

Capital Improvements Program

A Manual for Antis Township, Blair County

Revised November 2014

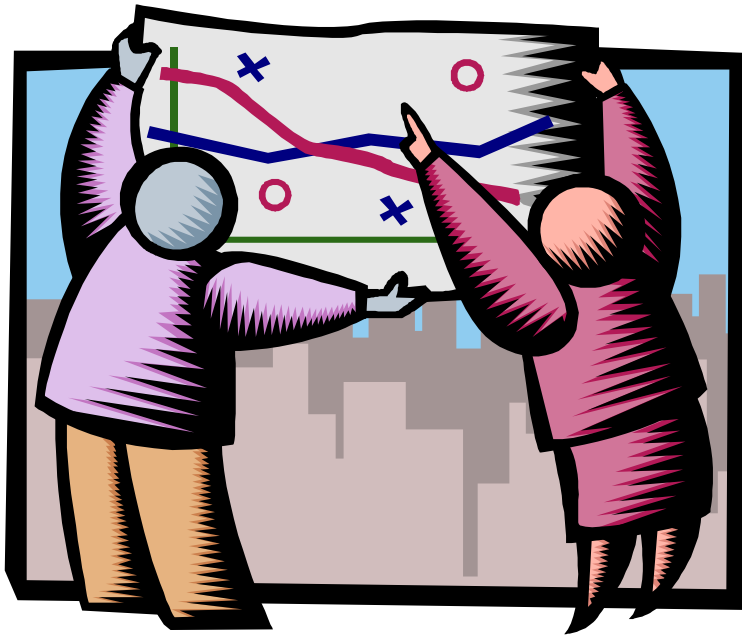


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USING THIS MANUAL

This manual has been prepared to assist Antis Township in carrying out its responsibilities in planning, financing and implementing capital improvements.

This manual has two parts. **Part I** describes the ten steps needed to establish a capital improvements program (or CIP). **Part II** contains the forms and other information necessary to implement a CIP.

The CIP process outlined here can provide the Township with the basis for implementing a capital improvements program. The guidelines provide a framework which will enable the Township to make planned and consistent decisions about the construction and maintenance of its infrastructure.

INTRODUCTION

WHAT IS A CAPITAL IMPROVEMENTS PROGRAM?

A capital improvements program (CIP) is a blueprint for planning a community's capital expenditures and is one of the most important responsibilities of local government officials. It coordinates community planning, financial capacity and physical development.

A capital improvements program is composed of two parts -- a capital budget and a capital program. The capital budget is the upcoming year's spending plan for capital items (tangible assets or projects that cost at least \$5,000 and have a useful life of at least five years). The capital program is a plan for capital expenditures that extends five years beyond the capital budget.

Development of a CIP that will insure sound fiscal and capital planning requires effective leadership and the involvement and cooperation of all municipal departments. For that reason, this manual places responsibility for overseeing the CIP process with a community's chief executive, the Board of Supervisors, which appoints a CIP Committee. The Committee begins the CIP process by forwarding its recommended capital budget and program to the Supervisors.

The Supervisors review the proposal and make their recommendations in a Township Meeting for adoption.

A complete, properly developed CIP has the following benefits:

- Facilitates coordination between capital needs and the operating budgets.
- Enhances the community's credit rating, control of its tax rate, and avoids sudden changes in its debt service requirements.
- Identifies the most economical means of financing capital projects.
- Increases opportunities for obtaining federal and state aid.
- Relates public facilities to other public and private development and redevelopment policies and plans.
- Focuses attention on community objectives and fiscal capacity.
- Keeps the public informed about future needs and projects.
- Coordinates the activities of neighboring and overlapping units of local government to reduce duplication.
- Encourages careful project planning and design to avoid costly mistakes and help a community reach desired goals.

DIRECTIONS FOR IMPLEMENTING A CAPITAL IMPROVEMENTS PROGRAM

Step One

ADOPT A CIP BYLAW AND APPOINT A CIP COMMITTEE

In order to establish a formal CIP process, the township should consider adopting a by law at annual township meeting to create and empower a CIP committee. The Appendix (**Exhibit I**) includes a sample bylaw which covers appointment of the Committee by the Board of Supervisors, the Committee's duties, and its authority.

The Board of Supervisors may also want to consider adopting formal policies to guide the township capital improvement process and debt management. Sample policies are included in the Appendix (**Exhibits II and III**).

While it is not necessary to adopt a CIP bylaw or formal debt and CIP policies to establish a sound CIP process, such formal guidelines can provide valuable direction.

One of the first tasks of the CIP Committee is to prepare a timetable for completing the CIP. This schedule should be given to all local officials involved in the CIP process. The sample CIP schedule on the following page outlines each of the 10 steps that this manual covers.

