

2025 PATTON TOWNSHIP *BUDGET*



**PATTON TOWNSHIP 2025 BUDGET
LINE ITEM DETAIL
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INTRODUCTION

We are pleased to present the 2025 Budget to the Board of Supervisors. The budget is one piece of our financial planning in the Township. Each year, we also present the Financial Trends Monitoring Report and the Capital Improvement Program for consideration by the Board. Elements of those plans are incorporated into the operating budget.

The operating budget includes all of the programs and services we will provide in 2025. It also includes our contributions to regional programs, including CATA and the Centre Region COG.

2024 Accomplishments

2024 was a busy year for the Township. We welcomed a K9 to our police department, work was completed on the Patton Crossing project, a stormwater project along Meeks Lane was started, our codification project was completed, the conservation plans for the Haugh Family Preserve and the Grays Woods Preserve were completed, new playground equipment was installed in Oakwood Park, roadway improvements were completed on North Oak Lane and we completed spongy moth spraying.

Look Ahead to 2025

As we move into 2025, we have several exciting projects planned: we will complete a facilities assessment for our public works department, the roof on the municipal building will be replaced, play equipment will be replaced in Graysdale Park and signal projects along the Atherton Street Corridor and Colonnade Boulevard will be completed.

We will also use 2025 to complete future planning for our Public Works and our Engineering, Planning and Zoning Departments. The first piece of this process will be the completion of a facilities assessment that will help us plan for the future facility needs of our road crew. Additionally, we will also consider our staffing, including how to replace our Director of Public Works Operations and what the structure of these two departments should be as we move into the future.

The 2025 Budget proposes a 1.0 mill increase in real estate taxes. The need for this increase is largely due to rising operating costs over the last several years and the end of our American Rescue Plan Act (ARPA) money. The increase in tax millage will help us smooth through these increases and continue to provide high quality services to our residents.

As you review the budget, we are here to answer any questions you may have.

**PATTON TOWNSHIP
2025 Budget Summary**

	2024 PROJECTED	2025 PROPOSED
REVENUES		
REAL ESTATE TAX	\$5,304,962	\$6,361,209
EARNED INCOME TAX	2,822,698	2,935,606
OTHER TAXES	1,063,726	1,110,000
INTERGOVERNMENTAL PAYMENTS	2,832,048	1,734,413
OTHER NON-TAX SOURCES	876,174	806,275
	<hr/>	<hr/>
TOTAL	\$12,899,608	\$12,947,503
EXPENDITURES		
GENERAL GOVERNMENT SERVICES	\$1,876,596	\$1,860,477
POLICE	4,119,983	4,161,912
PUBLIC WORKS	3,711,749	2,997,707
COMMUNITY SERVICES - PLANNING, PARKS	1,838,370	1,954,676
COMMUNITY SERVICES - OTHER	1,284,318	1,387,214
DEBT SERVICE/CAPITAL PROJECTS	1,028,528	1,033,682
	<hr/>	<hr/>
TOTAL	\$13,859,544	\$13,395,667
REVENUES LESS EXPENSES	(\$959,936)	(\$448,164)
CARRY FORWARD FROM PRIOR YEAR	2,598,656	1,638,720
CASH TO START THE NEXT YEAR	\$1,638,720	\$1,190,556

<u>PERSONNEL</u>	<u>Y/E</u>	<u>GRADE</u>	<u>BLEND</u> <u>ANNUAL</u> <u>PAY</u>
Farkas	Manager		\$ 138,455
Lyncha	Receptionist	B-26	\$ 48,824
Albright	Police Data Clerk	B-41	\$ 59,446
Brooks	Road Crew	D-15	\$ 48,293
Houck	Road Crew	D-15	\$ 47,200
Houtz	Road Crew	D-17	\$ 48,572
Bennett, Q	Road Crew	D-20	\$ 50,082
Feagley	Road Crew	D-20	\$ 50,120
Habovick	Road Crew	D-20	\$ 49,986
Lee	Road Crew	D-21	\$ 51,176
Johnstonbaugh	Road Crew	D-22	\$ 51,310
Barnes	Building Maintenance	D-33	\$ 64,502
Good	Administrative Assistant	F-15	\$ 52,835
Curley	Road Crew Leader	F-17	\$ 56,878
Bennett, S	Road Crew Leader	F-26	\$ 59,735
Confer, E	Road Crew Leader	F-33	\$ 64,853
Confer, R	Engineering Technician	H-30	\$ 70,879
Long	Police Secretary	I-30	\$ 73,612
Moore	Assistant Township Secretary	I-31	\$ 73,063
Urbanic	Accountant	I-32	\$ 65,202
Benshoof	Lead Tax Specialist	I-37	\$ 79,191
Miller	Mechanic	J-33	\$ 79,192
Harter	Zoning Officer	N-15	\$ 77,036
Weston	Sr. Communication Specialist	O-12	\$ 77,684
Coakley	Road Superintendent	P-30	\$ 102,420
Wheeler	Public Works Projects Manager	R-28	\$ 93,286
PW Director	Director Public Works Operations	W-10	\$ 55,975
Pegher	Director of Finance & Admin	W-27	\$ 138,861
			<hr/>
			\$ 1,928,669
Jolley*	Chief	W-27	\$ 139,143
Albright	Sergeant	10/18/99	\$ 116,018
Brahosky	Police Officer 2	10/10/23	\$ 92,385
Brooks	Police Officer 1	04/29/24	\$ 84,865
Carter	Police Officer 5	06/29/09	\$ 107,424
Federinko	Detective	08/01/94	\$ 111,721
Finochio	Police Officer 5	02/20/18	\$ 107,424
Friend	Police Officer 1	06/24/24	\$ 84,865
Kaufmann	Police Officer 4	11/15/21	\$ 99,905
Ottolini	Police Officer 1	09/18/23	\$ 84,865
Sallade	Detective	05/29/15	\$ 111,721
Shaffer	Sergeant	06/26/09	\$ 116,018
Shupenko	Sergeant	07/06/06	\$ 116,018
Snyder, M	Police Officer 5	06/04/18	\$ 107,424
Snyder, T	Detective	09/06/02	\$ 111,721
Soohoo	Police Officer 5	08/09/04	\$ 107,424
Stroud	Police Officer 5	07/07/06	\$ 107,424
Sunderland	Police Officer 5	01/10/00	\$ 107,424
Tuskovich	Police Officer 5	07/24/12	\$ 107,424
Vardzel	Police Officer 5	02/12/18	\$ 107,424
			<hr/>
			\$2,128,643
Total Salary and Wages			<hr/>
			<u>\$ 4,057,313</u>

