may require a payment higher than may be possible given currently available Township resources. Best practices recommend restricting debt to capital needs and not be used for ongoing operations.

The proposed debt service for the new five years is listed in the following chart. The debt service includes the Park Hills drainage project, a new fire station, public works facility, park projects, and other capital projects.

One financial consideration that is recommended is to limit debt spending. It is important to understand that debt is spending beyond the current ability to pay. It should be reserved for capital needs and used as an investment to reduce future operating costs. The ability to pay back the debt needs to be considered, and management needs to be mindful of the restrictions it places on Township's ability to pay for other activities. Some experts believe that debt service payments should be kept below 10% of annual operating expenditures. Staff believes this is a reasonable limit for long-term sustainability.

The Township's portion of the regional debt is also included. The debt payment for COG assumes no change in the COG formula for the pool's loan, for which the municipal contributions are recomputed after ten years. Currently, the regional pools and the regional parks have long-term debt service requirements, as listed in the table.

| FERGUSON TOWNSHIP                                   |                 |                   |       |              |         |                             |                |                  |                |                  |
|---|-----------------|-------------------|-------|--------------|---------|-----------------------------|----------------|------------------|----------------|------------------|
| 2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS |                 |                   |       |              |         |                             |                |                  |                |                  |
| DEBT SERVICE PROJECTIONS                            |                 |                   |       |              |         |                             |                |                  |                |                  |
| TOWNSHIP DEBT                                       | Payments Begin  | Loan Amount       | Rate  | Term (Years) | Expires | 2021                        | 2022           | 2023             | 2024           | 2025             |
| COG Pools Debt                                      | 2013            | 1,034,306         | 1.30% | 15           | 2028    | 120,000                     | 120,000        | 120,000          | 120,000        | 120,000          |
| COG Parks Debt                                      | 2012            | 1,425,329         | 3.00% | 20           | 2032    | 160,000                     | 160,000        | 160,000          | 160,000        | 160,000          |
| Ferguson Township Maintenance Facility              | 2019            | 6,845,000         | 2.60% | 25           | 2044    | 376,000                     | 376,000        | 376,000          | 376,000        | 376,000          |
| Park Hills Drainageway                              | 2022            | 1,000,000         | 3.00% | 5            | 2027    |                             | 220,000        | 220,000          | 220,000        | 220,000          |
| Township Fire Station                               | 2025            | 2,850,000         | 3.00% | 10           | 2035    |                             |                |                  |                | 190,000          |
| <b>Total</b>  |                 | <b>13,154,635</b> |       |              |         | <b>656,000</b>              | <b>876,000</b> | <b>876,000</b>   | <b>876,000</b> | <b>1,066,000</b> |
|   | <b>PROCEEDS</b> |                   |       |              |         | <b>Total Payments</b>       |                | <b>4,350,000</b> |                |                  |
|   | 2021            | 0                 |       |              |         | <b>% of GF Revenue</b>      |                | <b>6.64%</b>     |                |                  |
|   | 2022            | 1,000,000         |       |              |         | <b>% of GF Expenditures</b> |                | <b>5.39%</b>     |                |                  |
|   | 2023            | 0                 |       |              |         |                             |                |                  |                |                  |
|   | 2024            | 0                 |       |              |         |                             |                |                  |                |                  |
|   | 2025            | 2,850,000         |       |              |         |                             |                |                  |                |                  |
|   | <b>Total</b>    | <b>3,850,000</b>  |       |              |         |                             |                |                  |                |                  |



## INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology department requests **\$247 Thousand or 2.4% of the Capital Reserve Fund Requests** for this capital plan.

Currently, a third party, Hinton & Associates, manages the information technology department. The Manager, Manager's Assistant, and the Finance Director work closely with Township staff and Hinton to manage the computer systems and software, perform updates, plan future needs

of the Township and assist with helpdesk tickets.

Desktop computers, laptops, and software maintenance fall under the operating budget based on not meeting the \$2,500 threshold for capital expenditures.

| FERGUSON TOWNSHIP                                   |              |               |               |               |                |          |                |
|---|--------------|---------------|---------------|---------------|----------------|----------|----------------|
| 2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS |              |               |               |               |                |          |                |
| INFORMATION TECHNOLOGY                              |              |               |               |               |                |          |                |
| 30.400.407.750                                      |              |               |               |               |                |          |                |
| Description   | Department   | 2021          | 2022          | 2023          | 2024           | 2025     | Total          |
| KINBER internet                                     | IT           |               |               | 45,000        |                |          | 45,000         |
| Additional Building Cameras (3)                     | Public Works | 10,500        |               |               |                |          | 10,500         |
| Replace Server                                      | IT           |               |               |               | 30,000         |          | 30,000         |
| Replace Network switch                              | IT           | 5,750         |               |               |                |          | 5,750          |
| Replace Firewall                                    | IT           |               | 18,000        |               |                |          | 18,000         |
| Replace Plotter                                     | Engineering  |               | 10,000        |               |                |          | 10,000         |
| Main meeting room AV upgrades                       | BOS          |               |               | 50,000        |                |          | 50,000         |
| Final Payment on WebPage Design                     | Admin        | 6,500         |               |               |                |          | 6,500          |
| Phone system replacement                            | IT           |               |               |               | 71,500         |          | 71,500         |
| <b>Total</b>  |              | <b>22,750</b> | <b>28,000</b> | <b>95,000</b> | <b>101,500</b> | <b>0</b> | <b>247,250</b> |

### Security

Internet security is a dynamic and ever-changing challenge. It requires constant improvements in security measures. Such measure includes state of the art internet firewalls, email protection from spoofing, ransomware attacks, phishing and spearphishing protection, ongoing training of staff to prevent becoming victims.

The level of sophistication is increasing. Hackers are using social engineering to convince potential victims to click on malicious email links. There is even one known as whaling, where the attack is aimed at senior executives.

### Architecture

The Township uses virtual servers (sharing hardware to operate multiple operating systems on one piece of hardware) to save the cost of server hardware. In the past, it was necessary to have individual servers for each application. Given the power of current equipment and improvements to operating systems, it is standard practice these days to have multiple applications on one physical server. These are known as virtual servers or virtualization. Virtual servers require redundancy since if a server fails, it will affect several systems. This typically requires a backup server. Yet the total cost of hardware is significantly less than traditional architecture. The Township is using server virtualization was cost-effective and beneficial.

## Internet Access

The Township extended the contract with Comcast in 2020 for high-speed internet for another two years. The new agreement expires in 2022.

Additionally, the Township is following the other municipalities' experience with KINBER (Keystone Initiative for Network-Based Education and Research) network. Ferguson has considered the KINBER network several times and most recently obtained a cost estimate of around \$40,000 to run the fiber to connect the Township to the system and other infrastructure. A simple cost analysis, comparing the cost of Comcast service and the KINBER system with the connection costs, does not justify the change. Another concern is the long term viability of KINBER as a company. It is a young company beginning in 2010. The company is growing, adding new clients, and appears to be sound at this time. If the Township was able to obtain a no-cost or low-cost connection directly, the Township could likely receive improved internet speeds at a lower cost. Currently, the State College Borough, College Township, CATA, Patton Township, and COG are connected to the network.

## Training

A critical component of the fast-changing technology is the constant need for training. Users cannot inherently understand how each software package works and how best to use it, given the variety of applications along with the complexity of such software. It is essential to continually train staff to be proficient using the tools at hand. Microsoft Office, Laserfiche, Springbrook, Nitropro PDF, ESRI, Tyler all require specialized training to be used effectively.

## Cloud Computing

Technology is changing, and cloud software has found a footing in the industry. Microsoft Office is promoting the cloud version with the Office365 platform. The Centre Region COG Codes software, payroll and human resources, and the Centre Region COG Finance accounting software are all "on the cloud." Software vendors are finding savings in cloud software, and some are requiring customers to convert to the cloud product. Advantages of cloud software include access to the most current software, the ability to access the system remotely from almost any location with internet access, and it updates automatically behind the scene.

Online backups are a secondary choice, with the first remaining to be an onsite backup for fast recovery. By having a secondary backup on the cloud, it is protected from onsite disasters and is portable if Township operations needed to be relocated temporarily.

## Main Meeting Room Audio/Video

The main meeting room has visual issues for the public and the Board. The resolution of the screen is too low; the angle of the screen makes it difficult for the public to see, the lighting system is too complicated, practically speaking, the public does not have convenient means to be heard unless they approach the podium. With this in mind, the township is budgeting for a review and implementation of a new audio and video system in 2023.

## Phone System Replacement

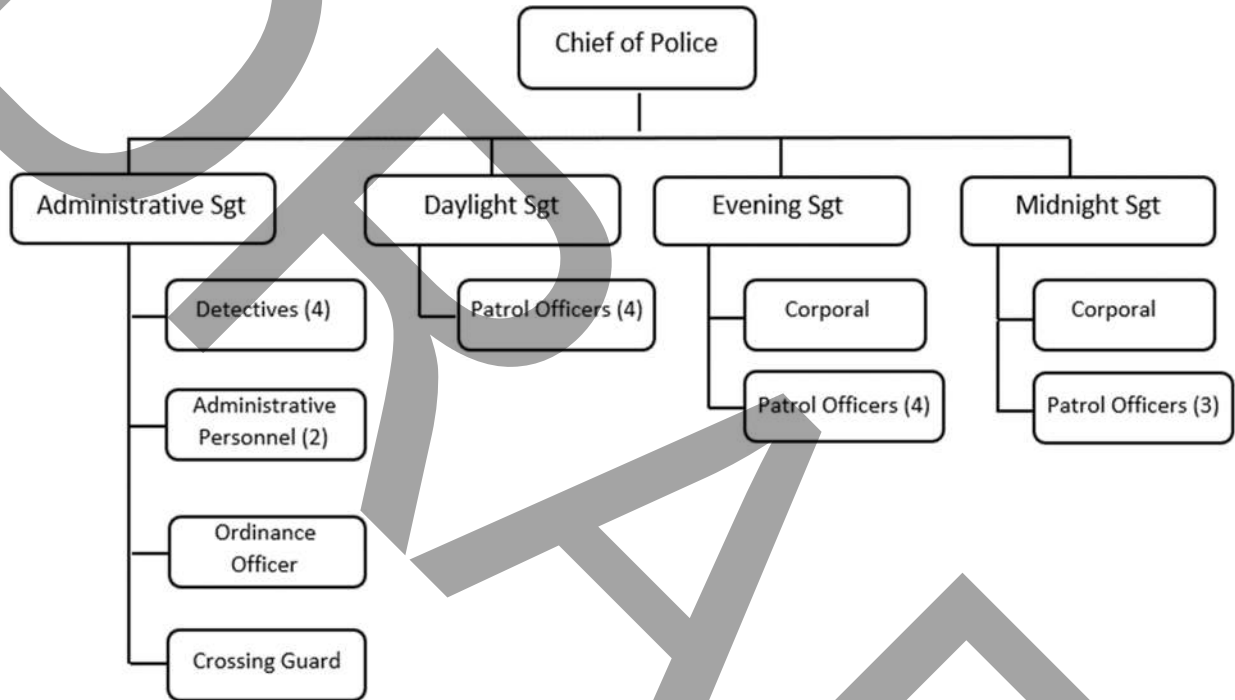
The current phone system was purchased in or about 2013. It is essentially a computer that allows the software to handle the calls. Eventually, the hardware will fail. In 2019, the township converted to a SIP (Session Initiation Protocol) phone service. This is a true digital signal and uses the internet to pass calls. Switching to SIP was made cost-effective by the increase in internet speeds when we contracted with Comcast. The technology for communications is changing rapidly. This could allow full features of phones, meetings, conferencing, among others. The township is budgeting for a review and phone system replacement in 2024

## POLICE DEPARTMENT

The Police Department is proposing to spend **\$1.04 Million or 9.9% of the Capital Reserve Fund Requests** during the term of this capital plan

### Organizational Chart

The proposed organizational chart for the department is displayed below. The department employs 21 officers as well as the Chief, and two records assistants, a part-time ordinance enforcement officer, and one part-time crossing guards.



### Police Department Capital Requests

The total proposed police department capital items for the 2021 to 2025 Capital Improvement Plan are described in the following requests. The proposed five-year CIP expenditures are based on currently known information and are coordinated with the Township's strategic plan. It includes fleet rotation based on a five year or more cycle of two or three vehicles per year, depending on the condition of the vehicle. Most new patrol vehicles have been specified as Ford Interceptor SUVs.

The department intends to replace administrative and detective vehicles with fuel-efficient Hybrid vehicles. Ford has developed a Hybrid SUV that will be tested as a patrol vehicle; however, little is known about performance, dependability, and maintenance costs.

Our current patrol fleet is a blend of cars and four-wheel-drive SUVs. The department intends to maintain a similar fleet composition. The cars have better fuel economy, but equipment storage is limited, and officer comfort is often a concern. Four-wheel drive SUVs offer more equipment storage, operator comfort, and operability in inclement conditions. The smaller Ford SUVs provide a better fuel economy than our current fleet of Tahoes. As mentioned earlier, the new Ford Hybrid SUV's will offer greater fuel savings.

## Police Vehicle Fleet Map

The current police vehicle fleet map is included for your reference. It includes ten Patrol vehicles, some powered by Compressed Natural Gas, as well as an administrative, detective, and training vehicles. The Mobile Command Vehicle, which is jointly owned but maintained by FT, is listed on the map. The replacement dates are included in the chart.

| Vehicle #              | FT-1                    | FT-2                    | FT-3                    | FT-4                    | FT-5                    | FT-6                    | FT-8                   | FT-9               | FT-10              | FT-11                   | FT-12                   | FT-13             | FT-14                 | FT-16            | FT-17            | FT-18            | FT-20          | FT-21         | FT-5              |                   |
|------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|--------------------|--------------------|-------------------------|-------------------------|-------------------|-----------------------|------------------|------------------|------------------|----------------|---------------|-------------------|-------------------|
| Year / Make            | 2019 Ford F150          | 2014 Chev Tahoe         | 2017 Ford Interceptor   | 2019 Ford Taurus        | 2016 Chev Tahoe         | 2019 Ford Taurus        | 2015 Chev Tahoe        | 2018 Ford Fusion   | 2016 Chev Equinox  | 2013 Chev Tahoe         | 2014 Chev Caprice       | 2014 Chev Impala  | 2017 Ford Interceptor | 2019 Ford Fusion | 2008 Chev Impala | 2012 Chev 1500   | 2000 Ford MCV  | 1995 Ford     | 2011 Chev Caprice |                   |
| Twp ID                 | 20004                   | 100259                  | 20000                   | 20001                   | 101004                  | 20005                   | 100262                 | 101005             | 101001             | 100044                  | 100261                  | 100260            | 100254                | 20003            | 100123           | 100316           | 100252         | 100255        |                   |                   |
| VIN                    | 1FTEW1P41KGD30188       | 1GN5K2E02E417288        | 1FMSK8A R9JGB67716      | 1FAHP2MT9KG107854       | 1GNLCD EC9GR390916      | 1FAHP2MT0KG107855       | 1GN5K2E C1F12638450    | 3FA6P0U U66R149216 | 2GNFLEE KXG6299997 | 06DR284322EL959750      | 1GNL2E6GN55U25          | 2EUI4560 R5HGC864 | 1FMSK8A 3FA6P0U244    | 2019 Ford Fusion | 2019 Ford Fusion | 2008 Chev Impala | 2003 Chev 1500 | 2000 Ford MCV | 1995 Ford         | 2011 Chev Caprice |
| In Service             | May-19                  | May-14                  | May-18                  | Mar-19                  | Nov-16                  | Mar-19                  | Jul-15                 | May-18             | May-16             | May-13                  | Apr-15                  | Mar-14            | Aug-17                | Jan-19           | Mar-10           | May-12           | Jul-05         | Jun-08        | 1/1/16            |                   |
| Assignment             | Patrol                  | Patrol                  | Patrol                  | Patrol                  | Patrol                  | Patrol                  | Patrol                 | Chief              | Detective          | Patrol                  | All                     | Detective         | Patrol                | Det              | Training         | Ordinance        | Spec           | Spec          | Patrol            |                   |
| CNG                    | N                       | N                       | N                       | N                       | Y                       | N                       | N                      | N                  | N                  | Y (May 2013)            | N                       | N                 | N                     | N                | N                | N                | N              | N             | N                 | N                 |
| Radio                  | XTL2500                 | XTL2500                 | XTL2500                 | XTL2500                 | XTL2500                 | XTL2500                 | APX6500                | 2018               | XTL2500            | XTL5000                 | APX4500                 | XTL2500           | XTL2500               | XTL2500          | XTL2500          | XTL2500          | XTL2500        | XTL2500       | XTL2500           |                   |
| In Service             | 2013                    | 2013                    | 2013                    | 2013                    | 2013                    | 2013                    | 2015                   | 2018               | 2013               | 2009                    | 2015                    | 2015              | 2013                  | 2020             | 2013             | N/A              | Multiple       |               | 2013              |                   |
| MCT Model / In service | GETAC Tablet (2017)     | GETAC Tablet (2017)     | GETAC Tablet (2017)     | GETAC Tablet (2017)     | GETAC Tablet (2016)     | GETAC Tablet (2017)     | GETAC Tablet (2015)    | None               | None               | GETAC Tablet (2017)     | GETAC Tablet (2015)     | None              | GETAC Tablet (2017)   | None             | None             | None             | None           | None          | None              |                   |
| VASCAR / VSPEC         | VASCAR Plus IIIC (2015) | VASCAR Plus IIIC (2015) | VASCAR Plus IIIC (2015) | VASCAR Plus IIIC (2015) | VASCAR Plus IIIC (2015) | VASCAR Plus IIIC (2015) | VASCAR Plus III (2015) | N/A                | N/A                | VASCAR Plus IIIC (2015) | VASCAR Plus IIIC (2015) | N/A               | N/A                   | N/A              | N/A              | N/A              | N/A            | N/A           | N/A               |                   |
| Replacement Date       | 2024                    | 2020                    | 2023                    | 2024                    | 2022                    | 2024                    | 2021                   | 2023               | 2022               | 2020                    | 2022                    | 2021              | 2023                  | 2025             | 2020             | 2025             | N/A            | N/A           | N/A               |                   |
| Mileage 5/22/20        | 12,805                  | 121,708                 | 49,742                  | 17,281                  | 46,388                  | 22,577                  | 82,555                 | 19,170             | 23,900             | 123,355                 | 42,760                  | 38,543            | 48,898                | 718              | 65,763           | 69,445           | 6,755          | 188,453       | 131,930           |                   |

**FERGUSON TOWNSHIP**

**2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS**

**POLICE VEHICLES**

30,400,410,750

| Description   | Current Mileage | Age @ Replacement | 2021          | 2022           | 2023           | 2024           | 2025           | Total          |
|---|-----------------|-------------------|---------------|----------------|----------------|----------------|----------------|----------------|
| Replace 2015 Tahoe (FT8) (including equipment)      | 82,555          | 6                 | 56,300        |                |                |                |                | 56,300         |
| Replace 2014 Impala (FT13) (including equipment)    | 38,543          | 7                 | 36,000        |                |                |                |                | 36,000         |
| Zero DSRP ZF14.4 Electric Motorcycle with equipment |                 |                   |               | 20,850         |                |                |                | 20,850         |
| Replace 2016 Tahoe (FT5) (including equipment)      | 46,388          | 6                 |               | 56,300         |                |                |                | 56,300         |
| Replace 2012 Caprice (FT12) (including equipment)   | 42,760          | 10                |               | 59,300         |                |                |                | 59,300         |
| Replace 2016 Equinox (FT10) (including equipment)   | 23,900          | 7                 |               |                | 36,000         |                |                | 36,000         |
| Replace 2018 Ford SUV (FT3) (including equipment)   | 49,752          | 5                 |               |                | 56,300         |                |                | 56,300         |
| Replace 2017 Ford SUV (FT14) (including equipment)  | 48,898          | 6                 |               |                | 56,300         |                |                | 56,300         |
| Replace 2018 Fusion (FT9) (including equipment)     | 19,170          | 6                 |               |                |                | 36,000         |                | 36,000         |
| Replace 2019 Ford sedan (FT4) (including equipment) | 17,281          | 5                 |               |                |                | 56,300         |                | 56,300         |
| Replace 2019 Ford sedan (FT6) (including equipment) | 22,577          | 5                 |               |                |                | 56,300         |                | 56,300         |
| Replace 2020 Ford SUV (FT-2) (including equipment)  | 0               | 5                 |               |                |                |                | 56,300         | 56,300         |
| Replace 2020 Ford SUV (FT-11) (including equipment) | 0               | 5                 |               |                |                |                | 56,300         | 56,300         |
| Replace 2019 Pick-up (FT1) (including equipment)    | 12,805          | 6                 |               |                |                |                | 59,300         | 59,300         |
| <b>Total</b>  |                 |                   | <b>92,300</b> | <b>136,450</b> | <b>148,600</b> | <b>148,600</b> | <b>171,900</b> | <b>697,850</b> |



| <b>2021</b>   |                      |                  |                  |
|---|----------------------|------------------|------------------|
| <b>Police Vehicles and Equipment</b>  |                      |                  | <b>\$92,300</b>  |
| Replace 2015 Tahoe (FT-8) with Ford SUV   | 82,555 miles (5/20)  | \$40,000         |                  |
| Equipment and Installation  |                      | \$16,300         |                  |
| Subtotal  |                      | \$56,300         |                  |
| Replace 2014 Impala (FT-13) with a Hybrid sedan.  | 38,543 miles (5/20)* | \$29,000         |                  |
| Equipment and Installation  |                      | \$7,000          |                  |
| Subtotal  |                      | \$36,000         |                  |
| <b>Total</b>  |                      | <b>\$92,300</b>  |                  |
| *The 2014 Impala (FT-13) will replace the 2008 Impala used by officers for out of town training (65,763 miles as of 5/20) |                      |                  |                  |
| <b>2022</b>   |                      |                  |                  |
| <b>Police Vehicles and Equipment</b>  |                      |                  | <b>\$136,450</b> |
| Replace 2016 Tahoe (FT-5) with Ford SUV   | 46,388 miles (5/20)  | \$40,000         |                  |
| Equipment and Installation  |                      | \$16,300         |                  |
| Subtotal  |                      | \$56,300         |                  |
| Zero Motorcycle, DSRPZF14.4 Electric Motorcycle   |                      | \$22,350         |                  |
| Equipment and gear  |                      | \$3,500          |                  |
| Eligible for PA Alternative Fuel Incentives Grant   |                      | -\$5,000         |                  |
| Subtotal  |                      | \$20,850         |                  |
| Replace 2014 Caprice (FT-12) with car or Ford SUV   | 42,760 miles (5/20)  | \$43,000         |                  |
| Equipment and Installation  |                      | \$16,300         |                  |
| Subtotal  |                      | \$59,300         |                  |
| <b>Total</b>  |                      | <b>\$136,450</b> |                  |
| <b>2023</b>   |                      |                  |                  |
| <b>Police Vehicles and Equipment</b>  |                      |                  | <b>\$148,600</b> |
| Replace 2016 Chevrolet Equinox (FT-10) Detective Vehicle, with Hybrid   | 23,900 miles (5/20)* | \$29,000         |                  |
| Equipment and Installation  |                      | \$7,000          |                  |
| Subtotal  |                      | \$36,000         |                  |
| Replace 2018 Ford SUV (FT-3) with Hybrid SUV  | 49,742 miles (5/20)  | \$40,000         |                  |

|                               |                     |           |  |
|-------------------------------|---------------------|-----------|--|
| Equipment and Installation    |                     | \$16,300  |  |
| Subtotal                      |                     | \$56,300  |  |
| Replace 2017 (FT-14) Ford SUV | 48,898 miles (5/20) | \$40,000  |  |
| Equipment and Installation    |                     | \$16,300  |  |
| Subtotal                      |                     | \$56,300  |  |
| Total                         |                     | \$148,600 |  |

\*The 2016 Chevrolet Equinox (FT-10) may not be replaced until 2024, depending on mileage and condition. This vehicle is a detective's vehicle. Historically, low mileage police administrative vehicles are rotated into the Planning, Zoning, and Engineering fleet.