Step Two

CAPITAL IMPROVEMENTS PLANNING SCHEDULE		
<u>Timetable</u>	<u>Step Number</u>	<u>Step</u>
Date	1	Adopt CIP bylaw and appoint CIP Committee (first year only).
Date	2	CIP Committee prepares inventory of current facilities.
Date	3	CIP Committee surveys status of previously approved projects.
Date	4	CIP Committee prepares financial analysis.
Date	5	Departments prepare and submit request.
Date	6	CIP Committee reviews and ranks requests.
Date	7	CIP Committee prepares five-year schedule of projects and makes decision on method of financing based upon financial analysis.
Date	8	CIP Committee presents Capital Budget and Capital Program to the Board of Supervisors.
		Board of Supervisors reviews CIP.
		Board holds public hearing.
		Board approves and prepares CIP.
Date		Township Treasurer reviews Capital Budget and prepares recommendation for Township Meeting.
		Projects scheduled for upcoming year are incorporated into the Budget.
Date		Distribution or notificaton to citizens of capital budget and five-year capital plan.
Date		Township Meeting approval of upcoming year's capital budget and review of capital plan, followed by department head preparation for acquisition and development activities on DATE .
Date	9	Beginning of fiscal year; monitoring of new and ongoing projects.
Next fiscal year	10	Update Capital Program.

PREPARE AN INVENTORY OF EXISTING FACILITIES

The initial task for the CIP Committee is to prepare a complete inventory of all township assets. At a minimum, the inventory should include all buildings and equipment; it is desirable for the inventory to include utilities, roads as well as other infrastructure. Included in the Appendix is a sample form (**Exhibit IV, Form A**) on which to collect inventory data from department heads. The inventory should include documentation on the need for renewal, replacement, expansion or retirement of all physical assets. The inventory should also include information on the year the facility was built or acquired, the date of last improvement, its condition, the extent of use, and the scheduled date for rebuilding or expansion. Often the township insurance carrier has a list of insured assets that can serve as a basis for the inventory.

Step Three

DETERMINE THE STATUS OF PREVIOUSLY APPROVED PROJECTS

The next step is to identify projects underway, determine whether additional funds are required, and determine the amount of unspent funds available from completed and discontinued projects. The benefit of this update is that officials involved in the budget process will be kept informed of the progress of projects approved in prior years. The results of this analysis should be reduced to a written report which should be included with presentation of the capital budget and program by the Committee. No special format is suggested for this report, but it should be completed before department heads submit their requests for new projects (**Step Five**).

Step Four

ASSESS THE TOWNSHIPS FINANCIAL CAPACITY

With the assistance of the township treasurer, and chief administrative officer, the Committee should analyze the townships ability to afford major expenditures. This analysis should examine recent and anticipated trends in revenues, expenditures, debt and unfunded liabilities such as pension costs. The analysis should be included with the Committee's presentation of the capital budget and program to the Supervisors (**Step Eight**).

This financial analysis will permit the scheduling of funding sources to:

- **Keep the tax rate stable**
- **Balance debt service and operating expenditures**
- **Determine available debt capacity and acceptable debt service levels**
- **Maximize intergovernmental aid for capital expenditures**

Step Five

SOLICIT, COMPILE AND EVALUATE PROJECT REQUESTS

The CIP Committee should solicit departmental recommendations for CIP projects. Using or adapting the forms in the Appendix (**Exhibit IV, Forms B and C**), each department submits requests which include a clear statement of the need and justification for the project, its costs, its net effect on the operating budget, and an implementation schedule. The Committee then evaluates each request by reviewing the project information provided on **Forms B and C** and meeting with the requesting department head or board member, if necessary. Among the questions the Committee should answer are:

1. Does the requested project contribute to the achievement of existing township goals, policies, plans and work programs?
2. What are the general benefits of the project?
3. What is its total cost (both capital and annual operating expenses), and what is its effect on the tax rate?
4. Is the project acceptable to the public?
5. Are there legal requirements that must be met?

Based on its review, the Committee should summarize its findings in preparation for establishing project priorities.

Step Six

ESTABLISH PROJECT PRIORITY

In this step the proposed projects are ranked in priority as objectively as possible. This is perhaps the most difficult aspect of the Committee's duties, although the adoption by the Board of Supervisors of Capital Improvement Budget Policies and Debt Policies (such as **Exhibits II and III** in the Appendix) can provide helpful guidance.