REVENUE: REAL ESTATE TAXES

In 2025, real estate taxes will account for approximately 49.1 percent of all revenues raised by the Township, excluding loan proceeds. This is due to the grants we expect to receive in 2025 versus the grants we expected to receive in 2024, including funds we utilized in 2024 from the American Rescue Plan Act. Real Estate Taxes accounting for a higher percentage of all revenues has become the norm as the need for increased revenues translates into an increased burden on property owners. The real estate tax for each property in the Township is determined by applying the Township's tax rate to the assessed value of the property as established by the Centre County Board of Assessment. The most recent reassessment took place in 1994. At that time, the assessed value was established to be 50 percent of that year's market value. The most recently completed computation of ratios of assessed value to current market value, as determined by the Pennsylvania Department of Revenue, is 17.7 percent (down from 21.4 percent in 2023 and 18.5 percent in 2024). The depressed factor is likely to continue until a reassessment is completed. No reassessment is planned by the County. Municipalities are suffering repercussions from assessment appeals which result in less revenue because the market value of a property is lowered to the new lower common level ratio.

The cost of a mill of tax to the taxpayer is determined by multiplying .001 times the assessed value of the property or it can be determined by the rate of \$1.00 of tax for each \$1,000 of assessed valuation. The following table shows the cost of 1 mill of property tax for several typical examples of properties in Patton Township:

<u>EXAMPLE OF PROPERTY</u> (1)	<u>FORMULA</u> (2)	<u>CURRENT YEAR</u> <u>2024</u> <u>COST OF 1 MILL</u> <u>(0.185)</u>	<u>PROPOSED YEAR</u> <u>2025</u> <u>COST OF 1 MILL</u> <u>(0.177)</u>
Town Home (\$200,000 Market Value)	$\$200,000 \times .177 \times .001$	\$37.00	\$35.40
Single Family Home (\$400,000)	$\$400,000 \times .177 \times .001$	\$74.00	\$70.80
Large Single Family Home (\$600,000)	$\$600,000 \times .177 \times .001$	\$111.00	\$106.20
Commercial Property (\$2,000,000)	$\$2,000,000 \times .177 \times .001$	\$370.00	\$354.00

- (1) Market Value is the current (2025) value of property.
- (2) 0.177 is the 2025 factor needed to convert current market value into assessed value as determined by PA Department of Revenue.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

REVENUE: REAL ESTATE TAXES (CONT'D)

The estimated fall assessed value of Patton Township property is \$540,853,780, which is a \$18,844,520 or a 3.6 percent increase over 2024. Taking into account discounts earned for early payment, exonerations, uncollectible taxes, and properties added between the adoption of the budget and publication of the tax duplicate, each mill of tax will bring in approximately \$579,604 in current revenue. Each 0.1 mill will produce \$57,960.

An increase in the real estate tax rate of 0.6 mill or 6.7 percent was imposed in 2016. On November 4, 2014, the voters approved a referendum authorizing the borrowing of \$3.5 million to acquire and preserve additional open space lands in the Township. To fund this acquisition a borrowing (loan) was made in late 2017. The debt is being paid through a dedicated real estate millage estimated to be 0.6 mill levied beginning in 2016. This millage was approved in the budget in November 2015.

The proposed rate of 10.9 mills for 2025, a 1.0 mill increase or 10.1% increase, is allocated as follows:

Tax Purpose	2024 Rate	Proposed 2025 Rate
General	6.6 mills	7.6 mills
Debt	1.2 mills	1.2 mills
Open Space Preservation	0.6 mill	0.6 mill
Library	0.4 mill	0.4 mill
Parks Capital Improvements	0.7 mill	0.7 mill
Fire	0.4 mill	0.4 mill
TOTAL	9.9 mills	10.9 mills

In addition to the Township tax, Centre County and the State College Area School District tax real estate in Patton Township. The 2024 County tax remained at 7.84 mills; the 2024-2025 School tax is 50.9228 mills, which is a 2.6 percent increase over the previous year. This totals 69.6628 mills on property.

Real estate taxes are collected by the elected or appointed tax collector. The incumbent collector has arranged with the Township to collect taxes and therefore, the function is performed by Township staff. The collection of real estate taxes actually takes place in three stages: current, prior, and delinquent.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

REVENUE: REAL ESTATE TAXES (CONT'D)

Current: #301.100

Based on the forecasted 2025 assessed values of property in Patton Township and a two-year average collection percentage, revenue for 2025 current year collections is estimated to be \$5,968,433. This growth reflects approximately \$19 million in anticipated additions of property to the tax base in Patton Township and a one mill increase in the millage.

Open Space Preservation #301.101

On November 4, 2014, the voters approved a referendum authorizing the borrowing of \$3.5 million to acquire and preserve additional open space lands in the Township. To fund this acquisition, a borrowing (loan) was made in late 2017. The debt is being paid through a 0.6 mill dedicated real estate tax. Forecasted collections for 2025 are estimated to be \$349,249.

Prior Real Estate Tax: #301.200

Each February and July, the County Assessor's Office publishes supplements to the tax rolls for the preceding year. These supplements add homes and buildings completed during the previous year after the tax duplicate was issued in March. The 2025 receipts are for 2024 taxes with consideration given to known large additions.

Prior Open Space Preservation: #301.201

Dedicated "Open Space" preservation taxes collected for years prior to 2025 will be reflected in this line item and will be transferred to a reserve fund for debt payments as described in # 301.101.

Delinquent: #301.300

In December, the list of unpaid real estate taxes is turned over to the County for collection. The proposal for 2025 is based on an average of uncollected real estate taxes for the prior three years.

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	REVENUES: REAL ESTATE TAXES				
301	<u>REAL ESTATE TAXES</u>				
.100	Current	4,505,904	5,721,222	4,952,213	5,968,433
.101	Tax for Open Space Preservation	303,703	366,963	310,076	349,249
.200	Prior - Real Estate Tax	5,030	5,770	7,358	7,505
.201	Prior - Open Space Preservation	339	378	482	492
.300	Delinquent	26,007	38,382	34,833	35,530
	TOTAL REAL ESTATE TAXES	4,840,983	6,132,715	5,304,962	6,361,209

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

REVENUE: EARNED INCOME TAX

In 2025, the Earned Income Tax will produce approximately 23.8 percent of all revenues raised by the Township excluding loan proceeds. The tax rate is 0.5 percent of the earned income of each Township resident. The School District also levies this tax at a rate of 0.95 percent. This tax is at the maximum rate permitted by State code for Second Class Townships. Nonresidents pay 1.0 percent of their earned income to the Township.