### 2024

|  |                     |           |                  |
|--|---------------------|-----------|------------------|
| <b>Police Vehicles and Equipment</b>           |                     |           | <b>\$148,600</b> |
| Replace 2019 Ford Sedan (FT-4) with Hybrid SUV | 17,281 miles (5/20) | \$40,000  |                  |
| Equipment and Installation                     |                     | \$16,300  |                  |
| Subtotal                                       |                     | \$56,300  |                  |
| Replace 2019 Ford Sedan (FT-6) with Hybrid SUV | 22,577 miles (5/20) | \$40,000  |                  |
| Equipment and Installation                     |                     | \$16,300  |                  |
| Subtotal                                       |                     | \$56,300  |                  |
| Replace 2018 Fusion (FT-9) with Hybrid         | 19,170 miles (5/20) | \$29,000  |                  |
| Equipment and Installation                     |                     | \$7,000   |                  |
| Subtotal                                       |                     | \$36,000  |                  |
| Total  |                     | \$148,600 |                  |



**2025**

| <b>Police Vehicles &amp; Equipment</b>   |                     |                  | <b>\$171,900</b> |
|--|---------------------|------------------|------------------|
| Replace 2020 Ford SUV (FT-2) with Ford SUV   | 0 miles (5/19)      | \$40,000         |                  |
| Equipment and Installation   |                     | \$16,300         |                  |
| Subtotal   |                     | \$56,300         |                  |
| Replace 2019 Ford Pick-up (FT-1) with same – We will re-evaluate the replacement schedule for this vehicle (usage and mileage are uncertain) | 12,805 miles (5/20) | \$43,000         |                  |
| Equipment and Installation   |                     | \$16,300         |                  |
| Subtotal   |                     | \$59,300         |                  |
| Replace 2020 Ford SUV (FT-11) with Ford SUV  | 0 miles (5/19)      | \$40,000         |                  |
| Equipment and Installation   |                     | \$16,300         |                  |
| Subtotal   |                     | \$56,300         |                  |
| <b>Total</b>   |                     | <b>\$171,900</b> |                  |

**Police Equipment**

| <b>FERGUSON TOWNSHIP</b>                                   |                |               |               |               |               |                |
|--|----------------|---------------|---------------|---------------|---------------|----------------|
| <b>2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS</b> |                |               |               |               |               |                |
| <b>POLICE SOFTWARE &amp; EQUIPMENT</b>                     |                |               |               |               |               |                |
| <b>30.400.410.750</b>                                      |                |               |               |               |               |                |
| Description  | 2021           | 2022          | 2023          | 2024          | 2025          | Total          |
| RMS Payment  | 72,000         |               |               |               |               | 72,000         |
| Axon Data Storage  | 12,773         | 12,773        |               |               |               | 25,546         |
| Tasers (5)   | 11,300         |               |               | 12,500        | 12,500        | 36,300         |
| Tasers Replace Rechargeable Batteries (5)                  | 3,000          | 3,125         | 3,125         |               |               | 9,250          |
| Ballistic Shields Level III / IV                           | 4,400          |               |               |               |               | 4,400          |
| Speed Alert RADAR Trailer                                  |                | 13,000        |               |               |               | 13,000         |
| Mobile Tablets - Replacement                               | 3,600          | 7,200         | 7,200         | 10,800        | 7,200         | 36,000         |
| Celebrite  | 3,700          | 3,700         | 3,700         | 3,700         | 3,700         | 18,500         |
| Drone Shared with Patton Twp. PD                           |                | 7,500         |               |               |               | 7,500          |
| Body Camera / MVR / Interview Room Renewal                 |                |               | 80,000        | 15,000        | 15,000        | 110,000        |
| Medical Equipment / Supplies                               |                |               |               |               | 5,600         | 5,600          |
|  |                |               |               |               |               | 0              |
| <b>Total</b>   | <b>110,773</b> | <b>47,298</b> | <b>94,025</b> | <b>42,000</b> | <b>44,000</b> | <b>338,096</b> |

| <b>2021</b>  |          |                  |
|--|----------|------------------|
| <b>Police Software and Equipment</b>   |          | <b>\$110,773</b> |
| <b>Records Management</b> – The new regional records management system went live in 2019. The project has experienced technical difficulties with the vendor. To date, the participating agencies have not paid the remaining balance because unresolved issues remain.                    | \$72,000 |                  |
| <b>Taser</b> – The department is seeking to replace old Tasers. This year is the final year in the cycle to replace five units per year for the next three years.  | \$11,300 |                  |
| <b>Axon</b> – As part of our five-year agreement with Axon, we have unlimited data storage for video footage.  | \$12,773 |                  |
| <b>Taser</b> – Taser X2 HD rechargeable batteries.   | \$3,000  |                  |
| <b>Mobile Tablets</b> – The current in-car tablets will begin to be replaced with newer units. As the patrol vehicles are replaced, we will phase in new tablets. One unit will be replaced in 2021. The estimation includes tablets and docking stations.                                 | \$3,600  |                  |
| <b>Cellebrite</b> – Annual membership renewal  | \$3,700  |                  |
| <b>Ballistic Shields (Level III/IV)</b> - The shields are designed to stop rifle rounds. Final two shields.  | \$4,400  |                  |
| <b>2022</b>  |          |                  |
| <b>Police Software and Equipment</b>   |          | <b>\$47,298</b>  |
| <b>Axon</b> – As part of our five-year agreement with Axon, we have unlimited data storage for video footage.  | \$12,773 |                  |
| <b>Taser</b> – Taser X2 HD rechargeable batteries.   | \$3,125  |                  |
| <b>Mobile Tablets</b> – The current in-car tablets will begin to be replaced with newer units. As the patrol vehicles are replaced, we will phase in new tablets. Two units will be replaced in 2022. The estimation includes tablets and docking stations.                                | \$7,200  |                  |
| <b>Unpiloted Aerial Vehicle</b> – The UAV would be used for tactical situations, crime scenes, and crash scene documentation. This equipment will be shared with the Patton Township Police Department. The 50/50 partnership will cover the cost of the vehicle (approximately \$15,000). | \$7,500  |                  |
| <b>Cellebrite</b> – Annual membership renewal  | \$3,700  |                  |
| <b>Mobile Speed Alert RADAR Trailer</b> – The department has received several requests for a message sign with red and blue strobes to draw driver attention to their speed better.  | \$13,000 |                  |
| <b>2023</b>  |          |                  |
| <b>Police Software and Equipment</b>   |          | <b>\$94,025</b>  |
| <b>Axon</b> – Our five-year agreement with Axon expires at the end of 2022. We will explore different vendors, equipment, and storage options. The options include continuing with Axon because they have excellent service and quality equipment  | \$80,000 |                  |
| <b>Taser</b> – Taser X2 HD rechargeable batteries.   | \$3,125  |                  |

|   |          |                 |
|---|----------|-----------------|
| <b>Mobile Tablets</b> – The current in-car tablets will begin to be replaced with newer units. As the patrol vehicles are replaced, we will phase in new tablets. Two units will be replaced in 2023. The estimation includes tablets and docking stations.   | \$7,200  |                 |
| <b>Cellebrite</b> – Annual membership renewal   | \$3,700  |                 |
| <b>2024</b>   |          |                 |
| <b>Police Software and Equipment</b>  |          | <b>\$42,000</b> |
| <b>Axon</b> – Our five-year agreement with Axon expires in 2022. We will explore different options. To be determined  | \$15,000 |                 |
| <b>Taser</b> – The department is seeking to replace old Tasers. We will replace five units per year for the next three years.   | \$12,500 |                 |
| <b>Mobile Tablets</b> – The current in-car tablets will begin to be replaced with newer units. As the patrol vehicles are replaced, we will phase in new tablets. Three units will be replaced in 2024. The estimation includes tablets and docking stations. | \$10,800 |                 |
| <b>Cellebrite</b> – Annual membership renewal   | \$3,700  |                 |
| <b>2025</b>   |          |                 |
| <b>Police Software and Equipment</b>  |          | <b>\$44,000</b> |
| <b>Axon</b> – Our five-year agreement with Axon expires in 2022. We will explore different options.   | \$15,000 |                 |
| <b>Taser</b> – The department is seeking to replace old Tasers. We will replace five units per year for the next three years.   | \$12,500 |                 |
| <b>Medical Equipment / Supplies</b> – Some of our medical supplies have a five-year shelf life. The first items replaced will be Quikclot hemostatic trauma dressings and chest seals.  | \$5,600  |                 |
| <b>Mobile Tablets</b> – The current in-car tablets will begin to be replaced with newer units. As the patrol vehicles are replaced, we will phase in new tablets. Two units will be replaced in 2025. The estimation includes tablets and docking stations.   | \$7,200  |                 |
| <b>Cellebrite</b> – Annual membership renewal.  | \$3,700  |                 |

## PLANNING AND ZONING DEPARTMENT

The total proposed capital costs for the Planning and Zoning Department totals **\$1.18 Million 11.3% of the Capital Reserve Fund Requests** for the five years.

### Organizational Chart



### Department Activities

The Department of Planning & Zoning is responsible for the regulation of land use activity in the Township, including all subdivisions and land development activities. Staff reviews plan submissions for any new construction or alterations to ensure compliance with Township ordinances. Additionally, the department conducts inspections on all building activity in the Township.

The Zoning Administrator and Ordinance Enforcement Officer are responsible for the enforcement of Township ordinances as they relate to items such as snow removal, abandoned vehicles, lawn maintenance, and more.

The planning department has recently worked on several large projects including the Toll Brothers Cottages, Pine Hall development, the Harner Farm subdivision, adoption of the Zoning and Subdivision and Land Development Ordinances, as well as draft amendments to the Sign Ordinance, Workforce Housing Ordinance, and Tree Preservation Ordinance.

### Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. Over the next five years, several of the Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

### Mobility Study Implementation (2021 - 2025)

#### 1) Financial

- a. Make realistic estimates of program costs (Staff)

### Permitting Software (2022) Regional Program

#### 1) Best Management Practices

- a. Ensure adequate staffing and resources necessary to carry out Township services and programs (Staff, Board)

### Market Study Land Use and Housing Needs

#### 3) Growth Management

- a. Identify and complete (develop) plans for specific small areas. (Board, Staff, Planning Commission)
- b. Develop a Comprehensive Plan. (Staff, Planning Commission, Board)
- c. Develop a Regional Housing Plan to provide for low and moderately priced housing in the Township. (Staff, Consultant, Regional input)

#### **4) Environmental Stewardship**

- a. Make certain that land development regulations and development plans are consistent with environmental values (Staff, Planning Commission, Board)

#### **9) Partnerships and Regional Thinking**

- b. Work towards regional cooperation on issues that affect the entire Centre Region

#### **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)

A Regional Housing Study and Needs Assessment is the first step in the strategic planning process for Ferguson Township's Affordable Housing Initiatives. This analysis will inform the second step of the process, which is to recommend housing strategies for each municipality and for the region that will address key issues impacting housing affordability. A single solution targeted to a specific issue or population is no longer a sufficient strategy to advance an affordable housing agenda and many approaches must be considered. This Study will draw on internal resources, consultants, housing industry representatives and observations from the community.

#### **Regional Housing Study and Needs Assessment will identify objectives and strategies to pursue by each municipality:**

- Develop a plan for listening to residents in need of better housing;
- Create a holistic regional strategy;
- Further the relationship between localities;
- Connect housing efforts to transportation and workforce development;
- Create a formal means for sharing information; and
- Advocate for the integration of housing into decision making.

The Study will provide the Township with:

- Household demographics;
- Housing supply and market conditions;
- Housing affordability and the gap not being addressed by the private market; and
- Key issues impacting affordable housing, which outlines the key housing issues as the basis for future strategy formulation (housing supply, land development policies, transportation, funding, incomes, discrimination).

| FERGUSON TOWNSHIP                                   |                |                |                |                |          |                  |
|---|----------------|----------------|----------------|----------------|----------|------------------|
| 2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS |                |                |                |                |          |                  |
| PLANNING  |                |                |                |                |          |                  |
| 30.400.414.750                                      |                |                |                |                |          |                  |
| Description   | 2021           | 2022           | 2023           | 2024           | 2025     | TOTAL            |
| Mobility Study Implementation                       | 250,000        | 250,000        | 250,000        | 250,000        |          | 1,000,000        |
| Terraced Streetscape District                       | 35,000         |                |                |                |          | 35,000           |
| Regional Housing Study                              |                | 70,000         |                |                |          | 70,000           |
| Long Range Management Plan                          |                |                |                | 70,000         |          | 70,000           |
|   |                |                |                |                |          | 0                |
| <b>Total</b>  | <b>285,000</b> | <b>320,000</b> | <b>250,000</b> | <b>320,000</b> | <b>0</b> | <b>1,175,000</b> |

| 2021 - 2024   |                      |
|---|----------------------|
| <b>Mobility Study Implementation</b>  | <b>\$250,000/yr.</b> |
| <p>Ferguson Township Public Works Department is currently carrying out a Transportation Mobility Study that will identify recommended mobility improvement projects and provide concept illustrations and budgetary cost estimates. Improvement projects include proposed bike facilities that have been identified in both the 2015 Centre Region Bike Plan and the 2017 Ferguson Township Official Map. Capital funds can be utilized as a match for various state and federal transportation programs such as the Transportation Alternatives Program (TAP), DCNR Keystone Funds, PennDOT Multimodal, and a percentage match to complete priority improvements that are identified through the completed Mobility Study.</p>   |                      |
| 2021  |                      |
| <b>Terraced Streetscape District</b>  | <b>\$35,000</b>      |
| <p>Since its inception in 2011, the Terraced Streetscape District along the West College Avenue corridor has not developed as envisioned through the ordinance provisions and design manual. Several obstacles to the successful development of the district, including, but not limited to, pedestrian connectivity, market demand challenges with property owners, and more, have caused the corridor to stagnate in a state of functional blight. Elected officials and Planning Departments within Ferguson Township and the Borough of State College have expressed an interest in working together to overcome these challenges and create a walkable, mixed-use neighborhood that creates a gateway into both municipalities. This project proposes that a consultant be retained to work with Ferguson Township on the preparation of a revised zoning district and design standards in coordination and collaboration with the Borough of State College.</p> |                      |
| 2022  |                      |
| <b>Regional Housing Study</b>   | <b>\$70,000</b>      |
| <p>Housing is a regional issue, like transportation and environmental quality. A lack of a regional approach to affordable housing exacerbates income and racial inequality throughout the region. We are fortunate to live in a prosperous location with a wealth of opportunities that can support individual and family economic well-being and success. Consequently, we are better positioned than many other places to create regional tools to expand housing options, particularly if we take an incremental and results-driven approach. This housing study is to provide decision-makers, stakeholders, and community members with a comprehensive understanding of key housing issues in the region. The study will provide an</p>   |                      |

assessment of unmet housing demand now and in the next five, ten, and fifteen years. The study will assist with the determination of new and/or redevelopment projects for the region and can be utilized by social service organizations to meet the needs of special needs populations (homeless, disabled, etc.). This study will also offer community leaders and stakeholders a basis for formulating housing priorities, policies, and intervention strategies that can be achieved within two, five, ten, and fifteen years.

**2024**

**Long-Range Growth Management Plan (LRGMP)**

**\$70,000**

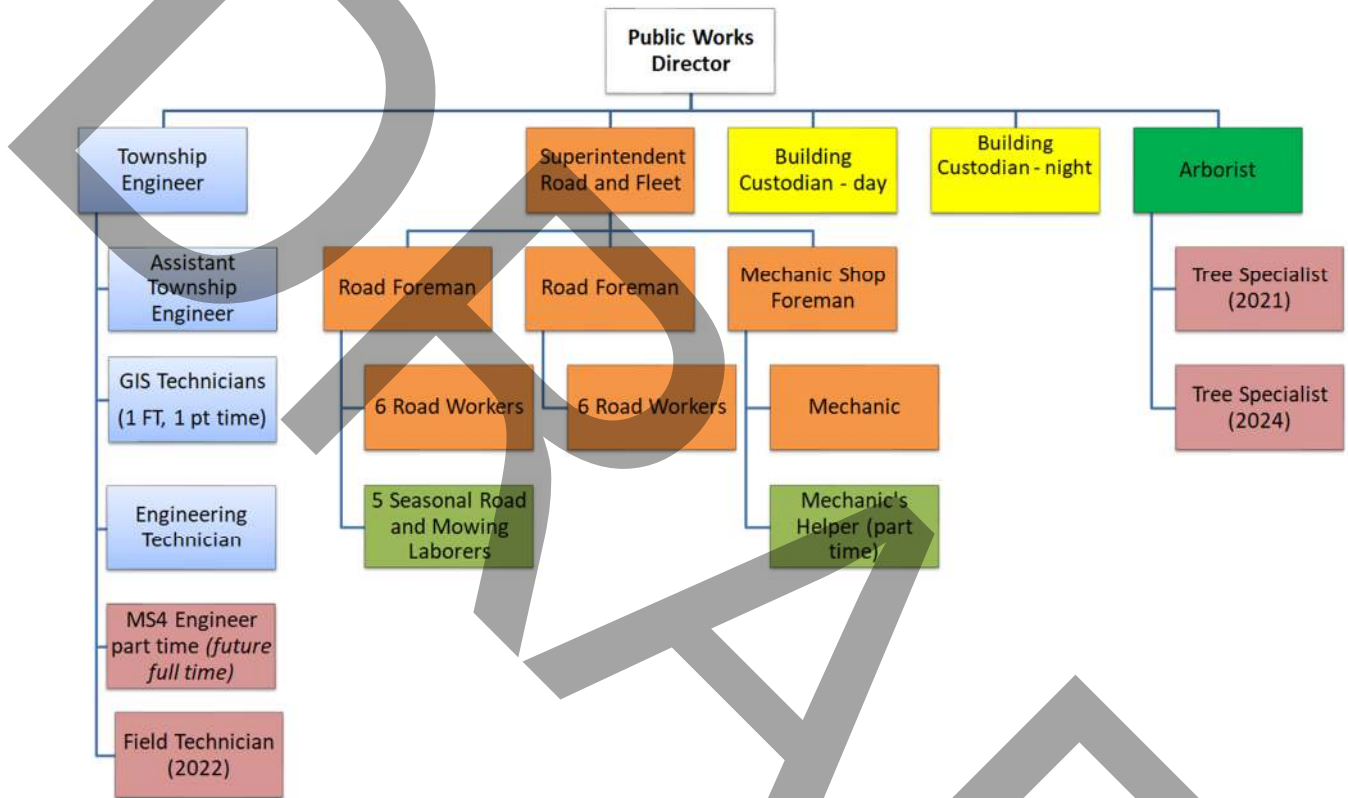
Great communities don't just happen. They require a guiding vision for the future and a sustained set of strategies for bringing that vision to reality. The goal of this Plan is to determine what the grown-up, built-out Ferguson Township ought to look like. The LRGMP should be a strategic roadmap for the Township to follow as it grows and matures over the next 25 years. Proper planning results in tangible benefits for the community as a whole and efficient use of tax dollars. This plan will be a detailed and wide-ranging effort that reaches beyond the typical 10-year planning horizon and looks ahead 25 years to ensure a sustainable future for the next generation. This plan will establish strategies to guide the future growth and development of the community, assess existing conditions and trends, provide recommendations for the use and development of land. The plan also establishes strategies for the extension and improvement of transportation services and infrastructure, the development of community facilities, expansion of the Township's economic base, and protect natural resources and open space.



# PUBLIC WORKS DEPARTMENTS

## PUBLIC WORKS STAFFING

The Public Works Department organizational chart is depicted below. The organizational chart reflects current and proposed staffing.



The Public Works Department consists of 4 sections, as shown in the organizational chart. These include Road/Fleet Maintenance, Engineering, Arbor Care, and Buildings/Grounds.



## BUILDINGS AND GROUNDS SECTION

The total proposed capital costs for the Buildings & Grounds Section totals **\$3.75 Million or 36.0% of the Capital Reserve Fund Requests** for the five years.

The Public Works Capital Building Fund Appropriation for building systems saves for the future replacement of building systems such as HVAC, roofs, doors, windows, flooring, light fixtures, fire system and panels, and fixtures.

In 2020, the construction of a new public works facility began. This 13,753 square foot building includes truck lifts, vehicle mechanic bays, offices, break room and showers, bathrooms, a truck wash facility, and a fueling station. The new building will be better suited for vehicle washing, which is proven to increase the life expectancy of snow-fighting equipment used to apply road salt. The new building will provide separate facilities such as locker rooms, bathrooms, and showers for men and women. The building was designed and is being constructed to LEED requirements (Gold as the goal), and structural accommodations will allow for the future installation of roof-top solar arrays. The solar system may be installed through a power purchase agreement to take advantage of tax credits and not be made as a capital purchase. The new building site does include a dual electric vehicle charging station to accommodate future Township owned electric vehicles. Site work will provide additional parking and provides for upgrades to the stormwater management system.

This initiative is consistent with goal numbers 4) Environmental Stewardship, 5) Best Management Practices, 7) Promotion of Clean Renewable Energy of the Strategic Plan.