In addition to adopted policies, a rating sheet also encourages objectivity. It can assist the Committee in the development of numerical ranking of projects and help in the setting of project priorities. A sample rating sheet is included in the Appendix (**Exhibit IV, Form E**). It can provide assistance in evaluating projects according to six criteria and translating subjective project information and the Committee's independent analysis into objective numerical weights. These weights can guide the Committee in establishing project priorities. The rating sheet can be modified according to the Committee's needs.

Whether or not a rating sheet is used, the CIP Committee should review each project utilizing a consistent set of criteria. The Committee should evaluate each project in relation to other projects and determine their relative importance. This will permit the Committee to establish project priorities based on both the community's goals and objective analysis.

Step Seven

DEVELOP A CIP FINANCING PLAN

Based upon the adopted debt and CIP policies (**Step One**) and the assessment of the townships financial capacity (**Step Four**), the Committee should recommend the method of financing each project. There are a number of ways to finance capital improvement projects. Some of the most common long and short-term financing options are:

Long-Term Financing:

1. General obligation bonds and, for municipal light plant improvements only, revenue bonds.
2. State and federal loans and grants.
3. Setting aside money in the stabilization fund to pay for all or a portion of a capital project.

Short-Term Financing and other Service Provision options:

1. Appropriation of current revenue or reserves such as free cash.
2. Short-term debt such as bond anticipation notes and grant anticipation notes.
3. Contracting/leasing provisions authorized by.

NOTE: A community may enter into a multi-year contract for any period of time which services the best interest of the governmental body; however, payment and performance obligations for succeeding fiscal years shall be dependent on the availability and appropriation of funds.

4. Private sector service provision is also available. Under this option private firms provide public services to a community on a contractual basis or through another arrangement such as a license or lease-back agreement (for capital assets).

Step Eight

ADOPT A CAPITAL IMPROVEMENT PROGRAM

The CIP Committee's completed report should be presented to the Board of Supervisors for review and adoption. The report should include a summary of the CIP Committee's recommendations for the upcoming year's Capital Budget and the following years' Capital Program as well as its analysis of the townships fiscal capacity (**Step Four**). **Forms D and Form F** (in **Exhibit IV**) can be used to consolidate project information in the Committee's report.

Form D, “*Detailed Project Description*,” is prepared by the CIP Committee to reflect its final recommendation on each specific project. It presents all that is known about each project in a manner that is conducive to discussion and decision. **Form F** is an example of how all project requests can be consolidated into a single “*Municipal Project Summary*” for the entire township. It is this final document that is presented to the Supervisors as the CIP Committee's recommended Capital Budget and Program covering the next six years. If the Supervisors would like additional information about requested projects, they may review copies of each department head's project request forms, **Forms B and C**.

The Board of Supervisors may hold its own public hearing to present the CIP and solicit further citizen comment. If the board holds its own hearing on the annual budget, the CIP hearing can be incorporated into the regular budget hearing.

The Board of Supervisors then considers (and may amend) the proposed Capital Budget and Capital Program and forwards them to the township treasurer. The township treasurer reviews and recommends action only on the Capital Budget, but does so in considering the overall Capital Program. Those differences should be resolved with the Supervisors prior to a Township Meeting.

However, noted in the proposed bylaw creating the CIP Committee (see Appendix, **Exhibit I**), no appropriation may be voted for a capital expenditure that has not been considered in the CIP Committee's report to the Board of Supervisors (unless the CIP Committee explains the omission in writing).

The entire Capital Improvements Program is also presented at the Annual Township Meeting by the Board of Supervisors. This will demonstrate to the community that the Capital Budget is part of a long-range plan to upgrade and maintain the townships infrastructure.

The advantages of presenting the entire program and budget at the Township Meeting are:

- **Township Residents are kept informed of the ongoing need for large capital expenditures in many township departments.**
- **Township Residents are provided an opportunity to look to the future and consider the quality of services that will be provided.**

The Townships adoption of the Capital Budget informs the balance of the community of the commitment to plan for and fund the acquisition and/or development of capital facilities.

Step Nine

MONITOR APPROVED PROJECTS

Once the Annual Township Meeting has adopted the Capital Budget and the fiscal year begins, departments are authorized to begin project implementation. The Board of Supervisors, through its CIP Committee, should monitor the efforts of the departments. Periodic reports by the CIP Committee to the Supervisors should indicate changes in the targeted completion dates, identify serious problems, and document the financial status of each project. Those reports may be based on project updates provided by the responsible departments on a quarterly or other regular basis. These updates should provide the information necessary to complete **Step Three**, determining the status of approved projects.