The earned income tax is imposed on wages paid by an employer as well as the profits from self-employment. The tax is levied for residents in the Township. Because it is a flat rate, it applies equally to persons of all income levels. For most residents, the tax is withheld by the employer, reported on the federal W-2 form and is submitted directly to the Centre Tax Agency. The taxpayer files a short form by April 15th of each year with any balance due or to request a refund.

The earned income tax is not assessed on pensions and investment income and certain payroll deductions like benefits paid for by a cafeteria plan; therefore, residents with large earnings from investments are not subject to this tax, although they are subject to state and federal income taxes.

In 2008, Act 32 became law that mandated that earned income tax be collected at the county level beginning in 2012. A tax collection committee (TCC) composed of an appointed delegate from each taxing jurisdiction in the County oversees the collection of taxes. In 2010, the Centre County Tax Collection Committee voted to appoint the State College Borough (Centre Tax Agency) to collect earned income taxes for each of the political subdivisions in Centre County. A new 3-year agreement was signed in January 2024. This agreement allows for two one-year options following the 3-year agreement.

The voting rights of each delegate are weighted based on a combination of revenue collected and population for their jurisdiction. Patton Township is a relatively small stakeholder in the overall committee.

REVENUES: EARNED INCOME TAX (CONT'D)

The Earned Income Tax revenue for 2025 is proposed to be 4 percent higher than the 2024 projected revenue. Staff used a linear regression function to help estimate next year’s number. In estimating the percentage increase in earned income tax the following factors were also considered: demographics of the Township’s growth, the Consumer Price Index for the year ended August 31st of the current year and judgment about the economic outlook for the community. Growth of actual revenue in the last several years has been somewhat linear.

Although population and development in the Township has been on the rise, the linear growth rate of this tax implies a shift away from higher income earners who are retiring but remaining in the municipality to younger workers who may earn relatively lower wages. We expect this trend to continue over time as older residents retire from the workforce in greater and greater numbers. The table below illustrates the growth in earned income tax collections over the last fourteen years.

PATTON TOWNSHIP EARNED INCOME TAX REVENUES			
(in thousands)			
	YEAR	REVENUES	INCREASE
ACTUAL	2013	1,915	3.4%
	2014	1,898	<0.9%>
	2015	1,939	2.2%
	2016	2,182	12.5%
	2017	2,176	0.0%
	2018	2,207	1.4%
	2019	2,290	3.8%
	2020	2,231	<2.6%>
	2021	2,226	4.3%
	2022	2,571	10.5%
	2023	2,674	4.0%
	Proposed	2024	2,823
Forecast	2025	2,936	4.0%

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
310 .210	REVENUES: EARNED INCOME TAXES				
	<u>EARNED INCOME TAX</u>	2,674,212	2,818,671	2,822,698	2,935,606
	TOTAL EARNED INCOME TAXES	2,674,212	2,818,671	2,822,698	2,935,606

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

REVENUE: OTHER TAXES

The Local Tax Enabling Act (Act 511) of 1965 grants municipalities the power to levy a broad variety of taxes. Patton Township currently uses two of the taxes authorized by Act 511 in addition to the earned income tax. These taxes, listed below, are enacted by ordinance and continue from year to year unless the ordinance is amended. Act 511 taxes account for approximately seven percent of Township revenues. In late December 2004, the state amended Act 511 to rescind the Occupational Privilege Tax and create a new tax called the Emergency and Municipal Services Tax (EMST). In 2007 Act 7 amended Act 511 to create the Local Services Tax, replacing the EMST.

Tax	Patton Township			State College Area School District		
	Year Enacted	2022 Rates	Limit	2023-2024 Rates	Limit	Paid By
Real Estate Transfer	1960	0.5%	0.5%	0.5%	0.5%	Owners of property sold
Local Services Tax (Formerly the Emergency and Municipal Services Tax)	2005 Amended 2007	\$47.00	\$47.00	\$5.00	\$5.00	People employed in the Township

Real Estate Transfer: #310.100

The real estate transfer tax is levied by the Township and the School District at the rate of 1 percent of the value of each real estate transaction that occurs in the Township. This tax is shared equally between the two taxing bodies, with each receiving 0.5 percent.

The revenue from this tax is the most difficult of any of the Township's taxes to predict because the number and value of real estate transactions vary widely. Much analysis goes into estimating this budget number, generally with little success in approximating actual numbers. In the past, Staff has tried to be very conservative in predicting this widely variable number (ranging from \$200,000 in 2001 to \$1,100,000 in 2016) because a significant shortfall in revenues could make cash flow management difficult.

An 3.5% decrease is projected for 2024, and a 2% increase is proposed for 2025.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

REVENUE: OTHER TAXES (CONT'D)

Local Services Tax: #310.511

The Local Services Tax was signed into law by the state in 2007. This tax is levied on persons employed within the Township. The \$52 tax is split, with \$5 allocated to the State College Area School District and \$47 allocated to the Township.

The revenue received from this tax will be used to offset emergency services and road maintenance expenditures.

A 2% increase is projected in 2024 and a 2% increase is proposed in 2025.

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
310	REVENUES: OTHER TAXES				
	<u>OTHER TAXES</u>				
.100	Real Estate Transfer	801,754	505,085	773,569	814,040
.511	Local Services Tax	284,381	289,762	290,157	295,960
	TOTAL OTHER TAXES	1,086,135	794,847	1,063,726	1,110,000

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

REVENUE: INTERGOVERNMENTAL PAYMENTS

Patton Township expects to receive about 14.0 percent of its revenue from intergovernmental payments from the County, State, and Federal governments in 2025. The Township has no regular source of Federal funds. Most Federal funds received are grants for specific purposes funneled through the State or County.

The Annual Payments of intergovernmental revenues received each year come from the State. These funds fall into two categories – dedicated use funds and general fund use. Dedicated Use funds must be used only for the purpose provided in the law. The budget must show matching expenditures for these receipts. The General Fund Use intergovernmental revenues are counted as receipts available for any budgeted expenditure.

Grants received by the Township are the result of competitive applications approved by a County, State, or Federal funding body. Grant funds must be used for the specific purpose identified in the grant program.