The Public Works Department requests the following buildings and grounds items for this planning period.

| FERGUSON TOWNSHIP                                   |              |               |               |                |                |                  |                  |
|---|--------------|---------------|---------------|----------------|----------------|------------------|------------------|
| 2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS |              |               |               |                |                |                  |                  |
| BUILDINGS & GROUNDS                                 |              |               |               |                |                |                  |                  |
| 30.400.409.750                                      |              |               |               |                |                |                  |                  |
| Description   | Department   | 2021          | 2022          | 2023           | 2024           | 2025             | TOTAL            |
|   |              |               |               |                |                |                  | -                |
| Fitness Equipment                                   | ALL          | 2,000         | 2,000         | 2,000          | 2,000          | 2,000            | 10,000           |
| Door FOBS (2) Admin Building                        | PW           | 4,200         |               |                |                |                  | 4,200            |
| Reconstruct & Pave PW laydown area                  | PW           | 68,250        |               |                |                |                  | 68,250           |
| HVAC Control Main Meeting Room & Hall               | PW           | 12,810        |               |                |                |                  | 12,810           |
| Waterproof South Stairwell                          | PW           | 3,575         |               |                |                |                  | 3,575            |
| Door FOBS (2) Building 3                            | PW           |               | 4,410         |                |                |                  | 4,410            |
| Door FOBS (4) Building 4                            | PW           |               |               | 9,261          |                |                  | 9,261            |
| New Fire Station Needs Assessment                   | Admin        |               | 25,000        |                |                |                  | 25,000           |
| New Fire Station Land Acquisition                   | Admin        |               |               | 100,000        |                |                  | 100,000          |
| New Fire Station Design & Engineering               | Admin        |               |               |                | 427,500        |                  | 427,500          |
| New Fire Station Construction                       | Admin        |               |               |                |                | 2,850,000        | 2,850,000        |
|   | <b>Total</b> | <b>90,835</b> | <b>31,410</b> | <b>111,261</b> | <b>429,500</b> | <b>2,852,000</b> | <b>3,515,006</b> |

The Township established a Buildings & Grounds sinking fund for the replacement of major equipment. The proposed sinking fund activity is included in the following chart. The sinking fund was set up after the Township building was renovated in 2007 to save for the future replacement of building systems such as HVAC, roof, doors, fixtures.

| FERGUSON TOWNSHIP                                   |      |     |      |                     |                |         |
|---|------|-----|------|---------------------|----------------|---------|
| 2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS |      |     |      |                     |                |         |
| BUILDING EQUIPMENT SINKING FUND                     |      |     |      |                     |                |         |
| 30.400.409.760                                      |      |     |      |                     |                |         |
| * YOP=Year of Purchase, YOR=Year of Replacement     |      |     |      |                     |                |         |
| Description   | YOP  | AGE | YOR  | Additions           | Deductions     | Balance |
| Beginning Balance 12/31/19                          |      |     |      |                     |                | 236,777 |
| 2020 Expected Expenditures                          |      |     | 2020 |                     | 2,200          | 234,577 |
| Annual Sinking Fund Contribution                    |      |     | 2020 | 30,000              |                | 264,577 |
| Annual Sinking Fund Contribution                    |      |     | 2021 | 30,000              |                | 294,577 |
| Paint Exterior Stucco on Administration Bldg        |      |     | 2021 |                     | 15,800         | 278,777 |
| Replace 2 steel entry doors                         | 1997 | 24  | 2021 |                     | 2,100          | 276,677 |
| Replace Rubber Roof on Bldg #3                      |      |     | 2021 |                     | 76,700         | 199,977 |
| Replace Water Heater                                |      |     | 2021 |                     | 9,500          | 190,477 |
| Annual Sinking Fund Contribution                    |      |     | 2022 | 30,000              |                | 220,477 |
| Replace 2 steel entry doors                         | 1997 | 25  | 2022 |                     | 2,200          | 218,277 |
| Replace Admin Building Carpet tiles                 | 2007 | 15  | 2022 |                     | 41,900         | 176,377 |
| Replace Building Roofs                              | 1997 | 25  | 2022 |                     | 33,100         | 143,277 |
| Replace Simplex Fire System                         | 2007 | 15  | 2022 |                     | 11,000         | 132,277 |
| Replace Small Water Heater                          |      |     | 2022 |                     | 2,200          | 130,077 |
| Annual Sinking Fund Contribution                    |      |     | 2023 | 30,000              |                | 160,077 |
| Replace 2 steel entry doors                         | 1997 | 26  | 2023 |                     | 2,300          | 157,777 |
| Annual Sinking Fund Contribution                    |      |     | 2024 | 30,000              |                | 187,777 |
| Replace 2 steel entry doors                         | 1997 | 27  | 2024 |                     | 2,500          | 185,277 |
| Replace door security system                        |      |     | 2024 |                     | 18,200         | 167,077 |
| Annual Sinking Fund Contribution                    |      |     | 2025 | 30,000              |                | 197,077 |
| Replace 2 steel entry doors                         | 1997 | 28  | 2025 |                     | 2,600          | 194,477 |
| Replace HVAC system in computer room                |      |     | 2025 |                     | 12,800         | 181,677 |
| <b>Total</b>  |      |     |      | <b>180,000</b>      | <b>235,100</b> |         |
|   |      |     |      | <b>EXPENDITURES</b> |                |         |
|   |      |     |      | 2021                | 104,100        |         |
|   |      |     |      | 2022                | 90,400         |         |
|   |      |     |      | 2023                | 2,300          |         |
|   |      |     |      | 2024                | 20,700         |         |
|   |      |     |      | 2025                | 15,400         |         |
|   |      |     |      | <b>Total</b>        | <b>232,900</b> |         |

## ROAD PROJECTS

Road improvement projects make up the bulk of the capital expenditures for the Township. For the term of this CIP, road projects total **\$18.87 Million or 54.0% of the Capital Expenditures for All Funds.**

### Roadway Improvements

Each year a roadway assessment is conducted of approximately half of the Township's 95 miles of roadway. PAVER software generates a condition index based on data collection from visual field observations. The condition index is used, in conjunction with geographic considerations and traffic volumes, with input from staff and elected officials to develop the plan of road improvements.

Candidates for paving are listed as line items in the CIP. Due to the specialized equipment used in paving operations, large paving projects are competitively bid. Some small paving projects on low volume roads are self-performed by FTPW with rented equipment. Often these small paving projects can be done cost-effectively internally due to the mobilization costs and low economy of scale for a contractor for such small projects. It is also beneficial for the road crew to keep and enhance paving skills.

The CIP lists roads proposed for capital improvements Depending on the severity of pavement distress or underlying base course failure; projects may include cold in-place recycling, select base repair, milling, or a combination of these techniques. In most cases, the existing asphalt surface will be overlaid.

A cost-effective method to preserve pavement life is microsurfacing, a cold-mix paving system. It is not a hot-mix pavement. The material consists of small aggregate, asphalt emulsion, water, and mineral fillers, and is generally applied in a 3/8" thick layer. A durable asphalt seal is applied to roads that have begun to show signs of aging and minor distress. By retarding the surface's natural breakdown, this process extends the pavement's lifespan for approximately seven years. Microsurfacing adds no structural value to the pavement, and therefore, roadways that have deteriorated beyond a certain point are generally not good candidates for this process. Typically microsurfacing is placed in 2 lifts, back to back. Based on historical pricing and translated to an average price per linear foot of 26-foot wide roadway, microsurfacing can be placed for approximately \$12/linear foot of the road.

Based on historical Township pricing data and a condition rating of approximately 80, an existing rural road can be repaved for approximately \$45/linear foot of roadway, and an urban road can be repaved for approximately \$75/linear foot of roadway. This amount includes ancillary work and costs and assumes a 10% base repair of the existing roadway, milling the existing surface, placement of a scratch coat of bituminous asphalt and overlay with an asphalt wearing course. Should a new concrete curb be required, depending on quantity, it adds \$25/linear foot per side (\$50/linear foot for both sides) to the project cost. Needed stormwater system repairs could double the cost of a road project. Again depending on the quantity of pipe and size of the pipe, costs will exceed \$100/linear foot. When preparing the budget, all existing corrugated metal pipe (CMP) under a road to be paved is budgeted to be replaced or lined based on historical video footage of pipe systems. Before repaving, pipe systems will be cleaned and video assessed to determine the extent of pipe system replacement and repair. Inlet tops are considered for replacement when roads are paved and are estimated at \$2,000/each.

### Comprehensive Township wide traffic study

This study is requested to help the Township understand the effects that development has had over the past 10 years on the road network, it will forecast development over the next 20 years, and using modeling software, predict impacts to the roadway network. The results of the study will provide information to plan and program funding for future capital improvements to the roadway system.

Background: In 1998, the Township completed a comprehensive transportation study that forecasted a 20 year horizon (2018) traffic condition based upon assumptions in development within the Township over those 20 years. Development was rapidly occurring and an understanding of the cumulative effects of the development was not known, nor how to fund improvements to maintain an efficient street network. Based upon that study, certain improvements were identified and a funding source known as the Transportation Improvement Fund (TIF) was created to fund the projects. This study, which was started in the early 90s, had not only assumptions about development patterns over the 20 years, it also modeled changes in traffic patterns with the then future completion of significant missing links in the network such as Blue Course Drive from North Atherton Street to West College Avenue, Old Gatesburg Road from Science Park Road to Blue Course Drive, and Bristol Avenue from West College Avenue to Blue Course Drive.

Ten years later, development within the growth area occurred as well as zoning changes and the completion of Blue Course Drive. In 2009 an update to the study was initiated to consider these changes to land use and the street network. That study again considered a 20 year horizon with a future condition of 2030. Based upon that study, a list of updated projects was created for consideration for funding to maintain the network efficiency.

Now again, about 10 years later, staff recommends the Township update the study. Again, changes in zoning and land use will be considered as well as the actual effects of completion of links such as Old Gatesburg Road and Bristol Avenue. When the Township becomes more linear or even static in development trends, an update to the study may not be necessary.

R=roads, D=drainage, M=mobility, O=operating

| PUBLIC WORKS EXPENDITURES BY TYPE |   |  |                  |                  |                  |                  |                  |                   |
|-----------------------------------|---|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|                                   | D |  | 852,000          | 2,452,000        | 859,000          | 978,000          | 378,000          | 5,519,000         |
|                                   | R |  | 1,902,900        | 2,516,000        | 2,853,000        | 3,056,000        | 1,494,000        | 11,821,900        |
|                                   | M |  | 87,000           | 33,000           | 35,000           | 36,000           | 38,000           | 229,000           |
|                                   | O |  | 236,000          | 248,000          | 260,000          | 273,000          | 287,000          | 1,304,000         |
| <b>Total</b>                      |   |  | <b>3,077,900</b> | <b>5,249,000</b> | <b>4,007,000</b> | <b>4,343,000</b> | <b>2,197,000</b> | <b>18,873,900</b> |

| PUBLIC WORKS EXPENDITURES BY FUND AND TYPE |   |  |                  |                  |                  |                  |                  |                   |
|--|---|--|------------------|------------------|------------------|------------------|------------------|-------------------|
| CR   | D |  | 488,000          | 1,575,000        | 250,000          | 250,000          | 50,000           | 2,613,000         |
| CR   | R |  | 0                | 0                | 0                | 0                | 0                | 0                 |
| TIF  | M |  | 87,000           | 33,000           | 35,000           | 36,000           | 38,000           | 229,000           |
| TIF  | D |  | 364,000          | 877,000          | 609,000          | 728,000          | 328,000          | 2,906,000         |
| TIF  | R |  | 1,302,900        | 1,904,000        | 2,103,000        | 2,236,000        | 532,000          | 8,077,900         |
| LF   | R |  | 600,000          | 612,000          | 750,000          | 820,000          | 962,000          | 3,744,000         |
| LF   | O |  | 236,000          | 248,000          | 260,000          | 273,000          | 287,000          | 1,304,000         |
| <b>Total</b>                               |   |  | <b>3,077,900</b> | <b>5,249,000</b> | <b>4,007,000</b> | <b>4,343,000</b> | <b>2,197,000</b> | <b>18,873,900</b> |

| FERGUSON TOWNSHIP                                  |     |  |                  |                  |                  |                  |                  |                   |
|--|-----|--|------------------|------------------|------------------|------------------|------------------|-------------------|
| 2021 – 2025 CIP CAPITAL PROJECTS DETAIL-CASH BASIS |     |  |                  |                  |                  |                  |                  |                   |
| PUBLIC WORKS ROAD PROJECTS                         |     |  |                  |                  |                  |                  |                  |                   |
| FUND   | CAT | DESCRIPTION  | 2021             | 2022             | 2023             | 2024             | 2025             | TOTAL             |
| R=road, D=stormwater, M=mobility, O=operating      |     |  |                  |                  |                  |                  |                  |                   |
| CR   | D   | Cheasapeake Bay Pollutant Reduction Plan (MS4)                     | 150,000          | 75,000           | 250,000          | 250,000          | 50,000           | 775,000           |
| CR   | D   | Park Hills Drainageway   | 338,000          | 1,500,000        |                  |                  |                  | 1,838,000         |
| LF   | O   | Pavement Markings  | 109,000          | 115,000          | 120,000          | 126,000          | 133,000          | 603,000           |
| LF   | O   | Road Salt  | 127,000          | 133,000          | 140,000          | 147,000          | 154,000          | 701,000           |
| LF   | R   | ADA Curb Ramp Replacements   | 95,000           | 99,000           | 104,000          | 109,000          | 115,000          | 522,000           |
| LF   | R   | Gatesburg Road (West) microsurface                                 | 175,000          |                  |                  |                  |                  | 175,000           |
| LF   | R   | Marengo Road microsurfacing  |                  |                  |                  |                  | 254,000          | 254,000           |
| LF   | R   | Microsurfacing   | 259,000          | 272,000          | 286,000          | 300,000          | 315,000          | 1,432,000         |
| LF   | R   | Nixon Road microsurfacing  |                  |                  |                  | 228,000          |                  | 228,000           |
| LF   | R   | Old Gatesburg Road microsurfacing                                  |                  |                  |                  | 100,000          |                  | 100,000           |
| LF   | R   | Plainfield Drive Microsurfacing                                    |                  | 75,000           |                  |                  |                  | 75,000            |
| LF   | R   | Road Materials & Supplies  | 71,000           | 75,000           | 79,000           | 83,000           | 87,000           | 395,000           |
| LF   | R   | Tadpole Road microsurfacing  |                  |                  |                  |                  | 191,000          | 191,000           |
| LF   | R   | Whitehall Road Microsurfacing                                      |                  | 91,000           | 281,000          |                  |                  | 372,000           |
| TIF  | D   | Devonshire Drive oversize inlet                                    | 42,000           |                  |                  |                  |                  | 42,000            |
| TIF  | D   | Reline CMP Brackenridge  | 298,000          |                  |                  |                  |                  | 298,000           |
| TIF  | D   | Reline/Line CMP pipes for current years projects                   |                  | 262,000          | 221,000          | 288,000          | 236,000          | 1,007,000         |
| TIF  | D   | Repair Stormwater inlets & replace tops for current years projects |                  | 99,000           | 79,000           | 15,000           | 92,000           | 285,000           |
| TIF  | D   | Video Assess, Clean & line/reline CMP pipe in Brackenridge         |                  |                  |                  |                  |                  | 0                 |
| TIF  | D   | Video Assess, Clean & line/reline CMP pipe in Good Hope Farms      |                  |                  | 20,000           | 425,000          |                  | 445,000           |
| TIF  | D   | Video Assess, Clean & line/reline CMP pipe in Pine Hall            |                  | 14,000           | 289,000          |                  |                  | 303,000           |
| TIF  | D   | Video Assess, Clean & line/reline CMP pipe in Stonebridge          | 24,000           | 502,000          |                  |                  |                  | 526,000           |
| TIF  | M   | Pine Grove Mills Bike Path   |                  |                  |                  |                  |                  | 0                 |
| TIF  | M   | Pine Grove Mills Mobility Study                                    | 55,000           |                  |                  |                  |                  | 55,000            |
| TIF  | M   | Sealcoat & Pavement Repairs for Bike Paths                         | 32,000           | 33,000           | 35,000           | 36,000           | 38,000           | 174,000           |
| TIF  | R   | Aaron Drive  |                  |                  | 286,000          |                  |                  | 286,000           |
| TIF  | R   | ADA Handicap Ramps for current years projects                      | 0                | 77,000           | 57,000           | 123,000          | 63,000           | 320,000           |
| TIF  | R   | Airport Road   |                  |                  | 41,000           |                  |                  | 41,000            |
| TIF  | R   | ARLE Traffic Signal Performance Metrics (grant)                    | 598,900          |                  |                  |                  |                  | 598,900           |
| TIF  | R   | Ashburton Court  |                  |                  |                  | 19,000           |                  | 19,000            |
| TIF  | R   | Bergman Court  |                  |                  |                  | 91,000           |                  | 91,000            |
| TIF  | R   | Blue Course Drive  |                  |                  | 41,000           | 1,340,000        |                  | 1,381,000         |
| TIF  | R   | Brushwood Drive  |                  | 64,000           |                  |                  |                  | 64,000            |
| TIF  | R   | Cherry Hill Road   |                  |                  | 159,000          |                  |                  | 159,000           |
| TIF  | R   | Circleville Road   |                  |                  | 78,000           |                  |                  | 78,000            |
| TIF  | R   | Clinton Ave  |                  | 64,000           |                  |                  |                  | 64,000            |
| TIF  | R   | Comprehensive Township Wide Traffic Study                          |                  |                  | 232,000          |                  |                  | 232,000           |
| TIF  | R   | Corl Street South  |                  |                  | 63,000           |                  |                  | 63,000            |
| TIF  | R   | Cromer Drive   |                  |                  | 47,000           |                  |                  | 47,000            |
| TIF  | R   | Denton Ave   |                  |                  | 64,000           |                  |                  | 64,000            |
| TIF  | R   | Ernest Lane  |                  |                  |                  | 135,000          |                  | 135,000           |
| TIF  | R   | Fairfield Circle   |                  | 70,000           |                  |                  |                  | 70,000            |
| TIF  | R   | Farnstead Lane   |                  |                  | 161,000          |                  |                  | 161,000           |
| TIF  | R   | Gatesburg Road (select section)                                    | 95,000           |                  |                  |                  |                  | 95,000            |
| TIF  | R   | Glenwood Circle  |                  |                  | 78,000           |                  |                  | 78,000            |
| TIF  | R   | Green Light Go radar detection at traffic signals                  |                  | 135,000          | 156,000          | 164,000          | 172,000          | 627,000           |
| TIF  | R   | Harold Drive   | 38,000           |                  |                  |                  |                  | 38,000            |
| TIF  | R   | Harris Street  |                  | 114,000          |                  |                  |                  | 114,000           |
| TIF  | R   | Linn Street  |                  | 182,000          |                  |                  |                  | 182,000           |
| TIF  | R   | Manor Court  |                  | 26,000           |                  |                  |                  | 26,000            |
| TIF  | R   | Muncy Road   |                  | 99,000           |                  |                  |                  | 99,000            |
| TIF  | R   | Nixon Road mill & overlay  |                  |                  |                  | 120,000          |                  | 120,000           |
| TIF  | R   | North Allen Street   |                  | 234,000          |                  |                  |                  | 234,000           |
| TIF  | R   | North Hills Place  |                  | 79,000           |                  |                  |                  | 79,000            |
| TIF  | R   | Oak Glenn Road   |                  | 36,000           |                  |                  |                  | 36,000            |
| TIF  | R   | Pamela Circle  |                  | 55,000           |                  |                  |                  | 55,000            |
| TIF  | R   | Park Crest Lane  |                  |                  | 130,000          |                  |                  | 130,000           |
| TIF  | R   | Plainfield Drive mill & overlay                                    |                  | 40,000           |                  |                  |                  | 40,000            |
| TIF  | R   | Replace concrete curbs for current years projects                  |                  | 185,000          | 10,000           |                  | 31,000           | 226,000           |
| TIF  | R   | Research Drive   |                  |                  |                  | 148,000          |                  | 148,000           |
| TIF  | R   | Rosemont Drive   |                  |                  |                  | 96,000           |                  | 96,000            |
| TIF  | R   | Rosewood Circle  |                  | 35,000           |                  |                  |                  | 35,000            |
| TIF  | R   | Sandra Circle  |                  | 26,000           |                  |                  |                  | 26,000            |
| TIF  | R   | Science Park & Sandy Drive traffic signal                          | 551,000          |                  |                  |                  |                  | 551,000           |
| TIF  | R   | Sheffield Court  |                  |                  |                  |                  | 16,000           | 16,000            |
| TIF  | R   | Sleepy Hollow Drive  |                  | 208,000          |                  |                  |                  | 208,000           |
| TIF  | R   | SR45 & SR26 & Nixon Road Traffic Signal                            | 20,000           | 70,000           | 500,000          |                  |                  | 590,000           |
| TIF  | R   | Stafford Circle  |                  | 45,000           |                  |                  |                  | 45,000            |
| TIF  | R   | Stonebridge Drive  |                  |                  |                  |                  | 239,000          | 239,000           |
| TIF  | R   | Westwind Drive   |                  |                  |                  |                  | 11,000           | 11,000            |
| TIF  | R   | Whitehall Road Mill and Overlay                                    |                  | 60,000           |                  |                  |                  | 60,000            |
|  |     |  |                  |                  |                  |                  |                  | 0                 |
| <b>Total</b>                                       |     |  | <b>3,077,900</b> | <b>5,249,000</b> | <b>4,007,000</b> | <b>4,343,000</b> | <b>2,197,000</b> | <b>18,873,900</b> |

## **Americans with Disability Act (ADA) Handicap Accessibility Sidewalk Intersection Ramp Improvements**

Per federal and state regulations, sidewalk intersection ramps are upgraded to current ADA standards. These upgrades are required whenever a road is paved or microsurfaced.

For roads to be paved, the concrete work is included in the CIP as a line item. The cost varies for each ramp depending on the existing grades and number of sidewalk blocks that need to be removed to reconstruct the ramp to the proper grades. \$3,500 is budgeted for each ramp that needs to be replaced. Truncated domes are required at these crossings.

## **Traffic Signals and Transportation Studies:**

### **Automated Red Light Enforcement (ARLE) Grant – Traffic Signal Optimization Project**

Through ARLE, the Township will receive \$498,000 to improve performance and communication at all 20 of our traffic signals. The new system will monitor real-time traffic in the Township, and the staff will be better equipped to fine-tune the signals to changing traffic demands. This project has been in review and under design for several years and is assigned contract number 2016-C11.