Step Ten

UPDATE CAPITAL PROGRAM

Subsequent annual updating of the Capital Program involves repeating Steps Two through Nine to reflect new information, policies and proposed projects. The CIP Committee should review and revise the entire program as necessary to reflect its most recent determination of the need for equipment, maintenance of equipment, the townships social and environmental conditions, the development or revision of financial policies, and the community's financial resources. After the first year has been budgeted, one year is added to the Capital Program and the remainder of the plan updated. This completes the CIP process.

APPENDIX

Exhibit I Bylaw Creating a CIP Committee

Exhibit II Capital Improvements Budget Policies

Exhibit III Debt Policies

Exhibit IV Capital Improvements Program Forms

Form A: Capital Facilities & Equipment Inventory

Form B: Capital Project Request

Form C: Capital Project Request for Equipment Purchase or Major Rental

Form D: Project Description

Form E: Capital Improvement Rating Sheet

Form F: Capital Improvements Program Municipal Project Summary--**SAMPLE**

EXHIBIT I
BYLAW CREATING A CAPITAL
IMPROVEMENT PLANNING COMMITTEE

Section 1. The Board of Supervisors shall establish and appoint a committee to be known as the Capital Improvement Planning Committee composed of three members of the Board of Supervisors to serve annually and are to be appointed during the annual reorganization meeting. The Township Treasurer (or the Executive Secretary or other administrative officer) shall be an ex-officio Committee staff member without the right to vote. The Committee shall choose its own officers.

Section 2. The Committee shall study proposed capital projects and improvements involving major non-recurring tangible assets and projects which: 1) are purchased or undertaken at intervals of not less than five years; 2) have a useful life of at least five years; and 3) cost over \$5,000. All officers, boards and committees, including the Board of Supervisors, shall, by July of each year, give to the Committee, on forms prepared by it, information concerning all anticipated projects requiring Township Meeting action during the ensuing six years. The Committee shall consider the relative need, impact, timing and cost of these expenditures and the effect each will have on the financial position of the township. No appropriation for a capital improvement/purchase requested by a department, board or commission until the proposed capital improvement/purchase is considered in the Committee's report or the Committee shall first have submitted a report to the Board of Supervisors explaining the omission.

Section 3. The Committee shall prepare an annual report recommending a Capital Improvement Budget for the next fiscal year, and a Capital Improvement Program including recommended capital improvements for the following five fiscal years. The report shall be submitted to the Board of Supervisors for its consideration and approval. The Board shall submit its approved Capital Budget to the Annual Township Meeting for adoption by the township.

Section 4. Such Capital Improvement Program, after its adoption, shall permit the expenditure on projects included therein of sums from departmental budgets for surveys, architectural or engineering advice, options or appraisals; but no such expenditure shall be incurred on projects which have not been so approved by the township through the appropriation of sums in the current year or in prior years, or for preliminary planning for projects to be undertaken more than five years in the future.

Section 5. The Committee's report and the Supervisors' recommended Capital Budget shall be published and made available in a manner consistent with the distribution of the Township's annual budget. The Committee shall deposit its original report with the Township Treasurer and Township Manager.

EXHIBIT II
CAPITAL IMPROVEMENT BUDGET POLICIES
Township of Antis

- The township will make all capital improvements in accordance with an adopted capital improvement program.
- The township will develop a multi-year plan for capital improvements and update it annually.
- The township will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development or changes in economic base will be calculated and included in capital budget projections.
- The township will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.
- The township will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
- The township will maintain all its assets at a level adequate to protect the township's capital investment and to minimize future maintenance and replacement costs.
- The township, as part of its capital planning process, will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- The township will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to Township Meeting for approval.
- The township will determine the least costly financing method for all new projects.

EXHIBIT III
DEBT POLICIES
Township of Antis

- The township will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- When the township finances capital projects by issuing debt, it will pay back the bonds within a period not to exceed the expected useful life of the project.
- On all debt-financed projects, the township will make a down payment of at least **5%** percent of the total project cost from current revenues. The down payment will be paid from the fund balance which is financing the improvement.
- Where possible, the township will use special assessment, revenues or other self-supporting bonds, instead of general obligation bonds.
- The township will not use long-term debt for current operations.
- The township will retire bond anticipation debt within six months after completion of the project.
- The township will maintain good communications with bond rating agencies about its financial condition. The township will follow a policy of full disclosure on every financial report and bond prospectus.