REVENUE: INTERGOVERNMENTAL PAYMENTS (CONT'D)

ANNUAL PAYMENTS: DEDICATED USE

Liquid Fuel Tax: #355.020

The Liquid Fuel Tax (LFT) receipts collected by the State are shared with municipalities based upon population and miles of Township roads. This is a return of some of the tax each purchaser pays when purchasing gasoline. The amount actually received depends upon how much the State collects and how Patton Township compares to other municipalities' miles of roads and population. The 2025 budget estimate is based on the State's October 2024 estimate of \$471,144. These funds are matched to eligible expenditures in the Public Works budget for maintenance and operation of Township roads and streets.

The growing availability of alternative fuel vehicles will decrease the growth rate of LFT funds. At some point the State and Federal governments will need to adopt revised standards for collecting user fees from road users. The Township should work with our municipal associations to start lobbying for such changes.

Georgetown Sinkhole Grant: #354.045

In December 2022, a sinkhole developed near townhomes on Amblerwood Way. The Commonwealth of Pennsylvania granted the Township \$180,000 to distribute to the homeowners affected by the sinkhole. All funds were distributed as of April 2024.

REVENUE: INTERGOVERNMENTAL PAYMENTS (CONT'D)

ANNUAL PAYMENTS: DEDICATED USE

Act 13 Marcellus Impact Fee: #355.100

Act 13 became a law in 2012 and provides for the imposition of an unconventional gas well drilling impact fee by the State. The allocation of these funds will be as follows:

- \$25 million to State agencies to offset the statewide impact of drilling
- 60 percent of the remaining funds go to Counties and Municipalities (36 percent allocated to Counties with wells, 37 percent to municipalities with wells and the remaining 27 percent to all municipalities based on a municipality's budget).
- 40 percent for statewide initiatives.

The money must be spent on water, wastewater, road improvements, infrastructure, maintenance, social service delivery, emergency preparedness, environmental programs, tax reduction, increased safe/affordable housing, employee training or planning initiatives.

The Township received \$3,604 in 2023. In 2024 and 2025, revenue from the source is estimated to be \$2,092 and \$2,000, respectively. These funds have been used to offset the costs of conversion of two vehicles to bi-fuel (gasoline and Compressed Natural Gas) and the installation of a CNG fueling station on site.

State Pension Aid: #355.120

Each non-Pennsylvania (foreign) insurance company that writes a casualty insurance policy in the Commonwealth pays a tax to the state. Act 205 of 1984, the Public Employee Retirement Act, provides that the eligible municipalities receive their share of the state funds based upon the amount of actual expenditures and/or amounts necessary to maintain actuarially sound funding for the pension plans up to a limit established by the State. The amount received for 2025 is based on the calculation of the Township's minimum municipal obligation (MMO) (completed in the fall of 2024). The funding is based on the lesser of the Township's need and the state-determined unit value of funding multiplied by the number of eligible Township employees. In years when investment returns are good, a municipality may not receive all the funds they would otherwise be entitled to based on the unit value calculations because investment gains may reduce the amount that needs to be paid into a plan.

REVENUE: INTERGOVERNMENTAL PAYMENTS (CONT'D)

ANNUAL PAYMENTS: DEDICATED USE (CONT'D)

State Pension Aid: #355.120 CONT'D

In years with bad investment returns, the total amount the Township is entitled to receive from the State may still not be adequate to fund the pension plans, and therefore, general funds and/or employee contributions will be needed.

The 2025 MMO, calculated using the 2023 actuarial valuations for the total pension expense, is expected to be \$404,025. For 2024, police contributed 2 percent of their base wages. This amount continues in the 2023-2026 contract.

The revenues received are subject to an audit to determine whether all funds were actually required for the Township's pension plans.

This revenue is offset against pension expenses in employee benefit line items for each department.

REVENUE: INTERGOVERNMENTAL PAYMENTS (CONT'D)

ANNUAL PAYMENTS: GENERAL FUND USE

Act 205 Volunteer Fire Relief Association Aid: #355.130

Each non-Pennsylvania (foreign) insurance company that writes a fire insurance policy in the Commonwealth pays a tax to the State. These funds are distributed based upon the population and the market value of property in the Township (weighted equally). These funds must be turned over to the volunteer fire company serving the area, the Alpha Fire Company. The funds must be used by the Fire Company for the health and welfare of the company members; the funds may not be used for operations or capital expenditures. (See expenditure account 411.533 for matching expenditures.) The proposed revenue for 2025 is based on the 2024 actual receipts.

Police Programs Reimbursement Grants #355.200

These revenues represent payments for participation in special task force programs such as the Centre County Drug Task Force (Bureau of Narcotics Investigations), the Centre County Alcohol Task Force and DUI patrols, State College School District School Resource Officer, football game details reimbursed by Penn State University and other reimbursements for police goods and services. The 2025 proposal is based on anticipated duty assignments.

Public Utility Realty Tax: #355.010

Some public utilities are exempt from property taxes but pay into a state fund in lieu of property taxes. The 2025 budget is based on the 2024 amount received.

Beverage Licenses: #355.040

The State charges and remits to the Township a permit fee of \$200 per year for each establishment in the Township that serves beer and/or liquor. There are five types of establishments in Patton Township: hotels, such as Toftrees, Carnegie House and Holiday Inn Express (Outback Steak House); restaurants/bars like the Ale House and Hi-way Pizza; microbreweries like Otto's Brew Pub; continuing care retirement communities like the Village at Penn State; and transfers such as the Olive Garden and Applebee's.

Prior to 2001, the state allowed only one licensed establishment for every 3,000 residents. (hotel/motel and micro-brewery licenses are not included in the numerical restriction.) In 2001, in-county license transfers were approved

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

REVENUE: INTERGOVERNMENTAL PAYMENTS (CONT'D)

ANNUAL PAYMENTS: GENERAL FUND USE

Beverage Licenses: #355.040 CONT'D

as a new category for licenses. When approved by the Township and the Liquor Control Board, an establishment may transfer a license from another area of Centre County into the Township. Five such transfers have been brought to Patton Township.

2025 proposed revenue is based on 2024 experience.

Motor Vehicle Code State Distribution: #355.090

These funds are remitted to the Township by the State as the local share of tickets issued by the State Police. The 2025 proposed amount is based on a three-year average of receipts and receipts year-to-date.

State Payment in Lieu of Taxes - Game Commission: #356.020

This is a payment by the State for Township services to State Game Lands. There are 975 acres of State Game Lands in Patton Township, and the Township is reimbursed \$4.20 per acre (\$1.20 per acre prior to 2024). These funds are paid from gambling proceeds earned by the State.