### **Green Light Go (GLG) Grant – Traffic signal vehicle detection upgrade**

The Township has been consistently awarded funding through the GLG program to upgrade several traffic signals a year to digital radar vehicle detection. This technology replaces ground loops or video detection making the signal operations more reliable. Staff will continue to apply for these grants.

### **SR26/SR45/Nixon Road (aka flashing light in Pine Grove Mills)**

This CIP includes funding for engineering, easement acquisition, utility relocation, and construction of a fully functional traffic signal at the intersection of Pine Grove Road, and Water Street, and Nixon Road. The budgetary figure does not include significant geometric improvements. Instead, it is for a non-traditional offset signal design.

### **Science Park Road/Sandy Drive intersection (North)**

Also included in this CIP is funding for a new traffic signal at the intersection of Science Park Road and Sandy Drive based on an approved traffic signal warrant analysis.

### **Pine Grove Mills Mobility Study**

Funding for a mobility study is included in 2021. This study was delayed due to reduced traffic counts during the coronavirus pandemic, which did not permit accurate traffic data collection.

The preparation of the Road Improvement section of the CIP is consistent with goal 1a of the Strategic Plan - Financial Stability - Make realistic estimates of program costs.

### **Northland Area Mobility Study**

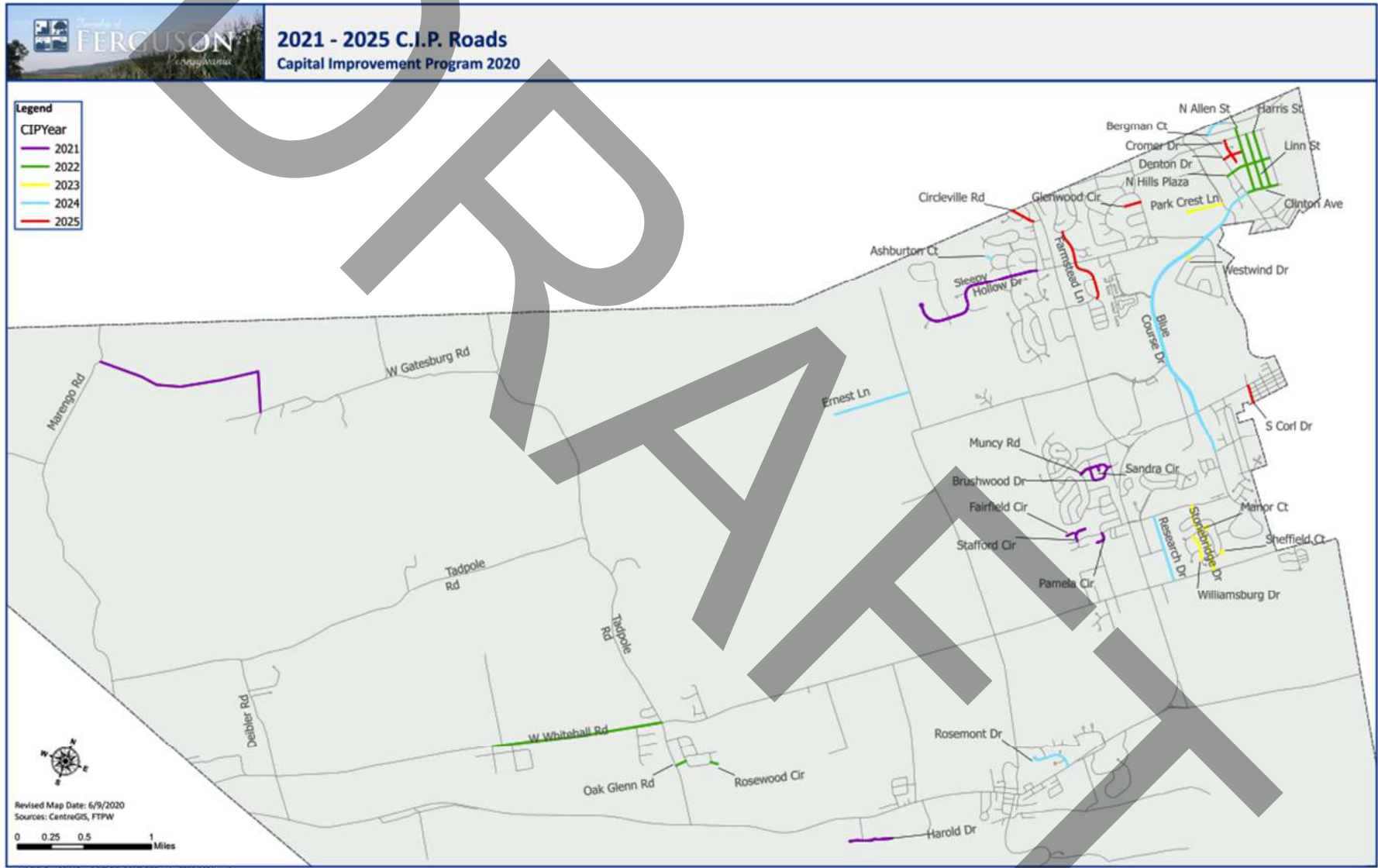
Refer to the Planning and Zoning section for any set-aside funding for potential projects identified in the Northland Area Mobility Study completed in 2019. Many worthwhile projects were identified, including pedestrian crossing upgrades, lighting and safety improvements, bike path improvements, and transit improvements. Tier 1 projects range in estimated cost from \$25,000 to \$500,000.

### **Townshipwide Traffic Study**

A comprehensive Township wide traffic study is included in this CIP. The last comprehensive study was conducted in 2009. The new study will consider land uses and project traffic volumes based on growth. The projected volumes will be modeled on our existing roadway network considering geometric constraints at intersections. Such a study is useful at anticipating and planning for future roadway improvements such as traffic signal installations, signal modifications, round-a-bouts, and turn lanes.

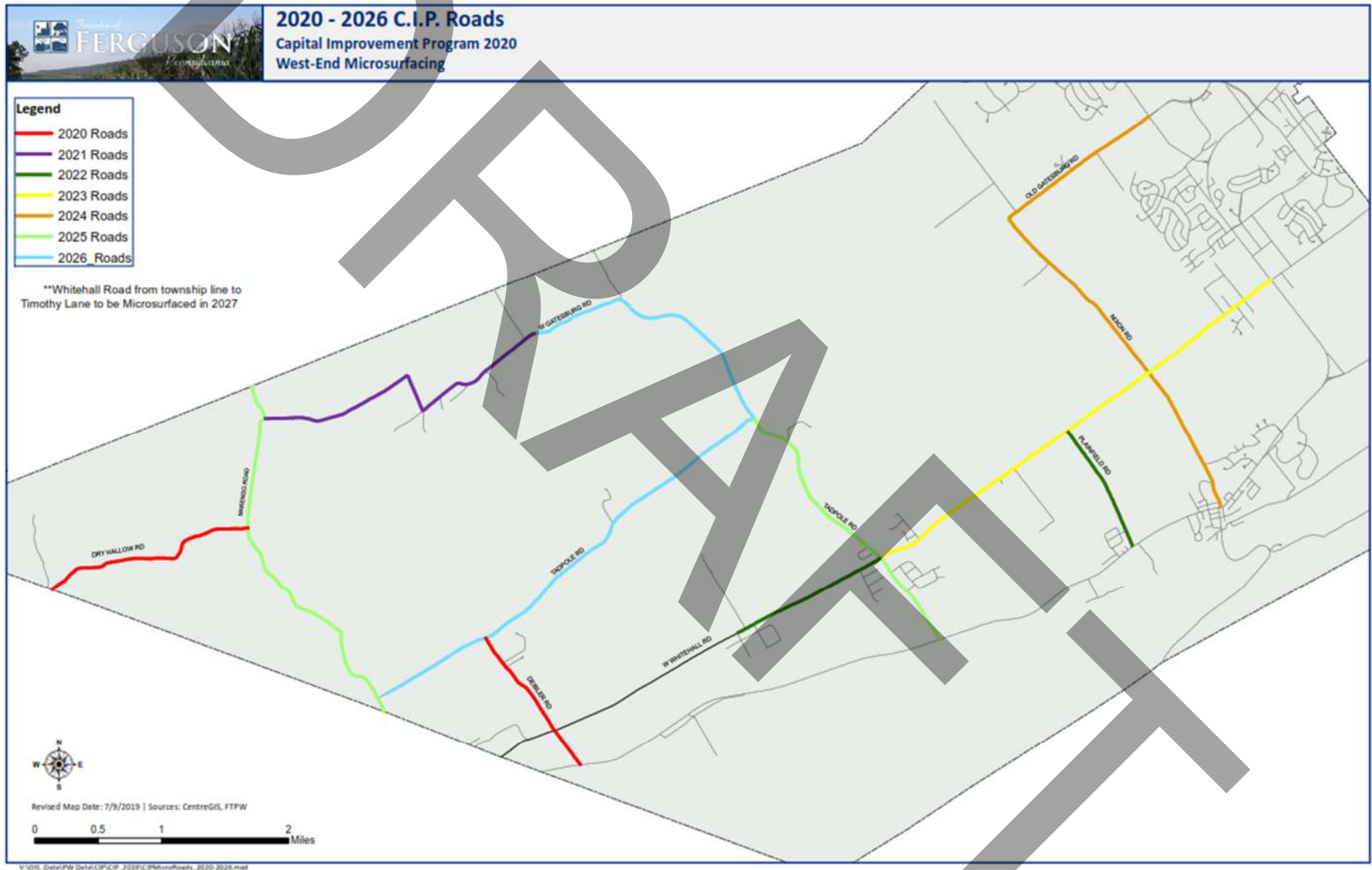


# ROADS 2021-2025

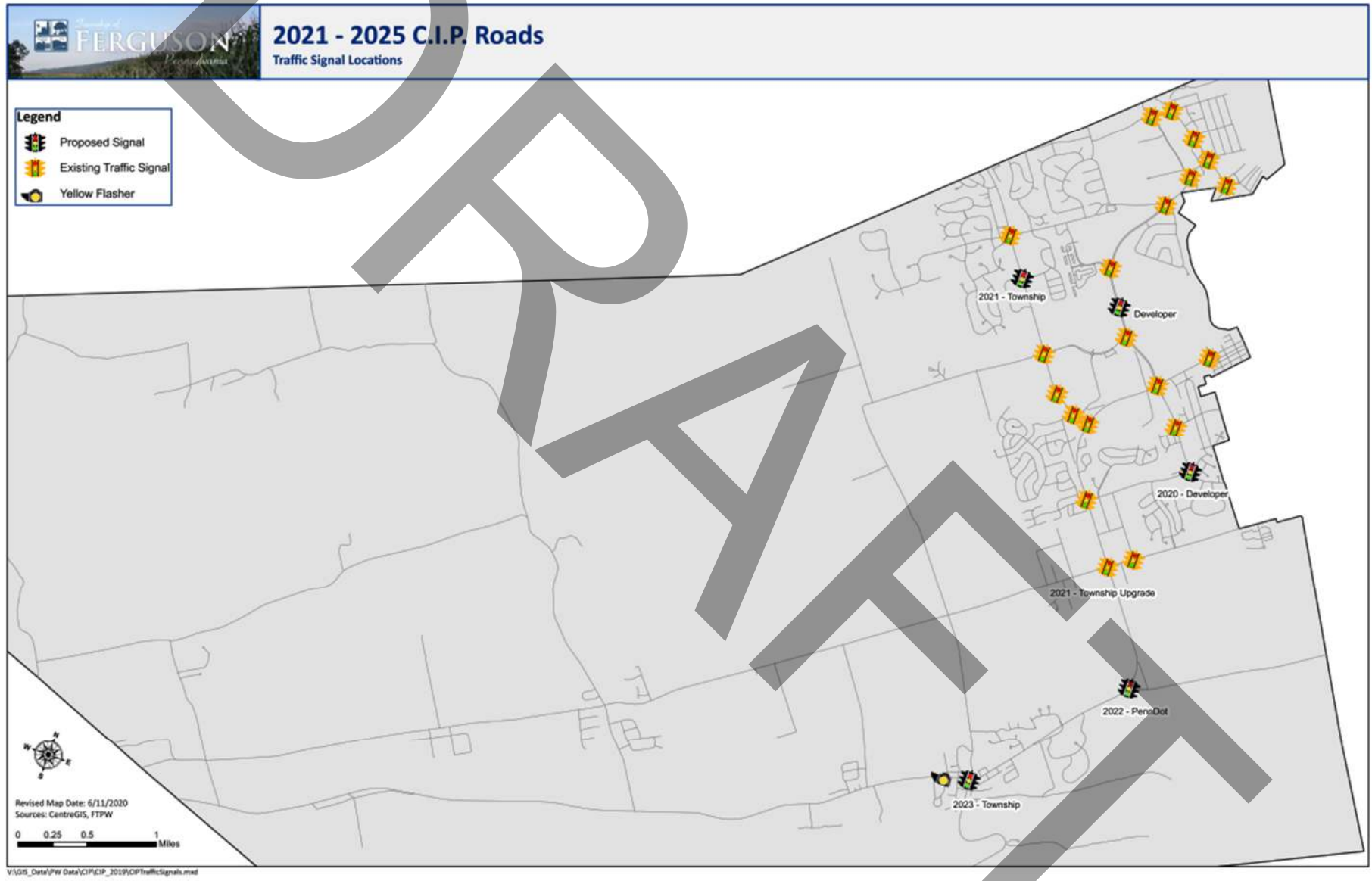




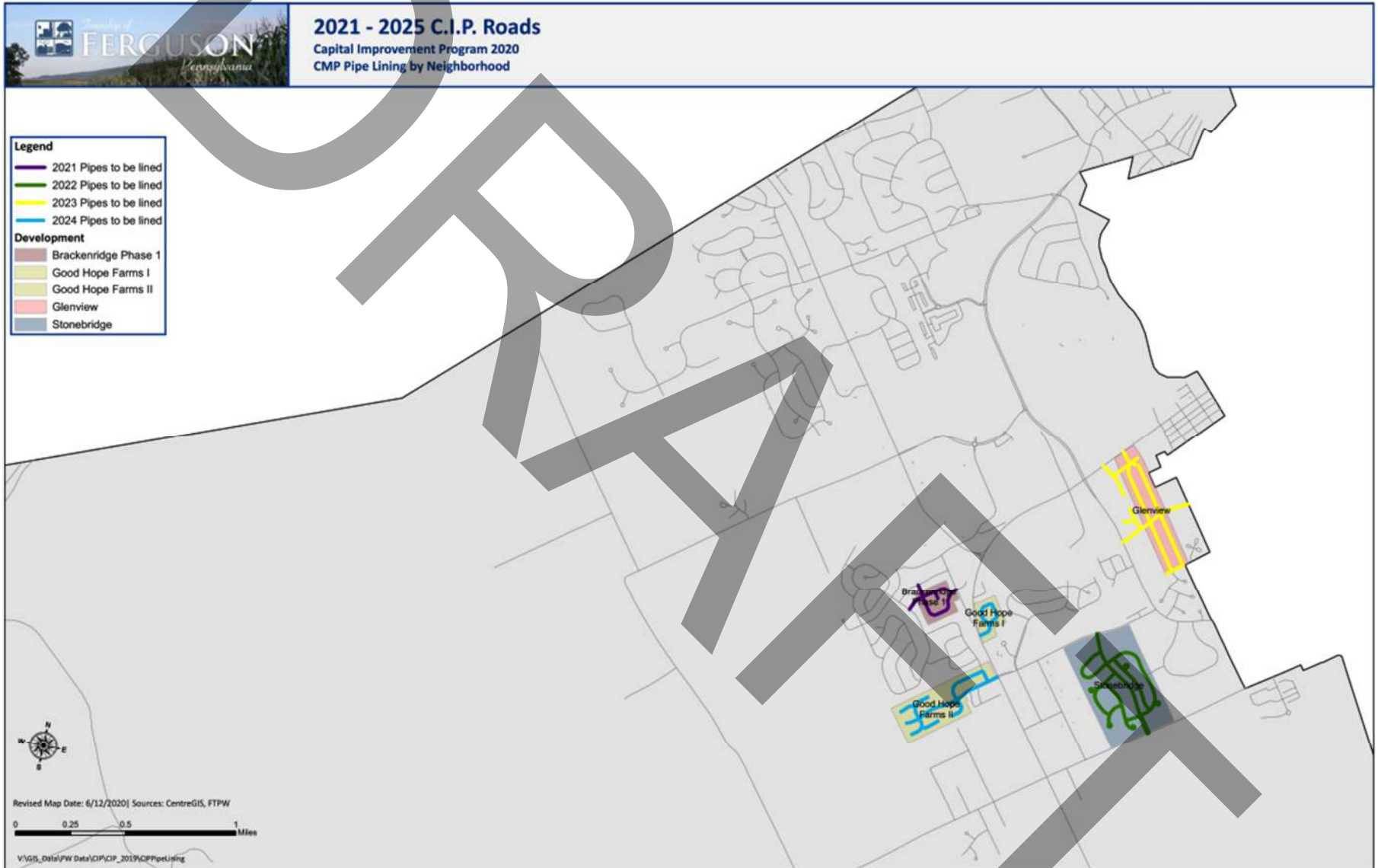
# MICROSURFACING 2021-2025



# TRAFFIC SIGNALS 2021-2025



# PIPELINING 2021-2025



## STORMWATER PROJECTS

### **Storm Pipe Improvements**

The condition of the inlets and storm pipe is assessed either visually or by a remote-controlled camera before a roadway is overlaid with new asphalt. This CIP reflects anticipated costs due to inlet and storm pipe replacement. Entire new inlets set in place can cost \$3,000 to \$4,000 each. The cost of storm pipe replacement varies based on the length of pipe to be replaced, the diameter of the pipe, the type of pipe material, and other work associated with the storm pipe replacement such as other utility relocation costs and if the above curb or sidewalk needs replaced. A typical 18-inch diameter high-density polyethylene (HDPE) pipe installed will add about \$75 to \$125/ linear foot to the project cost plus roadway and curb restoration. The structural lining of an old corrugated 18-inch diameter pipe could cost \$105/linear foot for long runs, more for small quantities. As you can surmise, the cost of replacing the storm pipe system can exceed the cost to repave the road.

In addition to storm pipe improvements associated with capital road projects, the CIP includes funding neighborhood-wide or geographic storm pipe video assessments and pipelining in the following year. This cost could be considered an eligible expense under a stormwater fee program.

### **Chesapeake Bay Pollution Reduction Plan (CBPRP)**

A condition of the Township's National Pollutant Discharge and Elimination System (NPDES) Municipal Separate Storm System (MS4) permit is the completion and implementation of a CBPRP. As such, new pollution reduction requirements will be required. A specific plan was developed, showing how particular projects will reduce pollutant loads to the Chesapeake Bay. The plan shows pollutant reduction to impaired waterways (Slab Cabin Run and Spruce Creek). The Pollutant Reduction Plan was prepared in 2017/2018 on a regional basis with projects developed for each municipality. The CIP includes funding each year to design, acquire the right of way, and construct stream channel restoration projects as required by the above.

### **Stormwater Fee Study**

In 2018, the Township completed a stormwater fee feasibility study (sometimes referred to as Phase 1 of the study). The study concluded that a fee is feasible. Phase 2 of the study is currently in progress and nearing completion. The phase 2 study includes a cost of service analysis, finalized rate structures, public education, and ordinance preparation. If implemented, a stormwater fee can be used to fund stormwater improvement projects, staff and comply with MS4 requirements, replace failing stormwater infrastructure, address flooding, stormwater basin maintenance, and acquire land for passive stormwater management.

The CBPRP and stormwater fee study are consistent with goals 1) Financial Stability, 4) Environmental Stewardship, 5) Best Management Practices for Operations, 6) Increase Participatory Government, and 9) Partnerships and Regional Thinking of the Strategic Plan.

### **Park Hills Drainageway**

This drainageway project is currently in design to provide a natural type restoration of a severely eroded and incised drainageway through the Park Hills neighborhood. Funding for design, utility relocation, easement acquisition, and construction is included in this 5-year CIP. The Park Hills project is also a candidate project to consider funding with a stormwater fee.

## ROAD/FLEET SECTION - PUBLIC WORKS EQUIPMENT

The following charts depict the capital equipment requested by the Public Works Department during the term of the capital plan. Public Works equipment requests **\$2.10 Million or 20.1% of the Capital Reserve Fund Requests.**

Each year a condition report is generated by the mechanic and road superintendent to assist with the preparation of the equipment CIP. Based on the condition report and useful historical life of similar equipment, the CIP is prepared. The equipment fleet comprised of vehicles over \$25,000 has an estimated 2018 value of \$2,012,000.

### New Equipment/Vehicles or Replacement Equipment/Vehicles under \$25,000

| FERGUSON TOWNSHIP  |                       |                |               |                |               |               |                |
|--|-----------------------|----------------|---------------|----------------|---------------|---------------|----------------|
| 2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS          |                       |                |               |                |               |               |                |
| NEW EQUIPMENT PUBLIC WORKS                                   |                       |                |               |                |               |               |                |
| XX.400.430.XXX   |                       |                |               |                |               |               |                |
| Description  | FUND                  | 2021           | 2022          | 2023           | 2024          | 2025          | Total          |
| Traffic Signal UPS Battery Replacement (routine maintenance) | GF                    | 2,835          | 2,977         | 3,126          | 3,446         | 3,282         | 15,666         |
| Replace traffic signal LED bulbs (routine maintenance)       | GF                    | 5,250          | 5,513         | 5,788          | 6,381         | 6,078         | 29,010         |
| Traffic Signal Upgrade Science Park/West College             | CR                    | 15,000         |               |                |               |               | 15,000         |
| Combo Brush/leaf collector (90/10 recycling grant)           | CR                    | 303,111        |               |                |               |               | 303,111        |
| 1500 Gallon Salt Brine Tank                                  | CR                    | 36,496         |               |                |               |               | 36,496         |
| Replace 1990 Batwing Mower with Flail Mower                  | CR                    | 16,319         |               |                |               |               | 16,319         |
| Convert overhead Luminaire to LEDs                           | CR                    | 9,450          | 9,923         | 10,419         | 11,487        |               | 41,279         |
| Aluminum trench suring box for safe trenches                 | CR                    | 7,981          |               |                |               |               | 7,981          |
| Asphalt Paver for road maintenance                           | CR                    |                |               | 156,279        |               |               | 156,279        |
| Install Aluminum dump bed on 2010 Chevy Silverado            | CR                    | 7,035          |               |                |               |               | 7,035          |
| Stump Grinder  | CR                    |                | 9,151         |                |               |               | 9,151          |
| Asphalt Distributor (aka Tack Buggy)                         | CR                    | 18,224         |               |                |               |               | 18,224         |
| Replace 2003 Utility trailer                                 | CR                    |                |               | 4,631          |               |               | 4,631          |
| Replace 1997 Towmaster trailer                               | CR                    |                | 19,845        |                |               |               | 19,845         |
| Replace Survey Equipment                                     | CR                    |                |               |                |               | 30,388        | 30,388         |
|  |                       |                |               |                |               |               | 0              |
| <b>Total</b>   |                       | <b>421,701</b> | <b>47,409</b> | <b>180,243</b> | <b>21,314</b> | <b>39,748</b> | <b>710,415</b> |
|  |                       |                |               |                |               |               |                |
|  | <b>Totals by Fund</b> | <b>2021</b>    | <b>2022</b>   | <b>2023</b>    | <b>2024</b>   | <b>2025</b>   |                |
|  | GF                    | 8,085          | 8,490         | 8,914          | 9,827         | 9,360         |                |
|  | CR                    | 413,616        | 38,919        | 171,329        | 11,487        | 30,388        |                |
|  | <b>Total</b>          | <b>421,701</b> | <b>47,409</b> | <b>180,243</b> | <b>21,314</b> | <b>39,748</b> |                |





## PARKS AND RECREATION

The proposed five-year Capital Improvement Program Budget for Parks and Recreation (not including CRCOG) totals **\$1.98 Million or 19.0% of the Capital Reserve Fund Requests**. The following projects are recommended in the upcoming five years.