EXHIBIT IV
CAPITAL IMPROVEMENTS PROGRAM FORMS

Form A Capital Facilities & Equipment Inventory

Form B Capital Project Request

Form C Capital Project Request for Equipment Purchase or Major Rental

Form D Detailed Project Description

Form E Capital Improvement Rating Sheet

Form F Capital Improvements Program Municipal Project Summary -- SAMPLE

FORM A
Township of Antis
CAPITAL FACILITIES & EQUIPMENT INVENTORY

	<u>Equipment or Facility</u>	<u>Year Built or Acquired</u>	<u>Latest Major Improvement</u>	<u>Condition</u>	<u>Extent of Use</u>	<u>Target Date Rebuilding Expansion</u>
				1	2	
1						
2						
3						
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24						
25						

- (1)** Report as fair, good, and excellent.
- (2)** Report as light, moderate, and heavy.

FORM B

CAPITAL PROJECT REQUEST (Excluding equipment)

Department & Activity _____	Date Prepared _____
Contact Person _____	Phone Number _____

1. Project Title	2. Purpose of Project Form (Check One) <input type="checkbox"/> Add a new item to the program <input type="checkbox"/> Delete an item in a year already a part of the program <input type="checkbox"/> Modify a project already in the adopted program
3. Department Priority	
4. Location	

5. Description

6. Justification

7. Cost & Recommended Sources of Financing

BUDGET FY	TOTAL*	RECOMMENDED SOURCES OF FINANCING
Program year FY	_____	
Program year FY	_____	
Program year FY	_____	
Program year FY	_____	
Program year FY	_____	
TOTAL FIVE YEARS	_____	
After Fifth Year	_____	

If adjusted for inflation, indicate adjustment percentage here: * Interest cost not included

<p>8. Net Effects on Operating Costs (+ or -)</p> <p>Direct Costs</p> <p>personnel: number _____</p> <p> \$amount _____</p> <p>purchase of service _____</p> <p>materials & supplies _____</p> <p>equipment purchases _____</p> <p>utilities _____</p> <p>other _____</p> <p>subtotal () _____</p> <p>Indirect Operating Costs</p> <p>fringe benefits _____</p> <p>general admin. costs _____</p> <p>other _____</p> <p>Subtotal () _____</p> <p>Total Operating Costs _____</p> <p>Debt Service (P & I) _____</p> <p>Total Operating Costs _____</p>	<p>9. Net Effect on Municipal Income (+ or -)</p> <p>taxes _____</p> <p>other income _____</p> <p>Subtotal _____</p> <p>gain from sale of _____</p> <p>replaced assets _____</p> <p>Total _____</p> <p>10. Submitting Authority Date _____</p> <p>Submitted by _____</p> <p>Signature _____</p> <p>Position _____</p> <p>11. Reserved</p>
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Instructions for: CAPITAL PROJECT REQUEST (Form B)

Form B requests the basic information required for each department project request. It should be completed for each project whether it is for a new project, project modification, or cancellation of a previously approved project.

1. **Project Title:** Insert title of proposed project.
2. **Purpose of Project Request Form:** Indicate whether the project is a new project, a modification or cancellation.
3. **Department Priority:** Consider all projects being proposed by your department in the same program year. Assign a weight of 100 to the top priority project for each year. Rate all other projects proposed for the same year relative to the top priority project. For example, if projects A (100), B (95) and C (60) were proposed for a program year, the weight of "100" would be placed in Item 3 for project A. Also, in parentheses include the notation (1 of 3) to identify the project as the top priority of three proposed projects.
4. **Location:** Designate the location or boundary limits of the proposed project. If a site is required but has not been selected, this should be indicated; or, if a site is tentative, provide as much accuracy as possible. If not applicable, enter "N/A".
5. **Description:** Explain the nature of the project and indicate whether the project is to replace existing facilities, equipment or land, or is an addition involving an increase in service delivery.

Describe the expected relationships of this project to existing or planned facilities and services, both public and private. Also, summarize the probable impact of the project on the environment or the municipality, if applicable.

The description of land acquisition and construction projects should include dimensions, overall characteristics, unusual conditions, and any other pertinent information.

Include references to any supporting studies or other relevant background information regarding this project.

Attach additional sheets as necessary.

6. **Justification and Useful Life:** Indicate the need for the project and what it is expected to accomplish and its anticipated useful life. Describe its relationship to local, regional, state and federal policies and plans, as well as the requesting department's multi-year plans and program. Explain the priority assigned to this project, and the selection of the time period proposed.

Include any other pertinent information and references to surveys or studies regarding the justification for the project not mentioned in Item 5 above.

- 7. Cost and Recommended Sources of Financing:** Insert the appropriate fiscal year for the budget (1st Year) and each program year (2nd through 6th). Then, indicate the proposed project expenditures for each fiscal year in the five-year budget and program; and any expenditures beyond the fifth year (after Fifth Year). If adjustments are made due to inflation, indicate the rate used for this adjustment.