GRANTS

Atherton & Woodycrest Improvements: #357.100

The Township sponsored a Multimodal Transportation grant in the amount of \$1,500,000 to reconstruct and upgrade the intersection that will serve as entrance to Patton Crossing development. The grant requires no monetary match from the Township. The Township Manager will be involved in managing the relationships between the project partners and may expend some funds for legal advertising purposes and other minor items. Costs for project management, the bidding process, inspections, and other ancillary costs will be paid with grant funds or by the developers. Any additional costs for construction of the project will be borne by the developers.

REVENUE: INTERGOVERNMENTAL PAYMENTS (CONT'D)

ANNUAL PAYMENTS: GENERAL FUND USE

GRANTS CONT'D

Atherton Street Signal Improvements: #357.120

The Township sponsored a \$684,138 grant in 2022 for the upgrade of signal controllers and communication systems to provide more responsive operations along the corridor from Patton to Harris Township. The coordination project was completed in 2023. The final phase of the project will see upgrades to selected intersections within the Atherton Street corridor in 2024 and 2025.

Colonnade GLG Grant-Pedestrian Upgrades: #357.220

The Township was awarded \$70,838 in PennDOT Green Light Go funds to be used for pedestrian upgrades to Colonnade Blvd at multiple intersections. Work on this project will be completed in 2025, following completion of the Penn Highlands Micro-Hospital.

Toyota Prius Replacement: #357.160

The Township received \$7,500 to replace the Toyota Prius with a plug in EV.

Waddle Conversion from Centrac-TST Grant: #357.200

The Township received a \$32,061 PennDOT TST grant to convert the existing Waddle corridor from Centrac to Kinetic signals (PennDOT network). This is in lieu of a more costly new maintenance agreement in 8/2023 with Signal Control Products for Centrac. Work on this project should be completed in 2024.

DEP Recycling Grant: #357.180

The Township received a grant to fund the purchase of a leaf collection unit and one-man leaf truck with an installed leaf collection unit.

Local Shares Grant-Office Roof: #357.220

The Township will apply for \$102,500 in funding from the Commonwealth's Local Share Account to fund a replacement of the office roof.

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	REVENUES: INTERGOVERNMENTAL PAYMENTS				
	<u>ANNUAL PAYMENTS</u>				
	DEDICATED USE				
355 .020	LIQUID FUEL TAX	474,319	466,468	471,144	461,861
	OTHER DEDICATED USE				
354 .040	DEP Grant - Hydro Dig	0	0	0	0
354 .045	Georgetown Sinkhole Grant	180,000	0	0	0
355 .100	Act 13 Marcellus Impact Fee	3,604	3,600	2,092	2,000
355 .120	State Pension Aid	355,501	270,867	384,344	384,344
355 .130	Act 205 Volunteer Fire Relief Association	118,964	108,906	120,932	122,932
355 .200	Police Programs Reimbursement	179,561	188,521	182,779	190,090
351 .130	American Rescue Plan Act	600,000	600,000	530,000	0
	SUB-TOTAL	1,437,630	1,171,894	1,220,147	699,366
	GENERAL FUND USE				
355 .010	Public Utility Realty Tax	7,092	7,465	8,192	8,000
355 .040	Beverage License	5,700	5,400	5,700	6,000
355 .090	Motor Vehicle Code State Distribution	6,294	6,400	6,657	6,750
356 .020	Pay in Lieu of Taxes-Game Commission	1,171	1,171	4,098	4,098
	SUB-TOTAL	20,256	20,436	24,646	24,848

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	REVENUES: INTERGOVERNMENTAL PAYMENTS (CONT'D)				
	<u>GRANTS</u>				
357 .016	Pennsylvania Community Transportation Alternatives	0	32,000	0	0
357 .017	PennDot Automated Red Light Enforcement (ARLE)	0	402,525	0	0
357 .019	PennDot GLG-Colonnade Pedestrian Upgrades	0	70,838	0	70,838
357 .030	County LFT	47,000	0	0	0
357 .100	Atherton & Woodycrest Improvements	905,910	500,000	350,000	0
357 .110	Toftrees Corridor Improvements	0	0	0	0
357 .120	Atherton Street Signal Improvements	146,250	441,450	362,625	175,000
357 .160	Toyota Prius Replacement	0	0	7,500	0
357 .190	Toftrees Resort RACP Grant Sponsorship	0	1,250,000	0	0
357 .200	Waddle Conversion from Centracs-TST Grant	0	0	32,061	0
357 .215	Road Equipment Grant	0	207,816	350,000	0
357 .220	Local Shares Grant-Office Roof	0	239,304	0	102,500
357 .231	Police Grants-Body Worn Cameras	0	23,767	13,925	0
357 .235	Toftrees Avenue Stormwater Project	0	0	0	200,000
	SUB-TOTAL	1,099,160	3,167,700	1,116,111	548,338
	TOTAL INTERGOVERNMENTAL PAYMENTS	3,031,365	4,826,498	2,832,048	1,734,413

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

REVENUE: NON-TAX SOURCES

The Township will receive approximately 6.5 percent of the budgeted 2025 revenues from non-tax sources, other than loan proceeds.

As noted in the following sections, some of these funds must be used for specified purposes. The balance is available for general Township expenditures.

ASSESSMENTS #301

Assessments differ from taxes in that they are limited to certain geographic areas of the Township. Patton Township currently charges assessments based on a property's proximity to a fire hydrant or a streetlight. These funds are used to cover costs associated with providing the hydrants and the streetlights. Assessment funds are separately accounted for and are designed to be self-supporting. If there is a surplus in one of these funds it cannot be transferred to the general fund; it must be held in reserve to cover future rate increases, major repairs or replacements, or to decrease rates. The power to set such assessments is established in the Pennsylvania Second Class Township Code.

The Township previously had a special assessment for the Homestead Farms Neighborhood Improvement District. This assessment was used to address issues with the streets inside the neighborhood. This assessment ran from 2012-2023.

Streetlight Assessments: #301.930

Each property within 250 feet of a streetlight is assessed at 23 cents per front foot. Vacant lots are assessed at 25 percent of the current rate (5.75 cents). This 4:1 ratio is set in the Pennsylvania Second Class Township Code. All the funds collected from these assessments are deposited into the Streetlights Restricted Reserve Fund for payment of streetlight bills and required repairs (see Line Item 434.361). The current assessment rates should be sufficient to cover additional costs. The Township has entered into a cooperative program to purchase electricity. At this time, no increase in streetlight assessments should be necessary to cover electrical costs.