These projects represent the park improvements to meet the growing needs of the Township's residents and are consistent with the Township's Recreation, Parks and Open Space Plan, and each of the parks' master plans. The projects are proposed to be paid for through grant funds, parkland fee-in-lieu funds, and general funds. It should be noted that the Township is a partner in the Centre Region Parks and Recreation, Centre Region Parks and Recreation Authority, and in the various regional programs offered by the CRCOG. Long-term debt has been issued to renovate and expand the two regional pools and regional parks. The Township's portion of the repayment is now incorporated into the Township's annual operating costs.

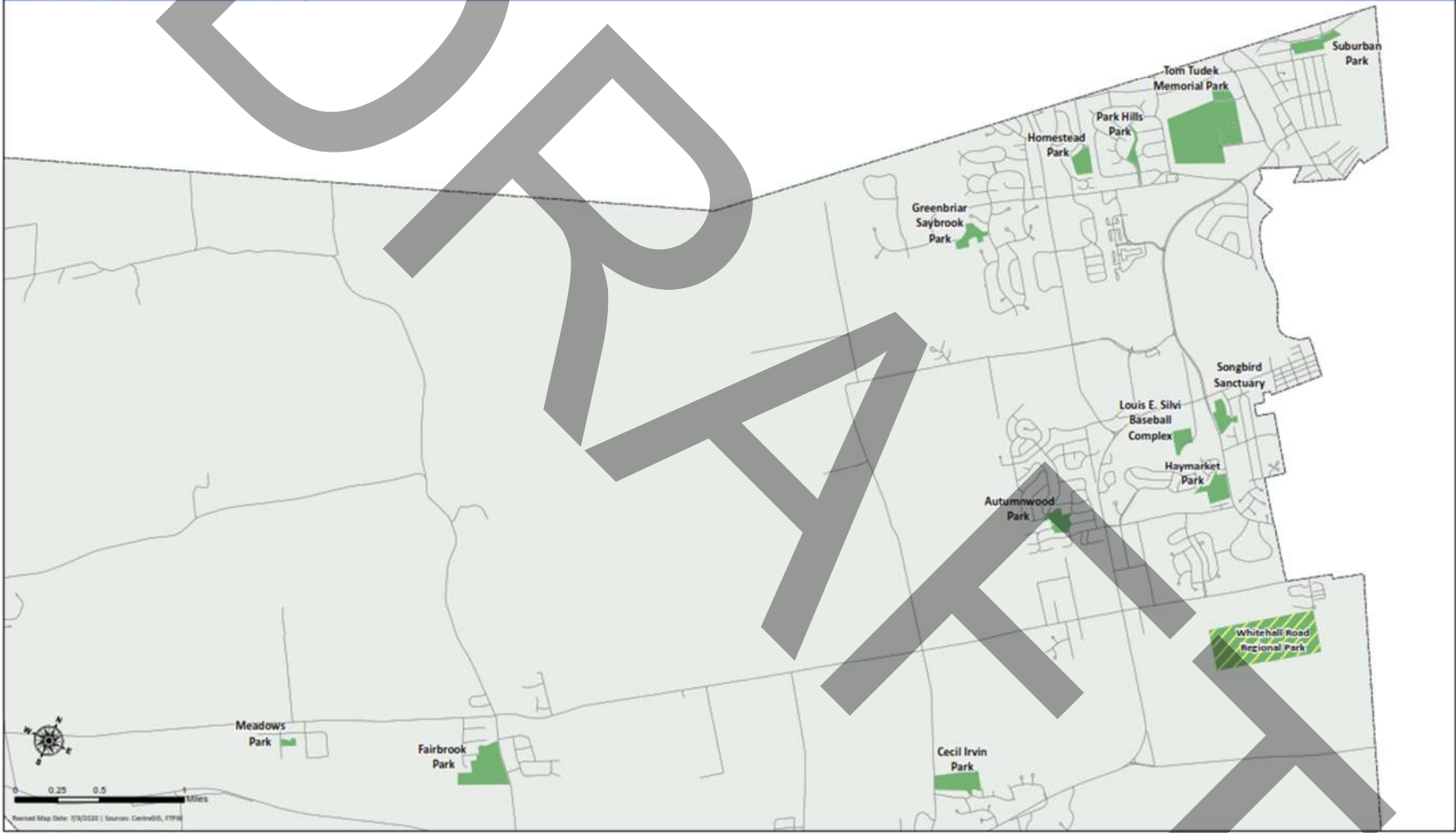
The 2021-2025 CIP includes Suburban Park phase A improvements, Cecil Irvin Park improvements, Tudek Park Phase IIIA, and restroom facilities at Haymarket Park.

The CIP also includes two park master plan updates. Fairbrook and Greenbriar/Saybrook Parks

| FERGUSON TOWNSHIP                                    |                   |                |                |                |               |                |                  |
|--|-------------------|----------------|----------------|----------------|---------------|----------------|------------------|
| 2021 – 2025 CIP CAPITAL EQUIPMENT DETAIL-CASH BASIS  |                   |                |                |                |               |                |                  |
| PARK IMPROVEMENT FUND 34                             |                   |                |                |                |               |                |                  |
| 34,400,452,750                                       |                   |                |                |                |               |                |                  |
| Description  | Loan/Grant Amount | 2021           | 2022           | 2023           | 2024          | 2025           | TOTAL            |
| Cecil Irvin Park Phase II                            | 160,000           |                | 320,000        |                |               |                | 320,000          |
| Community Orchard Program                            |                   |                | 10,000         |                |               |                | 10,000           |
| Compost Facility at Meadows Park                     |                   |                |                |                |               | 5,000          | 5,000            |
| Compost Toilet in Township Park                      |                   |                | 25,000         |                |               |                | 25,000           |
| Fairbrook Park Master Plan Update                    |                   | 25,000         |                |                |               |                | 25,000           |
| Fairbrook Park Native Landscape Areas                |                   |                | 6,000          |                |               |                | 6,000            |
| Fence Installation @Louis E Silvi Baseball Field     |                   | 6,000          |                |                |               |                | 6,000            |
| Greenbriar/Saybrook Master plan                      |                   |                |                | 25,000         |               |                | 25,000           |
| Haymarket Restroom Facilities                        |                   |                |                | 120,000        |               |                | 120,000          |
| Homestead Park Play Equipment                        |                   | 75,000         |                |                |               |                | 75,000           |
| Landscape Buffer @ Whitehall Regional Park (Fund 31) |                   | 40,360         |                |                |               |                | 40,360           |
| Park Surveying Program                               |                   | 10,000         | 10,000         | 10,000         | 10,000        | 10,000         | 50,000           |
| Playground Safety & Updates                          |                   | 37,500         | 37,500         | 37,500         | 37,500        | 37,500         | 187,500          |
| Songbird Sanctuary Passive Recreation                |                   | 50,000         |                |                |               |                | 50,000           |
| Suburban Park Offsite Trail Connection               |                   | 2,500          |                |                |               |                | 2,500            |
| Suburban Park Phase 1 Design & Permitting            |                   | 80,000         |                |                |               |                | 80,000           |
| Suburban Park Phase 1A Construction                  | 275,000           | 550,000        |                |                |               |                | 550,000          |
| Tudek Park Phase IIIA                                |                   |                |                |                |               | 355,000        | 355,000          |
| Veterans Memorial @ Louis E Silvi Baseball Field     | 50,000            |                |                | 50,000         |               |                | 50,000           |
| <b>Total</b>   | <b>485,000</b>    | <b>876,360</b> | <b>408,500</b> | <b>242,500</b> | <b>47,500</b> | <b>407,500</b> | <b>1,982,360</b> |



**Capital Improvement Program 2021 - 2025  
Municipal Parks**







# Suburban Park Master Plan

Ferguson Township, Centre County, Pennsylvania  
May 2019

Prepared For:



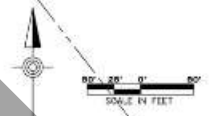
Prepared By:





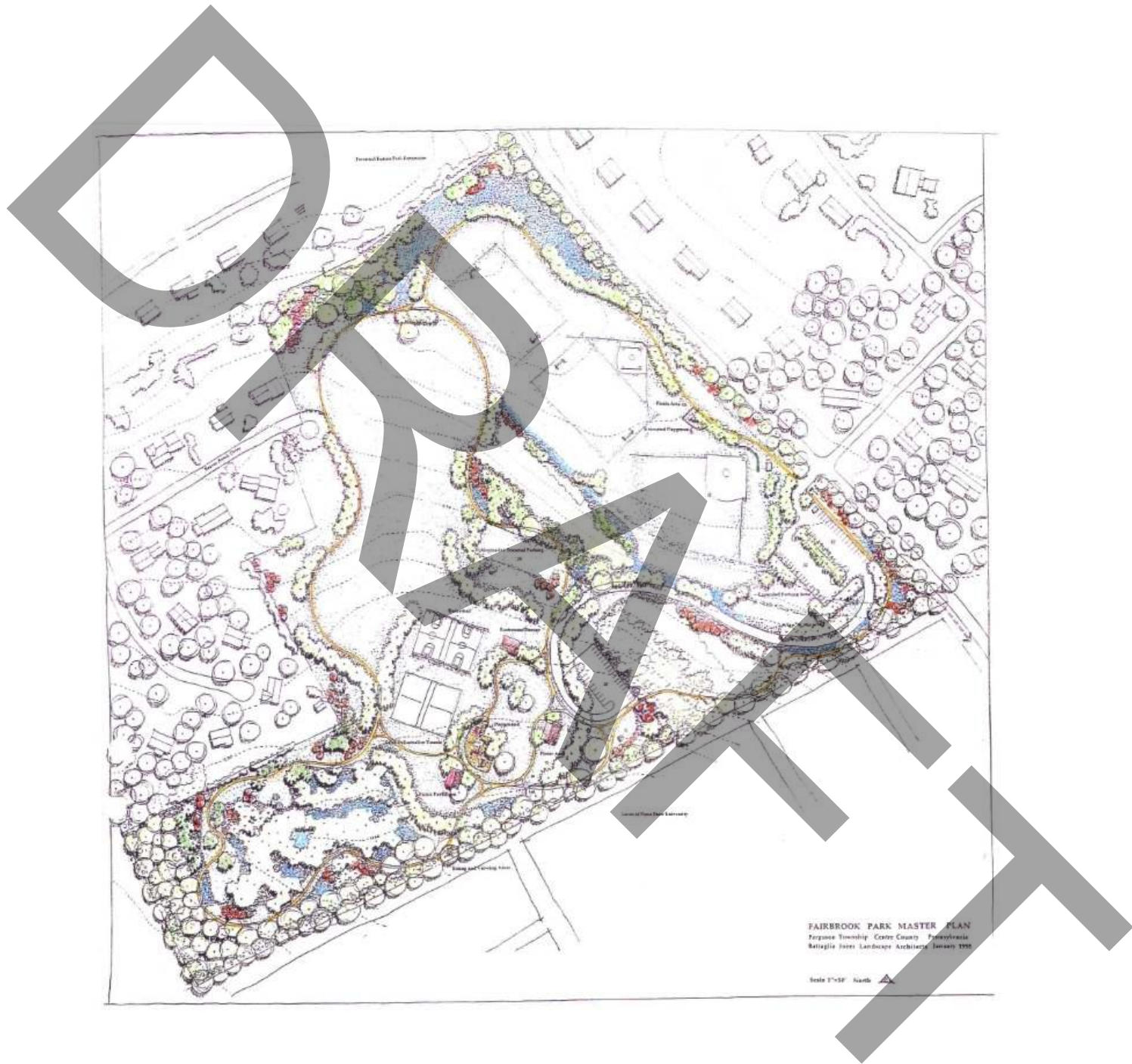


**DRAFT PLAN**  
**WESTFIELD/HILLSIDE FARM ESTATES PARK**  
**MASTER SITE DEVELOPMENT PLAN**  
 FERGUSON TOWNSHIP  
 CENTRE COUNTY, PENNSYLVANIA



SCALE: 1" = 50'  
 JOB#: R000769.0425  
 DATE: JUNE 22, 2011

**HRG**  
 Hebert, Rossiter & Grubb, Inc.  
 Engineering & Related Services  
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 State College, PA 16801  
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 www.hrginc.com





## Strategic Plan Alignment

The Capital Improvement Plan seeks to advance the goals, objectives, and action steps as outlined in the Ferguson Township Strategic Plan. Over the next five years, several of the Strategic Plan items will be accomplished through the proposed expenditures in the Capital Improvement Plan.

**Objective 10.1: Promote environmental and social stewardship in parkland development.**

| <b>2021</b>  |                  |
|--|------------------|
| <b>Suburban Park - Phase 1 Design and Permitting</b>   | <b>\$80,000</b>  |
| There was an appropriation in the 2020 Operating Budget for the Township to perform a hydraulics and hydrology analysis to design the floodway channel through Suburban Park to fulfill the requirements before constructing Suburban Park - Phase 1. This work is scheduled to begin mid to late 2020 and will require funding from the 2021 budget to complete the task.   |                  |
| <b>Suburban Park Offsite Trail Connection</b>  | <b>\$2,500</b>   |
| Suburban Park – Phase 1 park improvements include a new ADA accessible route that would extend along the southeast edge to form a perimeter trail loop. The loop has a recommended option to create a southeast offsite connection to the existing trail that links to regional destinations, which will require a public access easement. Staff recommends funding based on market value to obtain the public access easement pending Penn State University approval.   |                  |
| <b>Suburban Park Phase 1A</b>  | <b>\$550,000</b> |
| The Suburban Park Master Plan Update was approved by the BOS May 2019. Staff recommends the Township initiate park improvements by budgeting for Phase A1 to allow for the drainage improvements, which will create a free-flowing drainage channel through the park. Also, part of this phase will include stormwater BMP’s associated with the channel and the bridge/boardwalk crossings. The Township applied for and expects a grant award from DCNR C2P2. The Township’s obligation will be 50 percent of the budgeted amount if awarded the grant.          |                  |
| <b>Park Surveying Program</b>  | <b>\$10,000</b>  |
| Staff recommends the Township initiate the Park Surveying Program to annually prioritize and budget 1 to 2 parks to be surveyed for purposes of identifying the park property boundary lines to install corner split rail fence. The recommended program will support and assist Township staff in responding with timely and accurate information concerning park boundary lines in response to yard waste dumpings, matters, dead trees, sinkholes, mowing, and related onsite issues. Fairbrook Park and Greenbriar-Saybrook Park would be considered for 2021. |                  |
| <b>Fence Installation at Louis E. Silvi Baseball Field</b>   | <b>\$6,000</b>   |
| Improvements to the dugout area to address safety concerns.  |                  |
| <b>Songbird Sanctuary – Passive Recreation</b>   | <b>\$50,000</b>  |
| The Township acquired 9 acres of the property identified as Natural Area Conservation on the 2008 Ferguson Township Official Map. In 2019, Staff, along with the Ferguson Township Parks and Recreation Committee, presented to the Parks and Recreation Committee the Master Plan draft. Staff will include cost estimates to submit a pre-final Master Plan to the Board of Supervisors for their consideration. The Master Plan recommends passive recreational amenities such as walking and dirt  |                  |

|   |                  |
|---|------------------|
| bike trails, educational kiosks, nesting boxes, educational signage, and benches for an enjoyable wooded area to recreate in an otherwise urbanized environment.  |                  |
| <b>Homestead Park Play Equipment</b>  | <b>\$75,000</b>  |
| The Parks and Recreation Department is recommending updating and adding age-appropriate play equipment and installation by a certified installer.   |                  |
| <b>Fairbrook Park Master Plan Update</b>  | <b>\$25,000</b>  |
| Fairbrook Park is a 23-acre public facility with playing fields, play areas, picnic facilities, perimeter walking path, hard court, and parking facilities. The park offers an opportunity to convert some of the highly maintained turf areas to low maintenance as no-mow or pollinator areas. A revised master plan would evaluate the areas of the park for conversion as well as consider improving amenities. The revised master plan is anticipated to be updated in 2022 to identify specific park improvements and a probable construction cost opinion to serve as a more accurate planning tool. |                  |
| <b>Landscape Buffer at Whitehall Road Regional Park – Fund 31</b>   | <b>40,360</b>    |
| Funds allocated to have the landscape buffer planted as per the Land Development Plan.  |                  |
| <b>Playground Safety and Contingency Program</b>  | <b>\$37,500</b>  |
| This item provides funding for equipment upgrades and replacements to meet playground safety standards.   |                  |
| <b>2022</b>   |                  |
| <b>Community Orchard Program</b>  | <b>\$10,000</b>  |
| Some residents request a community Orchard program.   |                  |
| <b>Fairbrook Park Natural Landscape Areas</b>   | <b>\$6,000</b>   |
| The Board of Supervisors approved a Grow Zone and two designated native landscape areas at Fairbrook Park. This appropriation will support the removal of the existing brush, purchasing seed mix, and signage.   |                  |
| <b>Compost Toilet Installation in Township Park</b>   | <b>\$25,000</b>  |
| In December 2018, the Board referred a request to the Parks and Recreation Committee to review and recommend a location for the installation of a compost toilet in a Township park. The staff has obtained specifications on a Clivus Multrum Model M54 Compost Toilet and has budgeted an appropriation adequate for one installation at a location to be determined  |                  |
| <b>Park Surveying Program</b>   | <b>\$10,000</b>  |
| This is a continuation of the park surveying program mentioned in 2021.   |                  |
| <b>Cecil Irvin Park Phase II</b>  | <b>\$320,000</b> |
| The Township plans to submit a grant application to the Department of Conservation and Natural Resources' Community Conservation Partnerships Program in 2020 to continue the development of Cecil Irvin Park. Planned improvements include a porous pavement parking area off of Nixon Road, a pavilion, and a connecting shared use path to the existing developed area of the park. The amount budgeted reflects the total cost of the project, but a 50% grant match will be requested  |                  |

|   |                  |
|---|------------------|
| <b>Playground Safety and Contingency Program</b>  | <b>\$37,500</b>  |
| This item provides funding for equipment upgrades and replacements to meet playground safety standards.   |                  |
| <b>2023</b>   |                  |
| <b>Saybrook/Greenbriar Master Plan</b>  | <b>\$25,000</b>  |
| Saybrook/Greenbriar Park is an 8.39-acre public facility that offers a basketball court, play areas, pavilion, walking path, and parking facilities. The Township Playground Inspector recommends total replacement of playground equipment will soon be needed. The park offers the opportunity to convert some of the highly maintained turf areas to low maintenance as no-mow or pollinator areas. A revised master plan would evaluate the areas of the park for conversion as well as consider improving amenities. |                  |
| <b>Haymarket Park Restroom Facilities -</b>   | <b>\$120,000</b> |
| The master plan for Haymarket Park includes the construction of restroom facilities. This park is a highly-used, centralized park. Currently, the only Township park where permanent restroom facilities are constructed is at Tom Tudek Memorial Park.   |                  |
| <b>Veterans Memorial at Louis E. Silvi Baseball Field</b>   | <b>\$50,000</b>  |
| Funding to install Veterans memorial at the field. Partial funding will come from Louis E. Silvi Baseball Foundation.   |                  |
| <b>Park Surveying Program</b>   | <b>\$10,000</b>  |
| This is a continuation of the park surveying program mentioned in 2021.   |                  |
| <b>Playground Safety &amp; Update Program</b>   | <b>\$37,500</b>  |
| This item provides funding for equipment upgrades and replacements to meet playground safety standards.   |                  |
| <b>2024</b>   |                  |
| <b>Park Surveying Program</b>   | <b>\$10,000</b>  |
| This is a continuation of the park surveying program mentioned in 2021.   |                  |
| <b>Playground Safety and Contingency Program</b>  | <b>\$37,500</b>  |
| This item provides funding for equipment upgrades and replacements to meet playground safety standards.   |                  |
| <b>2025</b>   |                  |
| <b>Compost Facility at Meadows Park</b>   | <b>\$5,000</b>   |
| In collaboration with residents, staff recommends the Township designate a compost facility at Meadows Park.  |                  |
| <b>Tom Tudek Memorial Park Phase IIIA</b>   | <b>\$355,000</b> |

Completion of Tudek Park Phase 3a includes the construction of two basketball courts, completion of remaining sidewalk connections, paving the remainder of the parking lot, and associated landscaping and stormwater improvements. Phase IIIA is located on land owned by the Tom Tudek Memorial Trust and is adjacent to the park entrance on Herman Drive.

|                               |                 |
|-------------------------------|-----------------|
| <b>Park Surveying Program</b> | <b>\$10,000</b> |
|-------------------------------|-----------------|

This is a continuation of the park surveying program mentioned in 2021.

|   |                 |
|---|-----------------|
| <b>Playground Safety &amp; Update Program</b> | <b>\$37,500</b> |
|---|-----------------|

This item provides funding for equipment upgrades and replacements to meet playground safety standards.