List any recommendations for sources of financing including independent, joint or non-local financing sources. Such sources may include federal, state and regional authorities, the county, adjacent municipalities, civic organizations and private business. If the project's recommended source of financing involves special conditions or requirements, they should be indicated.

- 8. Net Effects on Operating Costs:** Indicate the effect of the project on the operating expenditures for each category shown. Estimate the budgetary impact of each change, in dollars, if possible, otherwise indicate the change with a \pm in the project's first year. Changes in operating costs in subsequent years should also be noted if different from first-year changes.

For personnel, show the estimated increase or decrease in the number of employees, and in salary or wage expenses. For purchase of services, show costs related to services received from suppliers, such as contract labor. Identify any entries for “**other**”. Debt service costs may be computed later by the CIP Committee as an annual debt service cost (principal and interest) over the project's life.

- 9. Net Effects on Municipal Income:** Indicate the effect of the project on municipal income in each category shown in terms of an increase or decrease (\pm) over the first year of the project's life. If possible, estimate the amount of change in income in subsequent years if substantially different from the first year. Income changes might be due to removal of property from tax rolls; a change in its assessed valuation; a change in fees or rents collected; or other causes.

- 10. Submitting Authority:** The department head or other official representative should review, sign and date each **Form B**.

- 11. Reserved:** This space is reserved for any notes or comments made by the CIP Committee.

Source: Adapted from a form presented in “*A Capital Improvement Programming Handbook*”, Government Finance Officers Association.

FORM C
Township of Antis
CAPITAL PROJECT REQUEST FOR EQUIPMENT
PURCHASE OR MAJOR RENTAL

Department & Activity _____	Date Prepared _____
Contact Person _____	Phone Number _____

1. Project Title & Reference No. _____ 2. Form of Acquisition (check appropriate) <input type="checkbox"/> Purchase <input type="checkbox"/> Rental 3. Number of Units Requested _____ 5. Purpose of Expenditure (check appropriate) <input type="checkbox"/> Schedule replacement <input type="checkbox"/> Present Equipment obsolete <input type="checkbox"/> Replace worn-out equipment <input type="checkbox"/> Reduce personnel time <input type="checkbox"/> Expanded service <input type="checkbox"/> New operation <input type="checkbox"/> Increased safety <input type="checkbox"/> Improve procedures, records, etc.	4. Cost <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 70%;"></th> <th style="width: 15%; text-align: center;">Per Unit</th> <th style="width: 15%; text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td>Purchase price or annual rental</td> <td style="text-align: center;">\$ -</td> <td style="text-align: center;">\$ -</td> </tr> <tr> <td>Plus: Installation or other costs</td> <td style="text-align: center;">\$ -</td> <td style="text-align: center;">\$ -</td> </tr> <tr> <td>Less: Trade-in or other discount</td> <td style="text-align: center;">\$ -</td> <td style="text-align: center;">\$ -</td> </tr> <tr> <td>Net purchase Cost or annual rental</td> <td style="text-align: center;">\$ -</td> <td style="text-align: center;">\$ -</td> </tr> </tbody> </table> 6. Number of Similar Items in Inventory _____ 7. Estimated Use of Requested Item (s) <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <tr> <td style="width: 20%;">_____</td> <td>Weeks per year</td> </tr> <tr> <td>_____</td> <td>Approx. months (if seasonal)</td> </tr> <tr> <td>_____</td> <td>Average days per year</td> </tr> <tr> <td>_____</td> <td>Average hours per day used</td> </tr> <tr> <td>_____</td> <td>Estimated useful life in years</td> </tr> </table>		Per Unit	Total	Purchase price or annual rental	\$ -	\$ -	Plus: Installation or other costs	\$ -	\$ -	Less: Trade-in or other discount	\$ -	\$ -	Net purchase Cost or annual rental	\$ -	\$ -	_____	Weeks per year	_____	Approx. months (if seasonal)	_____	Average days per year	_____	Average hours per day used	_____	Estimated useful life in years
	Per Unit	Total																								
Purchase price or annual rental	\$ -	\$ -																								
Plus: Installation or other costs	\$ -	\$ -																								
Less: Trade-in or other discount	\$ -	\$ -																								
Net purchase Cost or annual rental	\$ -	\$ -																								
_____	Weeks per year																									
_____	Approx. months (if seasonal)																									
_____	Average days per year																									
_____	Average hours per day used																									
_____	Estimated useful life in years																									

8. Replaced item (s)						
	Item	Make	Age	Prior Year's Maint. Cost	Prior Year's Breakdowns	Prior Year's Rental Cost
A.				\$ -		\$ -
B.				\$ -		\$ -
C.				\$ -		\$ -
D.				\$ -		\$ -
E.				\$ -		\$ -

9. Recommended Disposition of Replacement Item (a)

_____ Possible use by other agencies _____ Trade-in _____ Sale

10. Submitting Authority

Submitted by _____ Date _____

Position _____

11. Reserved

Instructions for: CAPITAL PROJECT REQUEST FOR EQUIPMENT PURCHASE OR MAJOR RENTAL (Form C)

This form, which is presented as **Form C**, should be included if the capital project is an independent equipment purchase or major rental.