REVENUE: NON-TAX SOURCES (CONT'D)

ASSESSMENTS #301 (CONT'D)

Fire Hydrant Assessment: #301.940

Each property within 780 feet of a fire hydrant is assessed a charge based on the front footage of the property. The assessment rate is 35.5 cents per front foot. All funds collected from these assessments are transferred to the Fire Hydrant Restricted Reserve Fund (see Line Item 411.363). Fire hydrant rates have increased steadily from \$125 per hydrant in 2019 to \$420 per hydrant in 2025. These rates are set annually by the State College Borough Water Authority.

Homestead Farms Neighborhood Improvement District: #301.950

In October 2011, the Township began the process to establish a Neighborhood Improvement District in the Homestead Farms area. At the request of the Homeowners' Association (HOA), the Township took over road maintenance in this area where, until this time, the roads had been privately maintained. Each parcel (43 in Patton Township and 5 in Ferguson Township where another neighborhood improvement district has been formed) was assessed \$316 annually until 2023 to provide for the cost of bringing the roads up to Township standards. Construction work was finished in 2021.

LICENSES AND PERMITS #321

The Township requires a variety of business licenses and permits. In some cases, the licenses are issued for a token fee and serve to establish the presence of regulated business activity rather than to generate revenues. In other cases, the fees are designed to cover the costs of the activity being permitted or licensed.

Health-Food Establishments Permit: #321.200

Each Patton Township food establishment pays an annual fee of \$165 to \$265, based on type and size of establishment, to cover the cost of required health inspections. In addition to these permit fees, the fee schedule has been adjusted to include other establishments which would need a permit, such as temporary establishments and farmers markets, and fees for re-inspections and plan reviews.

REVENUE: NON-TAX SOURCES (CONT'D)

LICENSES AND PERMITS #321 (CONT'D)

Zoning Permits: #321.330

Each new construction and alteration/addition to a building in Patton Township requires a zoning permit. 2025 permits are based on anticipated construction known at this time.

Rental Housing Permit Application Fee: #321.334

A \$30.00 fee is required on new or transferred rental housing permit applications. The Township sends out notices to property owners whose real estate tax billing address is different from the property address. This is an effort to ensure that any properties that are actually rentals are properly permitted and inspected to ensure the safety of renters.

Rental Housing Permit Surcharge: #321.335

This fee of \$3 per permit issued helps offset regulatory and enforcement costs directly associated with rental housing in the Township. This fee is charged annually when permits are renewed. Centre Region Code collects this fee for the Township. Currently, there are approximately 3,300 rental units in the Township.

Solicitor's and Peddler's, Chickens': #321.610

A solicitor or peddler's license costs \$20 and chickens are \$35 per issuance. Typically, Patton Township only has a few of these each year.

Sign Permits: #321.900

Fees for sign permits are based on the Township fee schedule. Revenue is expected to remain stable.

REVENUE: NON-TAX SOURCES (CONT'D)

LICENSES AND PERMITS #321 (CONT'D)

Road Occupancy Permit: #322.820

This permit is required for a cut into a Township road or right-of-way. Most of these fees are generated by utility companies (gas, phone and electric) servicing or extending their underground lines. The amount budgeted for 2025 is based on a three-year average plus any discussions with utility companies regarding work proposed in the Township.

Cable TV Franchise: #321.800

Comcast is one of two cable companies providing service to Patton Township. The current Comcast franchise was renewed in 2020 and runs for 10 years. In 2023, the Township approved a franchise agreement with Shentel Fiber. Shentel is expected to begin providing service to customers in the Township in 2025. Revenue in this line item is dependent on revenues each company receives from Township residents.

Small Cell Antennae Fees: #321.801

In 2014 the Board approved a contract with Crown Castle to install small cell antennae on 8 existing traffic signals in order to improve cell phone reception in the Township. Crown Castle rents their equipment to cell service providers. The contract will provide for an initial fee of \$15,000 plus rental income to the Township of \$750 per antenna per year.

COURT FINES #331

Patton Township receives revenues from three types of fines: violations of the Pennsylvania Motor Vehicle Code, violations of Township ordinances, and violations of Pennsylvania Crimes Code. Revenue from fines is less than 0.4 percent of all Township revenues.

Motor Vehicle Code Violations: #331.110

The revenue in this category comes from the citations issued by our Township Police Officers for violations of Pennsylvania's Motor Vehicle Code (speeding, stop sign violations, DUI, etc.). The budget is based on a three-year average.

REVENUE: NON-TAX SOURCES (CONT'D)

Ordinance and Pennsylvania Crimes Code Violations: #331.120

Citations for violations of Township ordinances are issued by the Township Police. These violations include handicap, fire lane and snow parking, weeds, snow on sidewalks, noise and animal violations. This category also includes citations for violations of the Pennsylvania Crimes Code. The budget is based on the prior years' experience. It is difficult to estimate with any degree of accuracy the number of citations that will be issued in any period.

INTEREST #341.000

Earnings from investment of Township resources are a function of two factors: interest rates and the amount of cash available for investment. Under normal circumstances, in the early part of the year when real estate tax money starts to flow into the Township, there is usually a substantial amount of cash available for investment. Interest rates rose dramatically in 2023, but are starting to come back down in 2024. It will be very difficult to accurately predict rates beyond a few months out.

DEPARTMENTAL EARNINGS

Fees and charges are levied for various services performed by the Township.

Zoning Hearing Board Fees/Rezoning Applications: #361.340

Fees are charged for a zoning/sign variance request, an appeal of the zoning officer's interpretation or a rezoning request to cover the cost of processing these applications. Fees for single-family homes on non-conforming lots are \$60. Fees for a curative amendment request are a minimum of \$600, subject to increase based on actual costs, but are refunded to the applicant if the application is approved.

Plan Review and Inspection Fees: #361.400

The fee for subdivision plan review ranges from \$250 for up to 3 lots to \$1,250 for 21 or more lots. The plan review fee for new land development of less than 1 acre is \$375 with a \$187.50 fee for revision to an approved plan. The time for the Engineer and Zoning Officer to review plans is charged on an actual time basis and is in addition to the basic review fees. The proposed amount is based on three years' experience.

REVENUE: NON-TAX SOURCES (CONT'D)

DEPARTMENTAL EARNINGS (CONT'D)

Plan Review Handling Fees: #361.410

This fee represents a surcharge from the review of land development plans.

Sale of Miscellaneous Ordinances: #361.520-540

Copies of the Township subdivision ordinances, zoning ordinances and maps are made available to developers and residents. The proposed amount is based on a three-year average. Since these are available digitally, there is not a high demand for paper copies.

Sale of Accident Reports: #362.110

State law allows the Township to charge up to a \$15 fee for copies of accident reports. Patton Township charges \$10. In 2019, the Township currently uses CARFAX to provide reports to the public.