DRAFT

FUND 31

*REGIONAL CAPITAL RECREATION  
PROJECTS FUND*

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**31 REGIONAL CAPITAL RECREATION PROJECTS FUND**

This fund was created to account for the transactions related to the sales agreement for the land sale between Ferguson Township, Lesser Haubert, and Penn State University for the Whitehall Regional Park. It is currently being used to pay for the Centre Region Regional Park Debt. For 2021, the budget includes a transfer to the township Park Improvement Fund (34)

**REVENUES**

**341 INTEREST REVENUE**

|                                 | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|---------------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>341.000 Interest Revenue</b> | <b>\$27,007</b> | <b>\$15,000</b> | <b>\$15,000</b>   | <b>\$15,000</b> |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

**387 PRIVATE CONTRIBUTIONS**

|  | 2019<br>Actual   | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|------------------|----------------|-------------------|----------------|
| <b>387.000 Developer Contributions</b> | <b>\$400,000</b> | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

This account represents revenue related to developer contributions toward regional park and recreation projects.

**EXPENDITURES**

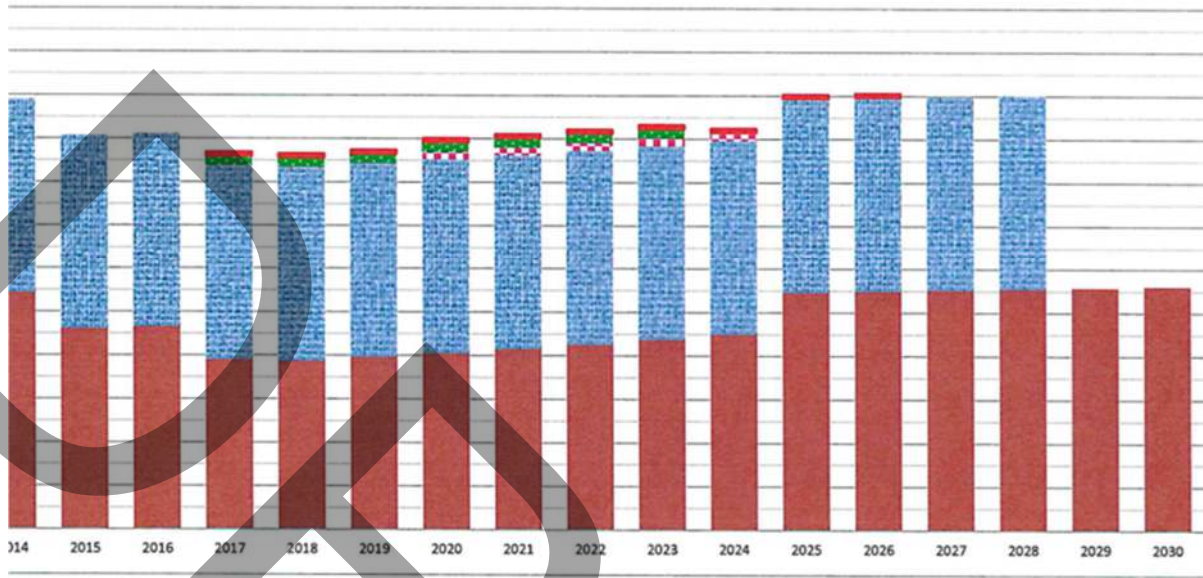
**452 REGIONAL PARKS CAPITAL PROJECTS**

|  | 2019<br>Actual   | 2020<br>Budget   | 2020<br>Projected | 2021<br>Budget   |
|--|------------------|------------------|-------------------|------------------|
| <b>452.535 CRPR Regional Parks Capital</b> | <b>\$130,461</b> | <b>\$102,856</b> | <b>\$102,856</b>  | <b>\$106,459</b> |

Per the direction of the Board of Supervisors, beginning in 2014, the budget included payment of the Township's Centre Region COG Regional Capital Parks debt service from this fund. This fund is restricted for use under the resolution establishing the fund.

Below is the debt schedule provided by CRPR for the pools and the park's debt.

**Debt Repayment Projection - Pools and Regional Parks**



|   | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>452.750 Regional Park –<br/>Capital Improvements</b> | <b>\$6,066</b>         | <b>\$40,360</b>        | <b>\$0</b>                | <b>\$40,360</b>        |

The Board established this account in 2019 for funding commitments to regional park projects outside of debt service. For 2021, the township is carrying over \$40,360 for landscape buffer at the Whitehall Regional Park.

**492 INTERFUND OPERATING TRANSFERS-OUT**

|  | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>492.034 Transfer to Park<br/>Improvement Fund</b> | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                | <b>\$235,000</b>       |

This line item represents transfers to the Park Improvement Fund (34).

FUND 32

TRANSPORTATION IMPROVEMENT  
FUND

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**32 TRANSPORTATION IMPROVEMENT FUND**

The Transportation Improvement Fund was created in 2001 to secure sufficient funding for major road projects. In October 2001, the Board of Supervisors adopted an ordinance increasing the earned income and real estate transfer tax and a resolution increasing the real estate tax. The Board further directed that a specific fund is established to account for the taxes collected from these increased tax rates. The Transportation Improvement Fund has been established under Resolution 2001-25. Later it was expanded further to include all road projects and related bike paths and drainage projects. In 2021, stormwater projects are included in a separate stormwater fund 20.

**REVENUES**

**341 INTEREST REVENUE**

|                                 | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|---------------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>341.000 Interest Revenue</b> | <b>\$82,509</b> | <b>\$50,000</b> | <b>\$50,000</b>   | <b>\$50,000</b> |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

**351 FEDERAL GRANT REVENUES**

|                              | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|------------------------------|----------------|----------------|-------------------|----------------|
| <b>351.030 Federal Grant</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

No federal funding is budgeted for the current year.

**354 STATE GRANT REVENUES**

|                              | 2019<br>Actual  | 2020<br>Budget   | 2020<br>Projected | 2021<br>Budget   |
|------------------------------|-----------------|------------------|-------------------|------------------|
| <b>354.030 PennDOT Grant</b> | <b>\$80,000</b> | <b>\$768,000</b> | <b>\$160,000</b>  | <b>\$606,900</b> |

Grant funding is budgeted for the ARLE (Automated Red Light Enforcement) grant for detection upgrades \$108,000, and traffic signal enhancements \$498,900.

**387 PRIVATE CONTRIBUTIONS**

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>387.000 Developer Contributions</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

This line item provides for the developer’s contributions.

**392 INTERFUND TRANSFERS**

| 392.001 Transfer from General Fund | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|------------------------------------|-------------|-------------|----------------|-------------|
|                                    | \$1,444,757 | \$1,126,496 | \$1,061,173    | \$1,093,397 |

In 2020, the township reduced the allocation from the transfer tax from 60% to 40%. The tax allocations are listed below:

| Tax                  | Rate   |
|----------------------|--------|
| Real Estate          | 21.88% |
| Real Estate Transfer | 40.00% |
| Earned Income Tax    | 3.214% |

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

| 2021 CALCULATION         |             |        |                    |
|--------------------------|-------------|--------|--------------------|
| DESCRIPTION              | AMOUNT      | RATE   | EXTENDED           |
| Real Estate Tax          | \$1,459,527 | 21.88% | \$319,345          |
| Real Estate Transfer Tax | \$1,400,000 | 40.00% | \$560,000          |
| Earned Income Tax        | \$6,660,000 | 3.214% | \$214,052          |
| <b>Total</b>             |             |        | <b>\$1,093,397</b> |
| 2020 CALCULATION         |             |        |                    |
| DESCRIPTION              | AMOUNT      | RATE   | EXTENDED           |
| Real Estate Tax          | \$1,445,125 | 21.88% | \$316,193          |
| Real Estate Transfer Tax | \$1,300,000 | 40.00% | \$520,000          |
| Earned Income Tax        | \$7,000,000 | 3.214% | \$224,980          |
| <b>Total</b>             |             |        | <b>\$1,061,173</b> |

**EXPENDITURES**

**408 PUBLIC WORKS-ENGINEERING**

| 408.314 Engineering Design | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|----------------------------|-------------|-------------|----------------|-------------|
|                            | \$29,631    | \$180,000   | \$0            | \$113,000   |

This account represents the costs of engineering for various road and road-related projects, mostly carryover from 2020. For 2021, this line item includes \$55,000 for the Pine Grove Mills mobility study, \$38,000 for ARLE design, \$20,000 for SR26 & SR45 signal study, and warrant analysis.

**434 STREET LIGHTS**

| 434.361 Street Light Construction | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-----------------------------------|-------------|-------------|----------------|-------------|
|                                   |             |             |                |             |

\$0                      \$0                      \$0                      \$101,000

This item provides funding for capital expenses related to the Pine Grove Mills street light project to remove the lights from tariff and install meters and disconnects to allow FTPW to service the lights and install LED lamp retrofits. This item is a carryover from 2020.

**439 ROAD CAPITAL CONSTRUCTION**

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>439.310 Professional Services-ROW Appraisal</b> | \$0            | \$0            | \$0               | \$0            |

This item provides funding for any necessary appraisal fees for capital road projects.

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>439.313 Right of Way Acquisition Costs</b> | \$22,667       | \$0            | \$0               | \$26,000       |

This item provides funding for any necessary easements required for capital road projects such as a traffic signal at Science Park/Sandy Drive (north) \$26,000

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>439.360 Utility Relocation Costs</b> | \$0            | \$0            | \$0               | \$0            |

This fund will be utilized for any utility relocation costs for capital road improvement projects currently under design. Impacts on utilities will be minimized, and known effects are discussed with utility providers in advance; however, not all impacts have been identified.

|                                     | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------------|----------------|----------------|-------------------|----------------|
| <b>439.610 Capital Construction</b> | \$1,782,783    | \$2,856,400    | \$2,350,000       | \$1,533,900    |

| PROJECT DESCRIPTION   | AMOUNT    |
|---|-----------|
| ADA Handicap Ramps  | \$95,000  |
| ARLE traffic signal performance metrics   | \$598,900 |
| Bike paths, parking lots seal coating   | \$32,000  |
| Science Park/Sandy Drive (north) traffic signal   | \$525,000 |
| Traffic signal cabinet upgrade at Science Park and West College Ave (reclass from 30.430.750 equipment) | \$15,000  |
| Gatesburg Road, mill and overlay select section   | \$95,000  |

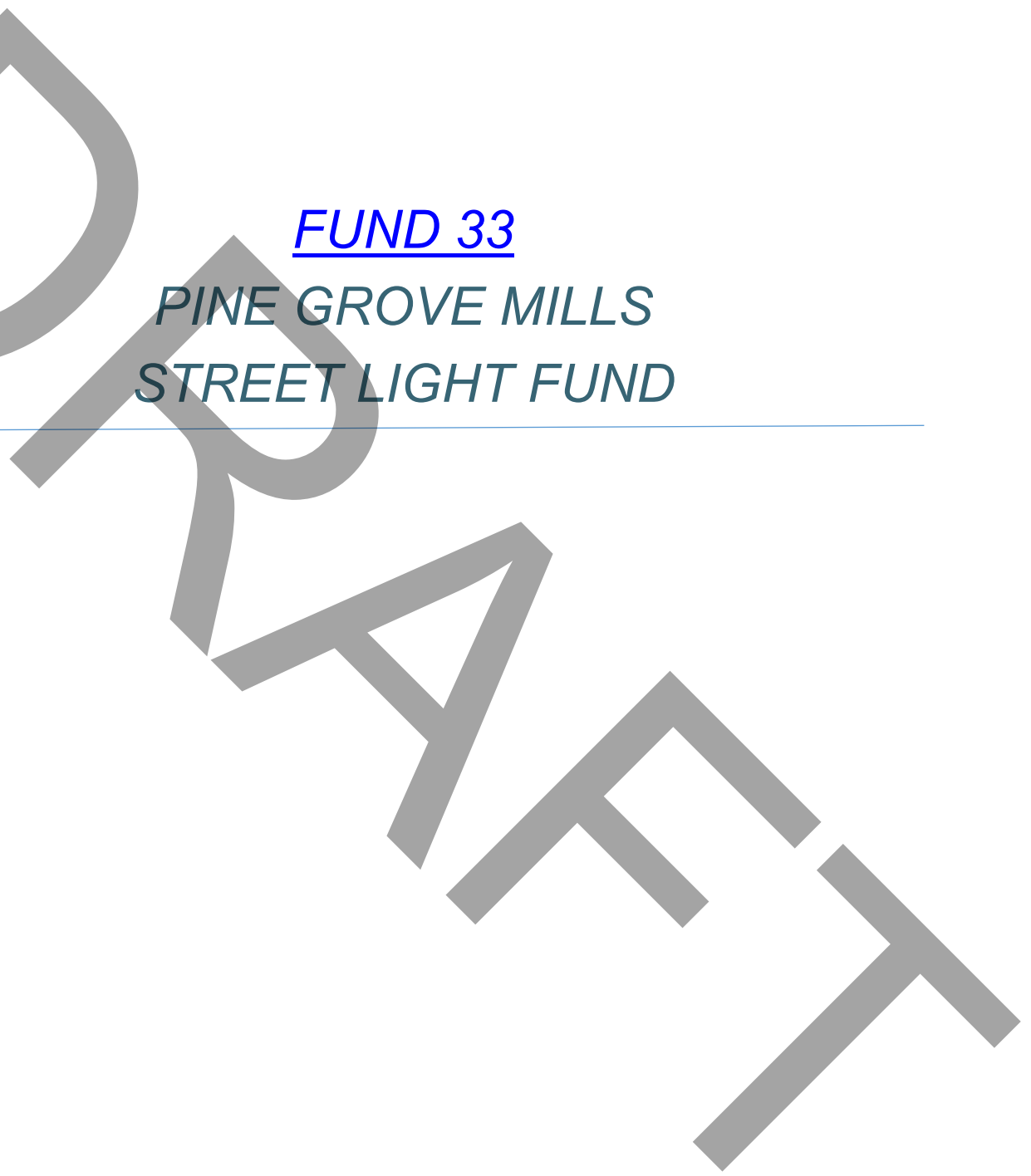
|   |           |
|---|-----------|
| Harold Drive, (reconstruct base and improve drainage and base course asphalt by FTPW ) scratch and overlay pavement by contract | \$38,000  |
| Radar detection replacement at 3 intersections utilizing \$108,000 ARLE grant and \$27,000 local funds                          | \$135,000 |
| Pine Grove Mills LED light conversion (carryover) see 434.361   | \$0       |

DRAFT

FUND 33

*PINE GROVE MILLS  
STREET LIGHT FUND*

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**33 PINE GROVE MILLS STREET LIGHT FUND**

The Pine Grove Mills Streetlight Fund was created to accumulate funding for the installation of decorative street lights in western Pine Grove Mills. The desire is to leverage local funding with state or federal funding

**REVENUES**

**341 INTEREST REVENUE**

|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|----------------|----------------|-------------------|----------------|
| <b>341.000 Interest Revenue</b> | <b>\$312</b>   | <b>\$300</b>   | <b>\$300</b>      | <b>\$300</b>   |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

**387 DEVELOPER CONTRIBUTIONS**

|                                      | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------------|----------------|----------------|-------------------|----------------|
| <b>387.020 Private Contributions</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

This line item accounts for the contributions for the Pine Grove Mills street light project

**EXPENDITURES**

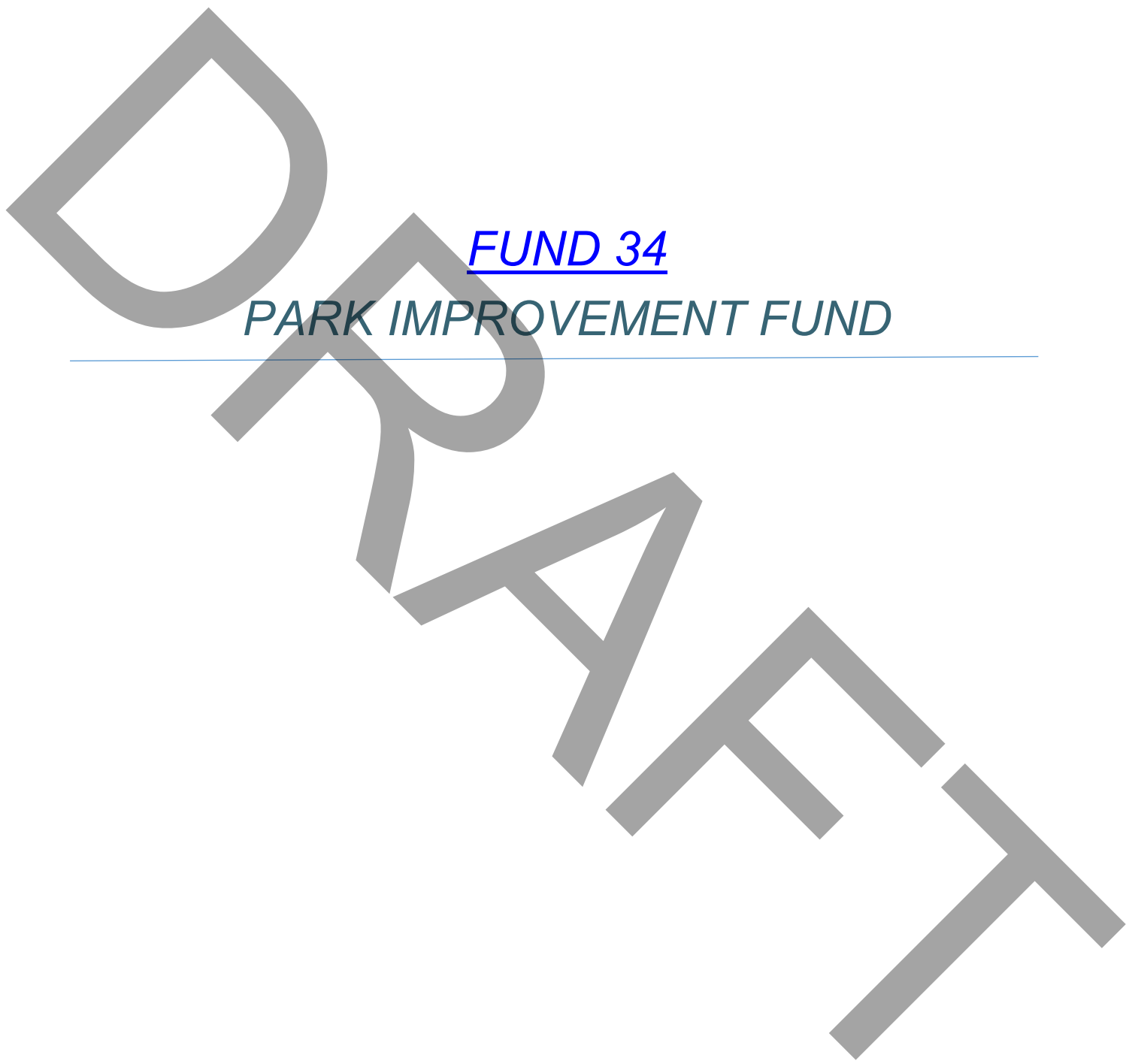
**439 CAPITAL CONSTRUCTION**

|                                     | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------------|----------------|----------------|-------------------|----------------|
| <b>439.610 Capital Construction</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

This line item accounts for the costs of construction of the Pine Grove Mills street lights.

FUND 34  
*PARK IMPROVEMENT FUND*

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### 34 PARK IMPROVEMENT FUND

The Park Improvement Fund was established to account for fee-in-lieu related to township parks. In 2020, It has been expanded to include all township park projects.

#### REVENUES

##### 341 INTEREST REVENUE

|                                 | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021 Budget    |
|---------------------------------|----------------|----------------|-------------------|----------------|
| <b>341.000 Interest Revenue</b> | <b>\$1,962</b> | <b>\$2,000</b> | <b>\$1,500</b>    | <b>\$2,000</b> |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

##### 354 STATE GRANT REVENUE

|                                   | 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget      |
|-----------------------------------|-------------|-------------|----------------|------------------|
| <b>354.010 DCNR Grant Revenue</b> | <b>\$0</b>  | <b>\$0</b>  | <b>\$0</b>     | <b>\$250,000</b> |

The township applied and was approved for a grant for Suburban Park construction. The grant money is expected to be received in 2021.

##### 387 DEVELOPER CONTRIBUTIONS

|                                      | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021 Budget      |
|--------------------------------------|----------------|----------------|-------------------|------------------|
| <b>387.000 Private Contributions</b> | <b>\$387</b>   | <b>\$0</b>     | <b>\$0</b>        | <b>\$140,000</b> |

This account reflects contributions from the public and other private entities. For 2021, it is expected that UAJA will contribute funding for design (\$50,000) and construction (\$90,000) for Suburban Park drainage

##### 392 INTERFUND OPERATING TRANSFERS

|   | 2019<br>Actual | 2020<br>Budget   | 2020<br>Projected | 2021 Budget     |
|---|----------------|------------------|-------------------|-----------------|
| <b>392.001 Transfer from General Fund</b> | <b>\$0</b>     | <b>\$150,000</b> | <b>\$75,000</b>   | <b>\$75,000</b> |

Beginning in 2020, the Township park's capital projects are included in this Fund. This line item represents interfund transfers from the General Fund.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021 Budget      |
|--|----------------|----------------|-------------------|------------------|
| <b>392.031 Transfer from Regional Parks Fund</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>        | <b>\$235,000</b> |

This line item represents transfers from the Regional Capital Recreation Projects Fund (31) to maintain sufficient funding for park projects.