1. **Project Title:** Insert title of proposed project.
2. **Form of Acquisition:** Check appropriate category.
3. **Number of Units Requested:** Indicate the total number of units to be rented or purchased.
4. **Cost:** Provide cost data requested.
5. **Purpose of Expenditure:** Check the appropriate reasons for this expenditure.
6. **Number of Similar Items in Inventory:** Indicate and list the number of similar equipment items in the inventory of the requesting department.
7. **Estimated Use of Requested Item(s):** Indicate the number of weeks per year the item is expected to be used and the approximate months of the year, if seasonal, and estimate the average usage (in days per week and in hours per day) for the specified period. Also show estimated useful life of the item based on planned usage.
8. **Replaced Items:** Provide the information indicated for any municipally owned or rented item(s) that will be replaced by the request item(s). If there are no items replaced, enter N/A.
9. **Recommended Disposition of Replaced Items:** Self-explanatory.
10. **Submitting Authority:** The agency head or other official representative should review, sign and date each form.
11. **Reserved:** This space is reserved for any notes or comments made by the CIP Committee.

Source: Adapted from a form presented in *"A Capital Improvement Programming Handbook"*, Government Finance Officers Association.

FORM D
Township of Antis

CAPITAL IMPROVEMENT PROGRAM DETAILED PROJECT DESCRIPTION
(To be filled out by CIP Committee to summarize Project Information)

A. IDENTIFICATION & CODING INFORMATION

1. Date _____

2. Project Name _____

3. Program _____

4. Department _____

B. EXPENDITURE SCHEDULE

Cost Elements	\$ Total	Thru FY	Estimate FY	Total 5 Years	2013 Year 1 FY	2014 Year 2 FY	2015 Year 3 FY	2016 Year 4 FY	2017 Year 5 FY	2018 Beyond 5 Years
Planning Design & 1. Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Site Improvements 3. & Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture & 5. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

C. FUNDING SCHEDULE

GO Bonds

State Aid

D. DESCRIPTION & JUSTIFICATION

E. ANNUAL OPERATING BUDGET IMPACT

Program Costs:	Staff	\$	-
	Other	\$	-
Facility Costs:	Maintenance	\$	-
	Other	\$	-
Debt Service		\$	-
Total Costs		\$	-
Other Revenue or Cost Savings		\$	-

F. MAP Reference Code:

FORM E
Township of Antis
CAPITAL IMPROVEMENT RATING SHEET

Project Name: _____
Estimated Cost: _____

Major Considerations	Score Range	Score
A. Township Department Priority Classification		
1. Mandatory	10	
2. Maintenance	7	
3. Improve Efficiency	5	
4. New Service	2	
<input type="text"/>		
B. Priority Ranking		
1. Very High	10	
2. High	7	
3. Medium	5	
4. Low	2	
<input type="text"/>		
C. Project's Expected Useful Life (Three years or less score zero)		
1. 20 or more years	10	
2. 10-19 years	5	
3. 5-9 years	2	
<input type="text"/>		
D. Effect on Operating & Maintenance Costs		
1. Reduce Cost (greater than 5%)	10	
2. Reduce Cost (less than 5%)	7	
3. Cost Unchanged	5	
4. Increase Cost (less than 5%)	3	
5. Increase Cost (greater than 5%)	1	
<input type="text"/>		
E. Effect on Township's Revenue (tax base)		
1. Increase Revenues	10	
2. Revenues Unchanged	5	
3. Decrease Revenues	2	
<input type="text"/>		
F. Availability of State/Federal Grant Moneys (If no, score zero)		
1. Yes	5	
<input type="text"/>		
<input type="text"/>		
TOTAL SCORE		0

Source: Adapted from a form presented in *"A Capital Improvement Programming Handbook"*, Government Finance Officers Association.

Instructions for: CAPITAL IMPROVEMENT RATING SHEET (Form E)

This rating sheet has six major considerations that will be used for the purpose of ranking projects on the town's CIP program.

Every project will receive a point score in each of the six major considerations. The points will be totaled and used to establish a priority ranking on the CIP program.

A. Department Priority Classification

The rater must determine which priority classification a project fits under.