Sewage Permits/Soil Log Test: #362.440

The Township charges the cost of obtaining a sewage permit for an on-lot septic system to the developer or property owner. These fees are used to cover the cost of the Township Sewage Enforcement Officer. The actual amount received in this category depends upon the development activity in areas outside the Township's sewer service area. The amount proposed is based on the year-to date and last years' experience.

REVENUE: NON-TAX SOURCES (CONT'D)

TAX COLLECTION FEES #361

Real Estate Tax Collection Fees: #361.640

Patton Township collects real estate taxes for itself, Centre County and the State College Area School District. The other entities pay a fee for collection services to the Township based on the number of parcels billed for the County (\$2 per parcel) and the number of parcels collected for the School District (\$3 per parcel).

Charges for Tax Payment Confirmations: #361.650

The Township charges \$15 for each written confirmation of real estate tax payments on a given property.

PENN STATE IMPACT FEES: #380.410

In November 1992, the settlement of longstanding litigation with Penn State by all Centre Region taxing bodies was announced. This line item shows the anticipated payments in lieu of taxes from the University. The first year of the Penn State Impact Fee agreement provided for a lump sum payment to the school district and a 2.83 percent share for Patton Township from the \$600,000 initial payment. After 1993 the School District received a separate amount based on tax rates and assessed values. The total increases every two years based upon the consumer price index. The fee is expected to remain at less than one percent of the total Township budget. Penn State must give 18 months notice to withdraw from the agreement.

REVENUE: NON-TAX SOURCES (CONT'D)

BUILDING RENT REVENUE: #389.420

In 2002, as part of its debt financing, the Township borrowed funds for its share of the COG Building Project. The Township is part owner of the COG building, and as such, gets a share of rent paid by the self-supporting departments of COG. This payment is fixed for 25 years. Also included in this line item is the rent paid by Clearwater Conservancy to use the former municipal building.

MISCELLANEOUS

This revenue category incorporates those general revenues that do not fall into a specific section of the budget.

Miscellaneous Revenue: #380.000

Revenue in this category includes payments for small non-recurring or infrequent items such as copies, towing bills, rebates, etc.

Private Contributions/Bus Subsidy: #387.000

The Colonnade has committed to help pay for bus service to their stores. These payments are based on total square footage leased out in the Colonnade. These contributions help defray the Township's contributions to CATA bus services, see #447.531 and #447.532.

REVENUE: NON-TAX SOURCES (CONT'D)

MISCELLANEOUS (CONT'D)

Community Gardens Revenue: #387.350

In 2009, Township residents were surveyed via our newsletter regarding their interest in renting community garden plots. Beginning in 2011, a number of plots were made available at the Haugh Family Farm Open Space Preserve for those interested. These fees will offset fencing, water, and other costs. A 1.5-acre expansion was completed in 2017. This program has been a very successful endeavor with most of the plots rented.

Traffic Mitigation Fees: #387.430

This line-item detail describes funds contributed by developers to help defray the cost of conducting traffic studies and completing traffic projects required because of a new development. Currently the fee is \$300 per residential unit at the Village at Penn State. For other development in the area, the fee has been set with an adjustment for inflation.

The funds flow through the General Fund and are ultimately transferred to a restricted reserve fund (see last section of budget) where they are matched with the Township's share of capital needed to complete the project. Expenditures for debt service will be shown in the reserve fund.

Insurance Proceeds: #389.100

This line item represents insurance proceeds for stolen or damaged property. The expenditure for replacement equipment and/or repairs can be found in the appropriate departmental expenditure account.

REVENUE: NON-TAX SOURCES (CONT'D)

MISCELLANEOUS (CONT'D)

Sale of Surplus Property: #391.100

This line item represents the proceeds from the sale of surplus property. Currently the Township uses an internet-based auction facility for its sales.

Return Encumbrances to Fund Balance

Funds for projects which have previously been encumbered but, for a variety of reasons, do not occur and must be returned to the Fund Balance for other uses.

Refund: Prior Year Expenditure: #395.000

This account includes refunds (dividends) on our insurance policies and other expenditures previously paid out. In 2023, we received a refund from our health insurance cooperative of \$124,803. We did not receive a refund for 2024. Based on year-to-date claims experience, we are not expecting a refund in 2025.

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	REVENUES: NON-TAX SOURCES				
301	<u>ASSESSMENTS</u>				
.930	Streetlight Assessments	29,571	29,350	29,147	29,350
.940	Fire Hydrants Assessments	77,298	115,314	114,061	116,114
.950	Homestead Farms Neighborhood Improvmt District	12,338	0	0	0
	SUB-TOTAL	119,208	144,664	143,209	145,464
321	<u>LICENSES & PERMITS</u>				
.200	Health-Food Establishments	14,068	13,200	11,593	13,000
.330	Zoning Permits	31,131	35,250	29,051	32,000
.334	Rental Housing Permit Application Fee	1,790	2,200	13,440	2,150
.335	Rental Housing Permit Surcharge	12,666	11,000	4,725	16,750
.340	Fee for Issuing Dog Licenses	43	0	0	0
.610	Solicitors, Peddlers, & Chickens	100	100	335	100
.900	Sign Permits	869	1,000	1,560	1,591
322 .820	Road Occupancy Permits	1,215	1,175	2,115	2,150
	SUB-TOTAL	61,882	63,925	62,820	67,741
321 .800	CABLE TV FRANCHISE	234,530	243,566	215,971	220,290
.801	Small Cell Antennae Fees-Crown Castle	5,625	5,625	5,625	5,625
331	<u>COURT FINES</u>				
.110	Motor Vehicle Code Violations	20,666	20,000	17,799	20,000
.120	Ordinance & Crimes Code Violations	28,276	30,000	22,630	25,000
	SUB-TOTAL	48,941	50,000	40,429	45,000

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	REVENUES: NON-TAX SOURCES (CONT'D)				
341 .000	<u>INTEREST</u>	30,650	15,000	10,324	10,000
361	<u>DEPARTMENTAL EARNINGS</u>				
.340	ZHB Fees/Rezoning Applications	1,302	720	2,551	2,000
.400	Plan Review and Inspection Fees	23,577	126,560	12,893	15,000
.410	Plan Review Handling Fees	0	0	0	0
.520-.540	Sale of Misc.Ordinances	5	50	0	50
358 .401	HM Contract for Zoning Services	8,635	0	0	
362 .110	Sale of Accident Reports	3,670	3,625	2,640	2,750
.440	Sewage Permits/Soil Log Test	800	3,000	0	3,000
	SUB-TOTAL	37,988	133,955	18,084	22,800
361 .600	<u>TAX COLLECTION FEES</u>				
.640	Real Estate Tax Collection Fees	23,683	24,889	24,889	25,387
.650	Charges for Tax Payment Confirmation	3,415	3,500	3,510	3,600
	SUB-TOTAL	27,098	28,389	28,399	28,987