**EXPENDITURES**

**454 PARK IMPROVEMENTS**

| <b>454.000 Undesignated Park Projects</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
|   | <b>\$0</b>         | <b>\$142,000</b>   | <b>\$0</b>            | <b>\$57,000</b>    |

|  |          |
|--|----------|
| Playground safety and Contingency program        | \$37,000 |
| Park Surveying Program                           | \$10,000 |
| Trash/Recycle container update & upgrade program | \$10,000 |

| <b>454.010 Homestead Park Projects</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$0</b>         | <b>\$0</b>         | <b>\$2,000</b>        | <b>\$75,600</b>    |

|                                   |          |
|-----------------------------------|----------|
| Play Equipment Installation       | \$75,000 |
| Replace two diseased spruce trees | \$600    |

| <b>454.020 Suburban Park Projects</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                       | <b>\$0</b>         | <b>\$75,000</b>    | <b>\$21,000</b>       | <b>\$632,500</b>   |

|   |           |
|---|-----------|
| Phase 1 Design and Permitting           | \$80,000  |
| Offsite Trail Connection                | \$2,500   |
| Phase 1a construction (\$200,000 grant) | \$550,000 |

| <b>454.030 Greenbriar/Saybrook Park Projects</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$0</b>         | <b>\$0</b>         | <b>\$2,000</b>        | <b>\$200</b>       |

|             |       |
|-------------|-------|
| Tree buffer | \$200 |
|-------------|-------|

| <b>454.040 Haymarket Park Projects</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--|--------------------|--------------------|-----------------------|--------------------|
|  | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>            | <b>\$5,000</b>     |

|  |         |
|--|---------|
| Tree and shrub planting carry over from 2020 | \$5,000 |
|--|---------|

| <b>454.080 Tudek Park Projects</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|------------------------------------|--------------------|--------------------|-----------------------|--------------------|

**\$0                      \$45,600                      \$0                      \$0**

|  |         |
|--|---------|
| No projects for the current year   | \$0     |
| Convert three stormwater basins to pollinator habitat areas to increase infiltration at Tudek Park | \$1,600 |

|  |                        |                        |                           |                    |
|--|------------------------|------------------------|---------------------------|--------------------|
| <b>454.090 Cecil Irvin Park Projects</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|  | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                | <b>\$500</b>       |

|                             |       |
|-----------------------------|-------|
| Shrub and plant replacement | \$500 |
|-----------------------------|-------|

|  |                        |                        |                           |                    |
|--|------------------------|------------------------|---------------------------|--------------------|
| <b>454.100 Fairbrook Park Projects</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|  | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                | <b>\$25,000</b>    |

|                    |          |
|--------------------|----------|
| Master Plan Update | \$25,000 |
|--------------------|----------|

|   |                        |                        |                           |                    |
|---|------------------------|------------------------|---------------------------|--------------------|
| <b>454.110 Songbird Sanctuary Park Projects</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|   | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                | <b>\$50,000</b>    |

|                            |          |
|----------------------------|----------|
| Master Plan Implementation | \$50,000 |
|----------------------------|----------|

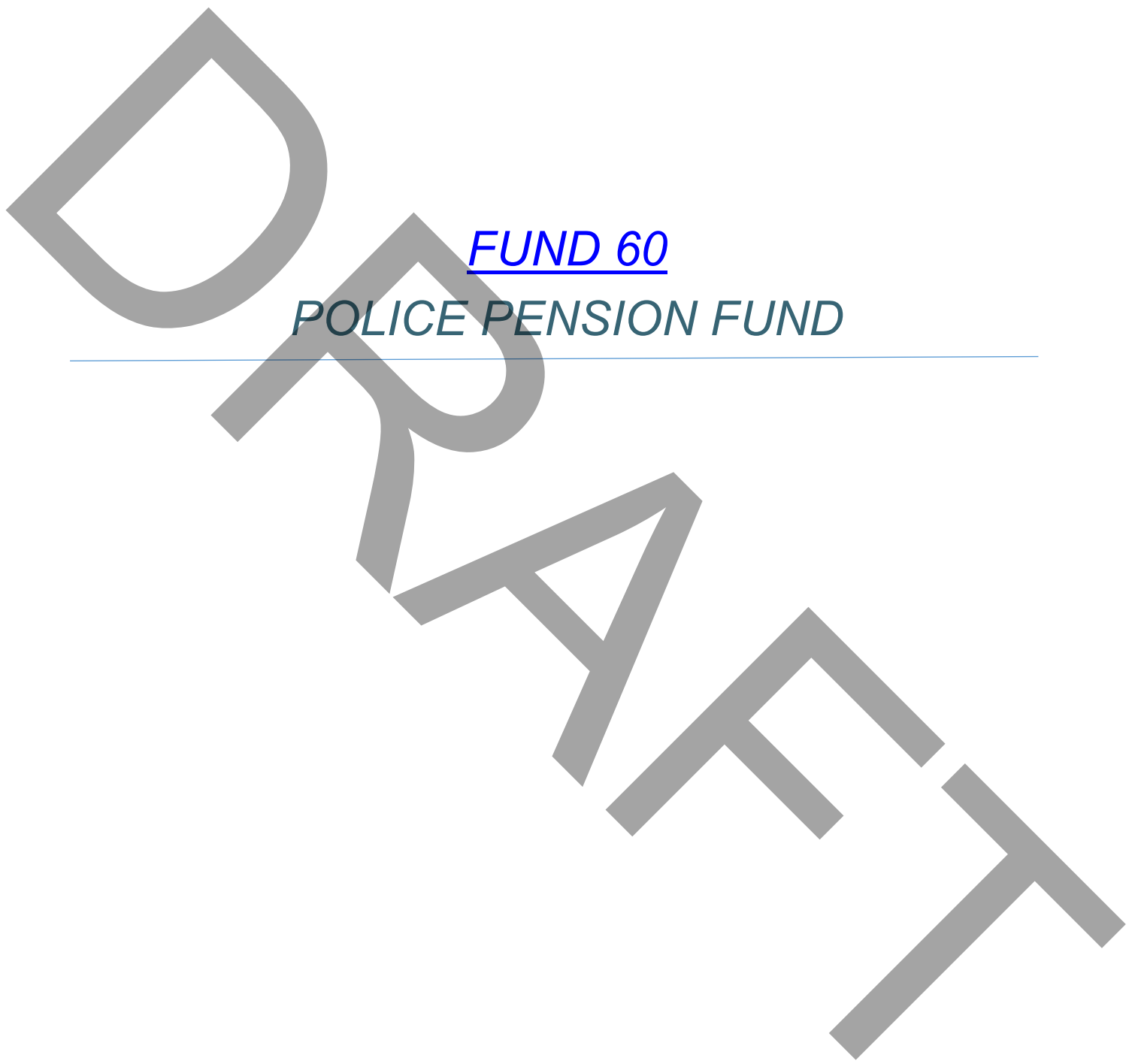
|   |                        |                        |                           |                    |
|---|------------------------|------------------------|---------------------------|--------------------|
| <b>454.120 Louis E. Silvi Baseball Complex Projects</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021 Budget</b> |
|   | <b>\$0</b>             | <b>\$0</b>             | <b>\$0</b>                | <b>\$6,200</b>     |

|                    |         |
|--------------------|---------|
| Fence Installation | \$6,000 |
| Tree replacement   | \$200   |

FUND 60

*POLICE PENSION FUND*

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## 60 POLICE PENSION TRUST FUND

The Police Pension Trust Fund was established to account for the benefit of township police bargaining unit members and retirees. It is a defined benefit plan where investments are grouped and managed by the pension committee and the third party administrator. The plan determines the retirement benefits.

### REVENUES

#### 341 INTEREST REVENUE

| 341.000 Interest Revenue | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------|----------------|----------------|-------------------|----------------|
|                          | \$148,459      | \$100,000      | \$100,000         | \$100,000      |

This account represents the interest income revenue for the pension plan.

| 341.010 Realized Gains/Losses | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------|----------------|----------------|-------------------|----------------|
|                               | \$135,710      | \$0            | \$0               | \$0            |

This account represents the realized gains/losses on the sales of securities in the plan.

| 341.020 Unrealized Gains/Losses | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------|----------------|----------------|-------------------|----------------|
|                                 | \$642,158      | \$0            | \$0               | \$0            |

This account represents the unrealized gains/losses of securities not sold in the plan.

#### 355 STATE SHARED PAYMENTS

| 355.050 Act 205 State Funding | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|-------------------------------|----------------|----------------|-------------------|----------------|
|                               | \$282,084      | \$303,383      | \$303,383         | \$361,367      |

This account reflects the expected State funding for the police pension. This budget is based on the 2021 Minimum Municipal Obligation estimate and the current year's Act 205 State funding.

| <b>FERGUSON TOWNSHIP</b>              |                  |                  |
|---------------------------------------|------------------|------------------|
| <b>ACT205 REFUND CALCULATION</b>      |                  |                  |
| <b>Description</b>                    | <b>2020</b>      | <b>2021</b>      |
| Police MMO                            | 303,383          | 361,367          |
| Non-Uniform MMO                       | 250,852          | 234,511          |
| <b>Gross Pension Expense Subtotal</b> | <b>554,235</b>   | <b>595,878</b>   |
| Less State Funding                    | (418,526)        | (418,526)        |
| <b>Net Township Pension Cost</b>      | <b>135,709</b>   | <b>177,352</b>   |
| Less Township Funding (26 pays)       | (200,000)        | (200,000)        |
| <b>Refund due to General Fund</b>     | <b>-\$64,291</b> | <b>-\$22,648</b> |
| <b>Total State Funding</b>            | <b>418,526</b>   | <b>418,526</b>   |
| Less Police MMO                       | (303,383)        | (361,367)        |
| <b>Non Uniform State Funding</b>      | <b>115,143</b>   | <b>57,159</b>    |

| <b>389.020 Employee Contributions</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                       | \$82,076           | \$103,200          | \$85,000              | \$85,000           |

Under Act 600, limitations for Home Rule Municipalities are limited to a maximum of 5% pension contribution since they also contribute to Social Security. This line item represents the funding required to meet the Police MMO (Minimum Municipal Obligation).

Due to the funding shortfalls, uniform employees (including the chief) will be required to contribute the maximum allowed 5% of gross base pay.

| <b>389.030 Military Buyback</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                 | \$21,570           | \$0                | \$0                   | \$0                |

This line item represents specific employee contributions for members who served in the military.

## EXPENDITURES

### 410 PUBLIC SAFETY

| <b>410.197 Retired Payroll</b> | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|--------------------------------|--------------------|--------------------|-----------------------|--------------------|
|                                | \$268,746          | \$288,000          | \$288,000             | \$288,000          |



This amount is being budgeted to cover the costs associated with 11 retired police officers:

|                  |                  |
|------------------|------------------|
| Robert Barry     | \$21,120         |
| Bernard Torsell  | 23,205           |
| Edward Connor    | 29,773           |
| John Conti       | 26,836           |
| Drew Clemson     | 27,030           |
| Stacy Spicer     | 27,592           |
| Keith Fitzgerald | 8,210            |
| Rob Glenny       | 35,927           |
| David Mulfinger  | 31,148           |
| Ed Zweig         | 31,398           |
| Michael Kenny    | 639              |
| Timothy Stringer | 25,116           |
| <b>Total</b>     | <b>\$287,994</b> |

|                                 | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|---------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>410.229 Meeting Expenses</b> | <b>\$45</b>            | <b>\$350</b>           | <b>\$250</b>              | <b>\$350</b>           |

This account provides quarterly meeting expenses related to the police Pension plan's administration and any ad hoc meetings called.

|                               | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|-------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>410.310 Actuarial Fees</b> | <b>\$6,200</b>         | <b>\$0</b>             | <b>\$4,200</b>            | <b>\$0</b>             |

This account represents actuarial pension fees. Actuarial studies are required every two years. The most recent study was completed in 2019. The next study is due in 2021.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>410.311 Payroll Processing Fees</b> | <b>\$737</b>   | <b>\$700</b>   | <b>\$700</b>      | <b>\$700</b>   |

This account represents the cost of providing pension payroll for the retired officers through a 3<sup>rd</sup> party payroll processor.

|                            | 2019<br>Actual  | 2020<br>Budget  | 2020<br>Projected | 2021<br>Budget  |
|----------------------------|-----------------|-----------------|-------------------|-----------------|
| <b>410.312 Broker Fees</b> | <b>\$36,705</b> | <b>\$37,500</b> | <b>\$35,000</b>   | <b>\$37,500</b> |

This account provides the broker's fees and expenses related to the investment accounts, which is typically a percentage of the investment balances' value. PNC has a tiered fee structure. .75% annually based on the account's value up to \$5M, falling to .45% annually on amounts over \$5M and less than \$10M. On a portfolio of \$5M, the annual fee would be \$37,500

**481 PAYROLL TAXES**

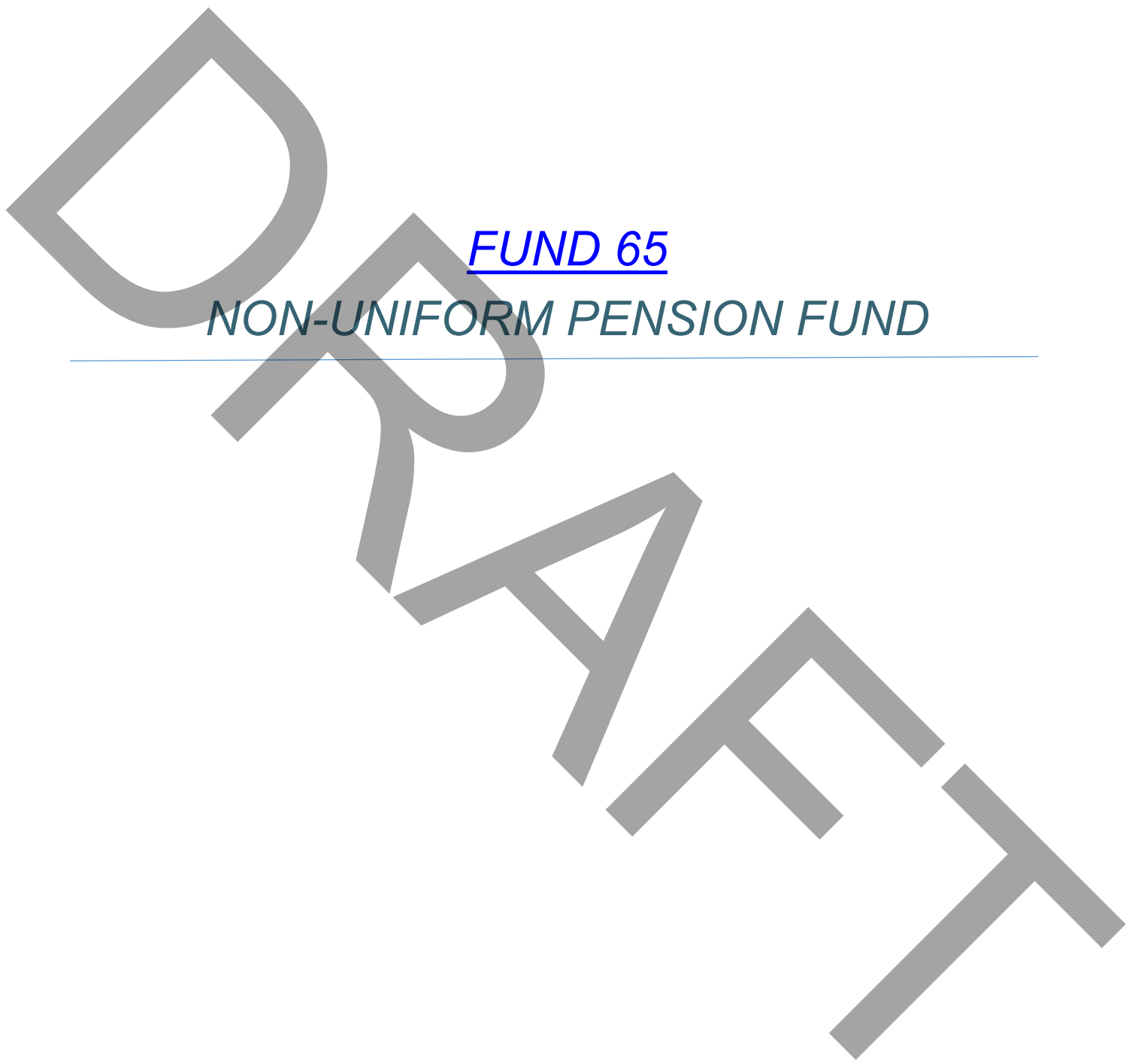
|                              | 2019<br>Actual  | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|------------------------------|-----------------|----------------|-------------------|----------------|
| <b>481.192 Payroll Taxes</b> | <b>\$23,496</b> | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

This line item represents payroll taxes related to police pension payments.

FUND 65

*NON-UNIFORM PENSION FUND*

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**65 NON-UNIFORMED PENSION TRUST FUND**

This fund was established to account for the Non-Uniform full-time employees' pension plan. It is a defined contribution plan where each member has an individual account, and members can select the plan's investments as they so desire. The balance in each member's account determines the retirement benefits.

**REVENUES**

**341 INTEREST REVENUE**

|                                       | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---------------------------------------|----------------|----------------|-------------------|----------------|
| <b>341.000 Interest Revenue-Banks</b> | \$463          | \$25           | \$25              | \$25           |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains the liquid funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>341.010 Interest Revenue-VOYA-Pension</b> | \$556,013      | \$0            | \$0               | \$0            |

These funds are maintained with the VOYA investment trust under individual accounts for each employee. This account reflects investment earnings on these accounts.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>341.020 Interest Revenue VOYA-Retirement Health Savings</b> | \$12,272       | \$0            | \$0               | \$0            |

This account represents the investment and earnings in the VOYA Retirement Health Savings Account.

**355 STATE SHARED PAYMENTS**

|                                | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------|----------------|----------------|-------------------|----------------|
| <b>355.050 Act 205 Funding</b> | \$142,917      | \$121,618      | \$115,143         | \$57,159       |

This account reflects the expected State funding allocation for the 401(a) non-uniform pension.

| <b>FERGUSON TOWNSHIP</b>              |                  |                  |
|---------------------------------------|------------------|------------------|
| <b>ACT205 REFUND CALCULATION</b>      |                  |                  |
| <b>Description</b>                    | <b>2020</b>      | <b>2021</b>      |
| Police MMO                            | 303,383          | 361,367          |
| Non-Uniform MMO                       | 250,852          | 234,511          |
| <b>Gross Pension Expense Subtotal</b> | <b>554,235</b>   | <b>595,878</b>   |
| Less State Funding                    | (418,526)        | (418,526)        |
| <b>Net Township Pension Cost</b>      | <b>135,709</b>   | <b>177,352</b>   |
| Less Township Funding (26 pays)       | (200,000)        | (200,000)        |
| <b>Refund due to General Fund</b>     | <b>-\$64,291</b> | <b>-\$22,648</b> |
| <b>Total State Funding</b>            | <b>418,526</b>   | <b>418,526</b>   |
| Less Police MMO                       | (303,383)        | (361,367)        |
| <b>Non Uniform State Funding</b>      | <b>115,143</b>   | <b>57,159</b>    |

**389 PENSION FUNDING**

|   | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>389.000 Employer Contributions (gross)</b> | <b>\$50,519</b>    | <b>\$200,000</b>   | <b>\$200,000</b>      | <b>\$200,000</b>   |

This account reflects the amount that the Township is required to fund the 401 (a) non-uniform pension based on the Minimum Municipal Obligation estimate for 2021. The budget assumes preliminary funding for the year. The remaining balance matching the state funding will be reimbursed back to the Township before the end of the year.

|                                   | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|-----------------------------------|--------------------|--------------------|-----------------------|--------------------|
| <b>389.020 Forfeiture Revenue</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>            | <b>\$0</b>         |

This account reflects reimbursement of expenditures to the plan for employees separating from service before fully vested.

|   | <b>2019 Actual</b> | <b>2020 Budget</b> | <b>2020 Projected</b> | <b>2021 Budget</b> |
|---|--------------------|--------------------|-----------------------|--------------------|
| <b>389.030 Employer Retirement Health Savings Contributions</b> | <b>\$4,000</b>     | <b>\$5,000</b>     | <b>\$10,000</b>       | <b>\$5,000</b>     |

This line item reflects the contributions made by the Township to the VOYA retirement health savings account.

**EXPENDITURES**

**401 EXECUTIVE**

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>401.310 Retirement Health Savings Fees</b> | \$438          | \$0            | \$0               | \$0            |

This account reflects the brokerage fees related to the VOYA retirement health savings plan.

**483 EMPLOYER PAID BENEFITS**

|                                      | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--------------------------------------|----------------|----------------|-------------------|----------------|
| <b>483.300 Pension Distributions</b> | \$132,475      | \$0            | \$0               | \$0            |

This account is for the estimated total of benefits paid out of the Non-Uniform Employee 401 (a) Pension Plan. The non-uniform 401 (a) pension plan is a defined contribution 401(a) Money Purchase Plan. The program is set up such that vesting in the program occurs on a graduated scale beginning in year 3, which results in full vesting at the end of year 7.

**492 INTERFUND OPERATING TRANSFERS**

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>492.001 Refund of Employers Contributions</b> | \$0            | \$70,766       | \$64,291          | \$22,648       |

This accounts for the reimbursement from the Non-Uniform Pension Plan of General Fund preliminary funding of the plan due to State Aid. A portion of Act 205 is historically available to reimburse the Township minimum pension obligation. This refund will be made before the end of the year and is typically made in mid-December.

FUND 93

*TOM TUDEK MEMORIAL PARK FUND*

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## 93 TOM TUDEK MEMORIAL PARK TRUST FUND

The Tom Tudek Memorial Park Trust was established by the park's acquisition and donation of land. A board of trustees owns approximately 45 acres, and the Township owns the remainder. This fund represents the Tom Tudek Memorial Park Trust's assets, and funds are used to manage and maintain the park's assets. The park is public, and the funds are directed toward that interest.

### REVENUE

#### 341 INTEREST REVENUE

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>341.000 Interest Revenue-<br/>Banks</b> | \$922          | \$500          | \$350             | \$400          |

To obtain the highest return of interest in accordance with Act 72 restrictions and while keeping the funds liquid enough for current needs, the Township retains its un-invested funds in an interest-bearing cash account at Jersey Shore State Bank. The budget assumes a 1% annual interest.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>341.010 Interest Revenue-<br/>FNB Wealth Management</b> | \$1,922        | \$2,700        | \$2,700           | \$2,700        |

This account reflects earnings from the FNB Wealth Management fixed-income investments net of fees. This amount is based on a balance of \$137,000 and a 2% return — net of broker fees.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>341.020 Gain/Loss-FNB<br/>Wealth Management</b> | \$17,654       | \$0            | \$0               | \$0            |

This account reflects gains and losses from the FNB Wealth Management investments.

|  | 2018<br>Actual | 2019<br>Budget | 2019<br>Projected | 2020<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>341.030 Gain/Loss- Centre<br/>Foundation Fund</b> | \$20,688       | \$12,400       | \$2,800           | \$8,400        |

This account reflects gains and losses from the Centre Foundation Fund. Given the market conditions' uncertainty in 2021, an approximate 2% return on investment is factored into this account.

#### 342 RENTS & ROYALTIES

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>342.200 Rental Payments –<br/>Farmhouse</b> | \$13,399       | \$15,000       | \$12,600          | \$14,000       |

The Trust rents the former Dreibelbis Farmstead home to recoup some of the expenses to maintain the home. This estimate assumes 12 months of rent @ \$1,173 per month net of fees.



|                                    | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|------------------------------------|----------------|----------------|-------------------|----------------|
| <b>342.220 Horse Boarding Fees</b> | <b>\$1,041</b> | <b>\$1,200</b> | <b>\$3,100</b>    | <b>\$4,200</b> |

In August 2007, the Trust boarded two horses with the capacity to board an additional two horses. In 2020, a third horse was being boarded at the facility. The revenue received from this is \$100 per month per horse. This line item assumes a fourth horse will be added in the spring.