1. **Mandatory** - Refers to the protection of life or maintenance of public health and safety, *or legally required.*
2. **Maintenance** - Refers to a continuation of public services, the conservation of endangered resources, or the finishing of partially completed projects.
3. **Improve Efficiency** - Refers to the replacement of obsolete facilities or the improvement of community facilities.
4. **New Service** - Refers to the expansion of the public facilities service area of the town, or the provision of new public services.

B. Priority Ranking

Enter policy area priority from cover sheet.

C. Project's Expected Useful Life

Refer to Form B (Item 6) or Form C (Item 7).

D. Effect on Operating and Maintenance Costs

Refer to Form B (Item 8) or Form C (Item 4).

E. Effect on Town's Revenue Capital (Capital Project Requests Only)

Refer to Form B (Item 9).

F. Availability of State/Federal Grant Moneys

Total Score

Total the scores for A - F.

FORM F
TOWNSHIP OF ANTIS (EXAMPLE)
CAPITAL IMPROVEMENT PROGRAM MUNICIPAL PROJECT SUMMARY

DEPARTMENT	PROJECT	Project No.	Total Estimated Expenditure	Current Year 2013	2nd Year 2014	3rd Year 2015	4th Year 2016	5th Year 2017	CIP 5 Year Total	After 5th Year Totals
COMMUNITY DEVELOPMENT	????	0-001	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -
COMMUNITY DEVELOPMENT	????	0-002	80,000	-	80,000	-	-	-	80,000	\$ -
COMMUNITY DEVELOPMENT	????	0-003	80,000	-	-	80,000	-	-	80,000	\$ -
COMMUNITY DEVELOPMENT	????	0-004	80,000	-	-	-	80,000	-	80,000	\$ -
COMMUNITY DEVELOPMENT	????	0-005	80,000	-	-	-	-	80,000	80,000	\$ -
	Total Funding		\$ 400,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 400,000	\$ -
GENERAL GOVERNMENT	????	0-006	100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	100,000	\$ -
	Subtotal: General Government		\$ 100,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000	\$ -
	Total Capital Items		\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ -
FUNDING SUMMARY:										
	General Obligation Bonds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	State Aid		-	-	-	-	-	-	-	-
	Federal Aid		-	-	-	-	-	-	-	-
	Use of Cash		500,000	100,000	100,000	100,000	100,000	100,000	500,000	-
	Gifts		-	-	-	-	-	-	-	-
	Total Funding		\$ 500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ -

**ANTIS TOWNSHIP
BLAIR COUNTY, PENNSYLVANIA**

RESOLUTION NO. 2--2012

**A RESOLUTION AMENDING RESOLUTION NO. 13-2009
CHANGING THE NAME OF THE “RESERVE FOR WATER AND SEWER FUND”
TO THE “CAPIAL RESERVE FUND”
AND ESTABLISH
HOW THE FUND SHALL BE OPERATED.**

WHEREAS, The Antis Township Board of Supervisors authorized a fund entitled “Reserve for Sewage” on the 24th day of November, 1969, and

WHEREAS, the Antis Township Board of Supervisors drew up guidelines for the use of those funds on June 7, 1976, and

WHEREAS, the Antis Township Board of Supervisors changed the name to the “Capital Reserve Fund” and changed the guidelines by Resolution #11-1999, dated January 21, 1999, and

WHEREAS, the Antis Township Board of Supervisors further changed the name of this fund to the “Reserve for Sewage and Water Fund” and the guidelines for the use of this fund accordingly by Resolution #20-2002, dated December 5, 2002, and

WHEREAS, the Antis Township Board of Supervisors updated guidelines by Resolution # 13-2009 for the use of the “Reserve for Sewer and Water Fund”.

WHEREAS, the Antis Township Supervisors desire to further revise the guidelines for the use of this fund;

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Supervisors of Antis Township, Blair County, Pennsylvania that the special fund of the Township of Antis, known as the “Reserve for Sewage and Water Fund” shall be renamed the “Capital Reserve Fund” and shall be operated under the guidelines provided in the Antis Township Capital Improvements Program.

BE IT FURTHER RESOLVED, that all resolutions or any part of any resolution inconsistent with the provisions of this ordinance are hereby repealed insofar as the same affects this Resolution.

RESOLVED AND ENACTED THIS Second DAY OF February, 2012.

**BOARD OF SUPERVISORS
TOWNSHIP OF ANTIS**

By _____
Chairman Raymond E. Amato

Vice-Chairman Robert E. Smith, Jr.

Supervisor Charles W. Taylor

ATTEST:

Supervisor Kenneth W. Hostler

Lori Del Biondo, Secretary

Supervisor C.J. Caracciolo

END OF DOCUMENT