### 387 PAYMENTS & CONTRIBUTIONS

|                                    | 2019<br>Actual   | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|------------------------------------|------------------|----------------|-------------------|----------------|
| <b>387.000 Other Contributions</b> | <b>\$426,745</b> | <b>\$2,000</b> | <b>\$4,150</b>    | <b>\$2,500</b> |

Revenue in this account comes from contributions made to the Tudek Trust on behalf of private donors. Additionally, private donations to the park's development from various donors are captured here. Proceeds received from participation in the Centre Foundation's annual Centre Gives Campaign are also captured in this account.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>387.020 Butterfly Gardens Contributions</b> | <b>\$100</b>   | <b>\$250</b>   | <b>\$100</b>      | <b>\$100</b>   |

This account represents donations/contributions restricted to the Snetsinger Butterfly Garden. In 2018, the Trust partnered with the Township and Centre Region Parks and Recreation Authority to raise additional revenue to offset the Snetsinger Butterfly Garden's capital and operating expenses.

|  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|--|----------------|----------------|-------------------|----------------|
| <b>387.030 Elsie Tudek Memorial Contribution</b> | <b>\$0</b>     | <b>\$0</b>     | <b>\$0</b>        | <b>\$0</b>     |

This account represents contributions to the Elsie Tudek Memorial in her honor to be constructed at the park. The Trust raised money in 2018 to finance the memorial constructed in 2020.

## EXPENDITURES

### 401 ADMINISTRATION

|   | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|---|----------------|----------------|-------------------|----------------|
| <b>401.340 Advertising and Printing</b> | <b>\$50</b>    | <b>\$500</b>   | <b>\$30</b>       | <b>\$500</b>   |

This account is for funding to develop print and online advertising material to help the Trust raise additional financing through Centre Gives and other fundraising campaigns.

### 402 AUDITING SERVICES

|                                  | 2019<br>Actual | 2020<br>Budget | 2020<br>Projected | 2021<br>Budget |
|----------------------------------|----------------|----------------|-------------------|----------------|
| <b>402.311 Auditing Services</b> |                |                |                   |                |

\$1,200

\$1,200

\$1,100

\$1,200

The Trust is required to file IRS Form 990 annually as a charitable Trust. The Township's Certified Public Accountant, Baker Tilly, LLC, has been engaged to complete this audit in 2021.

**452 CAPITAL IMPROVEMENTS**

**452.372 Dog Park Improvements**

| 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------|-------------|----------------|-------------|
| \$0         | \$0         | \$0            | \$0         |

This account is used to fund capital improvements to the Tudek dog park. No projected expenditures have been budgeted for 2020.

**452.373 Rental House Improvements**

| 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------|-------------|----------------|-------------|
| \$229       | \$25,000    | \$50           | \$25,000    |

This account is used to fund capital improvements to the Tudek rental house. In 2021, it is anticipated that the roof on the farmhouse will need to be replaced. \$25,000 has been appropriated for this purpose. This project was initially planned for 2020 but was delayed due to the pandemic. Quotes are currently being received for the work.

**452.376 Implement Shed**

| 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------|-------------|----------------|-------------|
| \$0         | \$500       | \$0            | \$500       |

Potential miscellaneous expenses related to the implement shed.

**452.750 General Improvements**

| 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------|-------------|----------------|-------------|
| \$880       | \$30,000    | \$20,800       | \$10,000    |

In 2020, this account including the cost of installing and maintaining the Bob and Elsie Tudek Memorial site at the park. While no expenditures for improvements have been planned in 2021, a contingency of \$5,000 has been budgeted to account for any ongoing maintenance of the Township and Centre Region Parks and Recreation area will be unable to conduct in-house. This account also reflects an allocation from the Trust of \$5,000 to establish a native wetland flower mix to assist in stormwater infiltration in the three small basins near the park's entrance.

**454 OPERATING EXPENSES**

**454.220 Park Operating Supplies**

| 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------|-------------|----------------|-------------|
| -\$16       | \$500       | \$0            | \$500       |

This account is used to record miscellaneous operating expenditures.

**454.239 Butterfly Gardens**

| 2019 Actual | 2020 Budget | 2020 Projected | 2021 Budget |
|-------------|-------------|----------------|-------------|
|             |             |                |             |

**\$2,043                      \$2,000                      \$0                      \$2,000**

The Trust has funded the maintenance and plant purchases for the Butterfly Garden and other small maintenance items as enhancements to the park. The Trust and Township have partnered with the Centre Region Parks and Recreation Authority to raise additional funds for the Trust and Butterfly Gardens beginning in 2019. The Penn State Master Gardeners provide the labor associated with the maintenance of the Butterfly Garden. No expenditures were attributed to this account in 2020 due to the pandemic.

|                                     |                        |                        |                           |                        |
|-------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>454.372 Dog Park Maintenance</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|                                     | <b>\$318</b>           | <b>\$250</b>           | <b>\$300</b>              | <b>\$300</b>           |

This account represents expenditures for maintaining the dog park. Additionally, an annual backflow preventer inspection for water service to the dog park is reflected in this account.

|   |                        |                        |                           |                        |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>454.373 Farmhouse (Rental) House</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|   | <b>\$845</b>           | <b>\$1,650</b>         | <b>\$500</b>              | <b>\$1,650</b>         |

The Trust pays for refuse removal (\$160); sewage services by UAJA (University Area Joint Authority \$440) the rental housing permit (\$50); fire extinguisher inspection; backflow preventer inspection; furnace cleaning; as well as other unforeseen maintenance items (approximately \$1,000).

|                                  |                        |                        |                           |                        |
|----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>454.375 Barn (Horse Barn)</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|                                  | <b>\$350</b>           | <b>\$450</b>           | <b>\$450</b>              | <b>\$450</b>           |

This account includes water service and electricity for the horse barn. These costs are payable by the Trust and not the tenant per the terms of the lease.

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>454.376 Implement Shed Maintenance)</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|  | <b>\$0</b>             | <b>\$250</b>           | <b>\$0</b>                | <b>\$250</b>           |

This account reflects costs related to the maintenance of the implement shed.

|                                     |                        |                        |                           |                        |
|-------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>454.800 Depreciation Expense</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|                                     | <b>\$3,218</b>         | <b>\$3,218</b>         | <b>\$3,218</b>            | <b>\$3,218</b>         |

Since this is a non-profit trust, accounting guidelines specify that fixed assets be depreciated over their useful lives. This account represents the annual cost of depreciation of the fixed assets of the Trust. Depreciation is a non-monetary amount in compliance with GAAP (generally accepted accounting principles), an expense in the financial statements.

**486 INSURANCE**

|  |                        |                        |                           |                        |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>486.352 General Liability Insurance</b> | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|------------------------|

**\$6,363                      \$6,500                      \$6,500                      \$6,500**

Insurance coverage for the Trust covers its property and liability exposure on the approximately 40 acres it owns. Coverage includes the owner’s liability for the rental house, horse pasture, and dog park. In 2018, the Trust authorized a more comprehensive policy that did not exclude certain types of risks present on the property. While substantially more expensive than prior years, this policy will further indemnify the Trust against potential losses.

**489 CONTINGENCY**

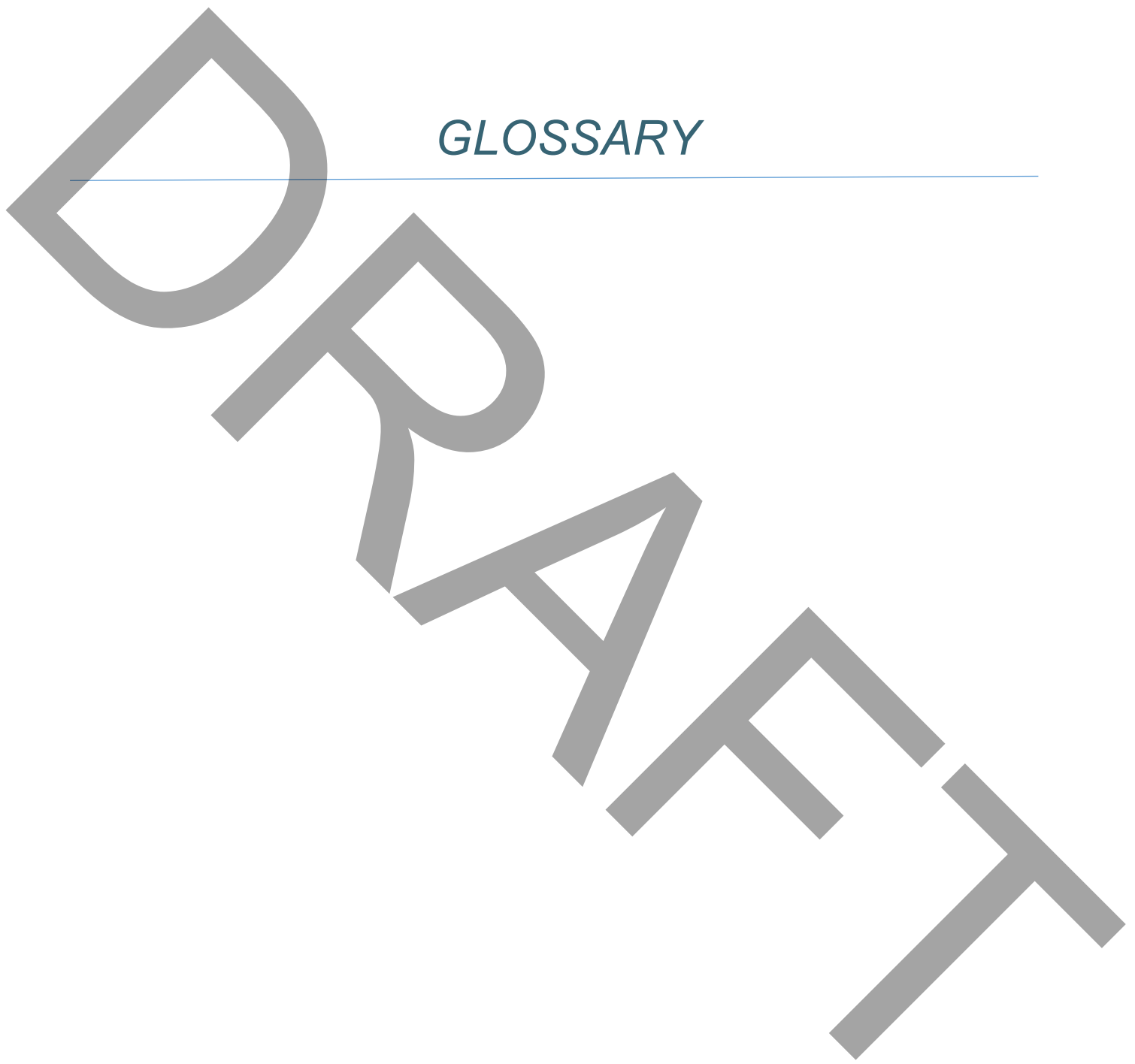
|                            | <b>2019<br/>Actual</b> | <b>2020<br/>Budget</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Budget</b> |
|----------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>489.240 Contingency</b> | <b>\$10,803</b>        | <b>\$500</b>           | <b>\$0</b>                | <b>\$500</b>           |

This account represents unforeseen and unanticipated expenditures.

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*GLOSSARY*

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# GLOSSARY

**Accrual Basis**

A basis of accounting in which transactions are recognized at the time incurred, rather than when cash is received or spent.

**Annual Budget**

A financial activity plan for a specified period of time (usually a fiscal year) indicates all planned revenues and expenses for the budget period.

**Appropriation**

A legal authorization made by the legislative body permits officials to incur obligations against and make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are granted for one year.

**Assessed Valuation**

The estimated value of the County Assessor's real estate as a basis for levying property taxes.

**Assessment Ratio**

The ratio at which the tax rate is applied to the tax base.

**Asset**

Property owned by a government, which has a monetary value.

**Assigned Fund Balance**

Fund balances constrained by the Township's intent to be used for a specific purpose are not restricted or committed.

**Available Fund Balance**

Available Fund Balance refers to the funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

**Balanced Budget**

A budget in which current year revenues equal or exceed operating expenses and any recurring capital expenses

**Bond**

A written promise to pay a specified sum of money (called principal or face value) at a specified date or future dates along with periodic interest paid at a specified percentage of the principal.

**Bonded Debt**

The portion of the indebtedness represented by outstanding bonds

**Budget**

The financial plan for maintaining the Township for one 12-month period. The budget is an estimate of the proposed expenditures and the proposed means of financing them.

**Budget Calendar**

The schedule of key dates, which a government follows in preparing, adopting, and budget revisions.

**Budgetary Control**

The control or management of a government under the approved budget to ensure expenditures are within the limitations of available appropriations and resources.

**Capital Asset**

Assets valued at \$2,500 or more at acquisition and having an estimated useful life of more than one year. Capital assets are also called fixed assets.

**Capital Budget**

The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

**Capital Equipment**

Tangible equipment items, other than real property, whose value exceeds \$2,500 and whose useful life exceeds one year.

**Capital Improvement Plan**

A five-year plan of proposed capital expenditures and the means of financing them. The Capital Improvement Program is usually enacted in conjunction with the annual operating budget, including operating and capital outlays.

**Capital Outlay**

Expenditures for the acquisition of capital assets.

**Capital Project**

Projects whose value exceeds \$25,000 and whose useful life is longer than three years.

**Chart of Accounts**

A chart detailing the numbered and descriptive general ledger accounts used to designate funds, assets, liabilities, fund balances, revenues, and expenditures.

**CAFR**

The official annual report stating the financial position and the result of operations for the Township for the year. It incorporates an opinion on the general-purpose financial statements by an independent certified public accounting firm.

**Committed Fund Balance**

Fund balances that are restricted by the highest level of decision-making authority.

**Debt Service**

Payment of interest and principal to holders of a government's debt instruments.

**Deficit**

The excess of an entity's liabilities over its assets or excess expenditures over revenues during a single accounting period.

**Department**

A unit of the Township government segregated by function. A department head manages departments that report to the Township Manager.

**Disbursement**

The expenditure of monies from an account.

Distinguished Budget Presentation Award Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare useful budget documents.

**Earned Income Tax**

A tax levied on all income earned as salary and wages. Passive income such as interest, dividends, capital gains, and pensions are exempt from this tax.

**Employee Benefits**

Employee benefits are supplemental to the employee's base salary, paid wholly or in part by the Township. Such items consist of the government's share of Social Security costs and the various pension, medical, and life insurance plans.

**Encumbrances**

Financial commitments related to unperformed contracts for goods or services. Encumbrances are not GAAP expenditures or liabilities used in budgeting but represent the estimated amount of spending needed to complete unperformed contracts or those in process.

**Expenditure**

The use of financial resources for the provision or acquisition of goods received or services rendered, payment of debt service, transfers, or other economic purposes.

**Fiscal Year/Calendar Year**

Twelve months designated as the operating year for accounting and budgeting purposes in an organization. Typically beginning on dates other than January 1. If such a year starts on January 1, it is considered a Calendar year.

FTE (Full-time Equivalent)

A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

A full-time position would be 1.0 FTE, while a part-time position scheduled for a 20-hour week would be 0.5 FTE

**Fund**



An independent self-balancing set of accounts is used to record revenue or expenditures, related assets, liabilities, obligations, reserves, and equities, segregated to carry on specific activities or attain particular objectives.

**Fund Balance**

The excess of a fund's assets over its liabilities.

**General Obligation Bonds**

When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation bonds.

**General Obligation Notes**

When a government professes its full faith and credit to the repayment of the bank loans it undertakes, those loans or notes are general obligation notes.

**Goal**

A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.

**Gross Bonded Debt**

Outstanding bonds represent the government's total amount of direct debt before dedicating any assets available and earmarked for retirement.

**Home Rule**

A Township that has authority to exercise any power and perform any function pertaining to its government and affairs, including but not limited to, the ability to regulate for the protection of the public health, safety, morals, and welfare; to license; to tax, and to incur debt.

**Infrastructure**

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar immovable assets.

**Intergovernmental Transfer**

Intergovernmental Transfers may also be considered grants. They represent a contribution of assets (usually cash) by one governmental unit or another organization. Typically, these contributions are made to local governments from the state and federal governments.

**Line Item Budget**

The Township's budget presentation in a form lists each spending unit's approved budget by specific line item of expense, along with the dollar amount budgeted.

**Mill**

The property tax rate, which is based on the valuation of a property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

**Modified Accrual Basis**

Governmental funds are accounted for by using the modified accrual basis. Under it, revenues are recognized when they become susceptible to accrual (when they become both measurable and available to finance expenditures of the current period). Available means collectible in the current period or soon enough after that to be used to pay current period liabilities

**Non-Recurring Revenues**

Revenues that are unique and occur at one time only or follow an irregular, unpredictable pattern.

**Non-Spendable Fund Balance**

Fund balances that are not in spendable form, such as inventories.

**Objective**

Something to be accomplished in specific, well-defined, and measurable terms is achievable within a particular period.

**Open Space Fees**

Fees collected from residential developers in lieu of dedicating land for recreational or free space use.

**Operating Budget**

The primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The Operating Budget excludes capital improvement.

**Operating Expenses**

The cost for personnel, materials, and equipment required a department to function

**Operating Revenue**

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services

**Operating Transfer**

Routine and recurring transfers of assets between funds.

**Personal Services**

Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Program**

A group of related activities performed by one or more organizational units for accomplishing a specific function for which the government is responsible

**Real Estate Transfer Tax**

This tax is a levy on the value of the real property when ownership is transferred.

**Recurring Revenues**

Recurring revenues are receipts that are received more than one time. Tax revenues are an example of recurring revenues.

**Restricted Fund Balance**

Fund balances that are restricted by external parties or enabling legislation.

**Revenue**

The term designates an increase to a fund's assets, which does not increase a liability (e.g., proceeds from a loan), does not represent repayment of expenditures already made, or does not constitute cancellation of certain liabilities; and does not constitute an increase in contributed capital.

**Revenue Estimate**

A formal estimate of how much revenue will be earned from a specific revenue source for some future period is typically the next fiscal year.

**Special Assessment**

A compulsory levy is made against specific properties to defray part or all of the cost of a particular improvement or service deemed to benefit those properties primarily.

**Tax Levy**

To impose taxes for the support of government activities.

**Taxes**

Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific fees made against particular persons or property for current or permanent use, such as special assessments.

**Unassigned Fund Balance**

The portion of a fund's balance is not restricted for a specific purpose and is available for general appropriation.



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*FINANCIAL POLICIES*

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# Township Financial Policies

The Township maintains several written financial policies to guide staff in managing the financial affairs of the Township. The monetary policies are guidelines and not officially adopted policies of the Township. The outcomes of the policies are designed to:

1. Maintain long-term fiscal sustainability
2. Provide sufficient financial resources to fulfill service needs
3. Enhance transparency related to the financial affairs of the Township
4. Enhance Township brand and reputation in the business community
5. Enhance creditworthiness
6. Prevent fraud and improper use of Township assets

## Home Rule Charter

A home rule charter rather than the state second-class Township code guides the Township. The home rule charter directs the Township activities. The Charter allows the Township more flexibility in taxation and other revenue-generating activities.

## Internal Controls

The Township will implement and maintain necessary internal controls to prevent, detect, and correct accounting system weaknesses.

The Township will maintain the segregation of key duties and use the fraud diamond as a guide to preventing fraud.

## Fiscal Monitoring

The Township will present cash balances to the elected officials monthly.

The Township will report actual revenues and expenditures compared to the budget quarterly to the board of supervisors.

## Budgetary and Accounting Basis

The Township reports the annual operating budget and the capital improvement plan on the cash basis of accounting. The Capital budget is a plan rather than an authorization to spend. The annual operating budget is prepared on the cash basis of accounting. Financial transactions are reported based on the timing of cash receipts and disbursements. Except for encumbrances, the authorization to spend lapses along with the budget.

The Township fund financial results are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

The Township will utilize best practices, including the concept of zero-based budgeting, in preparation of the budget.

### **Balanced Budget Policy**

The Township defines a balanced budget using the following formula. The policy includes using existing fund balances to offset any deficit in the annual budget:

Beginning Fund Balance + Revenues - Expenditures.

### **Fund Balance Policy**

The Township will maintain minimum unassigned general fund operating fund balances between 15% and 50% of annual operating expenditures.

### **Cash Management Policy**

The Township will maintain sufficient cash reserves to sustain operations for a minimum of 60 days. It will strive to maintain minimum cash reserves of up to 6 months of operations.

The Township will maintain separate bank accounts for each fund rather than centralizing cash into one account. Separate accounts minimize the chance of comingling funds.

Cash receipts will be deposited as expediently as reasonably possible to obtain interest earnings.

### **Investment Policy**

The Township will follow Federal and State laws regarding investments, including PA Act 72. The Township reviews investment returns regularly and adjusts as necessary to obtain the highest performance within the risk models allowed by law.

### **Revenue Policy**

The Township seeks to maintain a diversified and growing revenue base to maintain sufficient monetary reserves to fulfill current and future service needs.

The Township strives to maintain current tax rates as long as feasible without reducing essential services.

The Township will seek to obtain intergovernmental funding, grants, and contributions to provide additional funding for Township projects and endeavors.

The Township will strive to under budget revenues within 5% of actual revenues, using historical trends, economic modeling, growth projections, and other means.

### **Debt Policy**

Since debt is spending without the requisite current reserves and the danger of excessive debt obligations, it is necessary to limit debt to amounts sustainable over the long term. With this in mind, the Township advances specific policies related to debt

1. The Township will maintain sufficient cash reserves for current and long-term operations.
2. The Township will strive to accumulate sufficient funding in advance of projects wherever possible.

3. The Township will limit the leasing of equipment since leasing is the most expensive means of obtaining equipment.
4. The Township will limit long-term debt proceeds to capital projects or large equipment. Long-term debt will not be used for operating expenses.
5. The Township will strive to restrict long-term debt service requirements to no greater than 15% of annual revenues to eliminate long-term debt if feasible.

### **Expenditure Control**

The Township will implement and maintain policies to limit spending to legal budgeted levels.

The Township scrutinizes expenditures according to the most significant expenditure to the smallest and samples the smaller expenditures to get the largest return on investment.

The Township will monitor spending monthly and report actual revenues and expenditures to budgeted amounts to the elected officials quarterly.

The Township will monitor trends and take preventive and corrective action as soon as reasonably possible.

The Township will strive to stabilize or reduce unnecessary ongoing costs.

The Township will make all reasonable efforts to minimize waste.

### **Capital Planning**

The Township will annually prepare a five-year capital plan, identifying significant revenues and capital expenditures and staffing changes needed to improve or maintain Township capital assets.

The capital plan will also include operating activities projections to forecast overall Township operations for five years.

Capital assets are currently defined as assets with an expected service life of more than one year and a minimum cost of \$2,500.