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	REVENUES: NON-TAX SOURCES (CONT'D)				
380 .410	<u>PENN STATE IMPACT FEES</u>	53,275	47,356	53,275	53,275
387 .420	<u>BUILDING RENT REVENUE</u>	37,683	37,683	50,244	50,244
	<u>MISCELLANEOUS</u>				
380 .000	Miscellaneous Revenues	6,060	6,250	6,049	6,250
380 .300	Winter Maintenance Contract - Private Road	0	0	0	0
387 .000	Private Contributions/Bus Subsidy	20,851	10,544	10,780	10,780
387 .080	Private Contribution for Atherton & Woodycrest	0	0	0	0
387 .081	Private Contribution from NVSC	0	90,759	90,759	90,759
387 .350	Community Gardens	5,960	5,840	6,060	6,060
387 .430	Traffic Mitigation Fees	0	7,500	0	7,500
389 .100	Insurance Proceeds	10,140	0	0	0
391 .100	Sale of Surplus Property	34,977	15,500	25,721	15,500
	Return Encumbered Revenues to GF	0	0	0	0
395 0	Refund-Prior Year Expenditure	164,419	20,000	108,426	20,000
	SUB-TOTAL	242,408	156,393	247,796	156,849
	TOTAL NON-TAX SOURCES	899,289	926,556	876,174	806,275

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: GENERAL GOVERNMENT SERVICES

General government services include three areas of Township activity as well as an accounting of other expenses not assigned to a department.

- A. **General Government** - Major general Government expenses include outside professional services (legal counsel, actuary, and auditor), liability insurance, advertising, building operations and Centre Region Council of Government (COG) administration.
- B. **Administration** - The Township's Administrative Office includes the Manager, Secretary, Receptionist, and Communications Specialists (4 FTE: full time employees) and the Finance Office (1.875 FTE). The Manager is responsible for the day-to-day operations of the Township within the policy and budgetary parameters established by the Board of Supervisors. Department heads report to the Manager. The Director of Finance and Administration is responsible for all financial reporting, tax operations and accounting for the Township, as well as human resource administration and communications.
- C. **Tax Collection** - The Township Tax Office collected the Township/School District Earned Income Tax (EIT) through the end of 2011. In 2012 collection of EIT shifted to the Centre County Tax Collection Committee. The Committee appointed the Centre Tax Agency as the earned income tax collector.

During the period when the Manager (or another staff member) is appointed by the Board of Supervisors as the elected Tax Collector, the collection of real estate taxes for the Township, County and State College Area School District is assigned to the staff of the Tax Office. The Tax Office provides 1 FTE for Real Estate Taxes and that person also handled the close out of pre-2012 EIT collections. The Tax Office is supervised by the Director of Finance and Administration.

- D. **Other** - This minor category provides for items that do not fit elsewhere in the budget.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

GENERAL GOVERNMENT

GENERAL EXPENDITURES: #400

Salaries - Governing Body: #400.113

The Second Class Township Code, based on the 2020 census figures, provides that each member of the Board of Supervisors may be paid up to \$4,125 per year. Changes in the pay rate must be made by ordinance. No pay change for incumbents is permitted during their term of office. For 2025, all five Supervisors will be paid \$4,125.

Professional Services – Financial Services: #400.311

The Township appoints a Certified Public Accounting firm to perform an annual audit of the Township’s financial records. The amount budgeted for 2024 is based on an estimate from the auditor. This line item also reflects the costs of mandated actuarial valuations for the Township pension plans. Additional actuarial services will be required annually because of new financial reporting standards regarding pension liabilities. Beginning in 2015, the Government Accounting Standards Board requires that any unfunded pension liability be included in the audited financial statements. This new standard will require additional actuarial and auditing services.

In 2024, a Single Audit was performed due to the Township receiving the Georgetown grant from the Commonwealth of Pennsylvania for the 2022 sinkhole on Ambleside Way. No Single Audit is budgeted for 2025.

Professional Services - Codification: #400.316

The Township started a recodification of its ordinances in 2022. Work on that project is expected to be completed by the end of 2023. The amount allocated in 2024 is for regular updates of the Code of Patton Township as new ordinances are adopted. This line item also includes a maintenance fee for the codification software.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

GENERAL GOVERNMENT (CONT'D)

GENERAL EXPENDITURES (CONT'D): #400

Communications – Telephone/Data: #400.321

This line item covers monthly service charges for all Township phone lines, long distance calls for administration, internet services, email, and miscellaneous service charges. These services are provided by Comcast Business, Microsoft 365 and Black Bear Fiber and are hosted at the Borough of State College. In 2025, IT services will be handled by Infradapt.

This line includes partial reimbursements for Township use of cell phones to the Manager and Director of Finance and Administration.

Advertising: #400.341

This line item covers the cost of required legal advertisements for Township meetings, public hearings, bid notices and two issues of the Township newsletter. This also includes ads for special services such as leaf collection and volunteer recruiting. The 2025 proposal is based on the current year's experience.

Printing: #400.342

The cost of printing Township forms, letterhead, envelopes, and the budget are included here. Minimal costs are incurred these days as most printing is completed in-house.

Insurance - Business Liability: #400.352

The insurance coverage for the Township provides protection for liability, errors and omissions, and an umbrella policy to cover excess claims. Courts have forced municipalities to increase taxes to pay claims when insurance coverage was not sufficient. 2025 rates are estimated to increase by 5 percent.

Electricity-Charging Station: #400.361

The electricity usage for the two-bay electric vehicle charging station located in the parking lot.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

GENERAL GOVERNMENT (CONT'D)

GENERAL EXPENDITURES (CONT'D): #400

General: #400.421

General expenses include the annual appreciation dinner for residents who serve on the Township's Authorities, Boards, and Commissions and an employee appreciation event, reference books, coffee supplies, memorial contributions and other miscellaneous expenses. The 2025 appropriation is based on anticipated costs of services as well as a small contingency to cover unforeseen expenses.

LST Collection Fee: #400.423

This line includes the cost of Local Services Tax (LST) collection services provided by the State College Borough (SCB) Tax Office. The costs reflected are for taxes collected in the previous year.

Centre County Tax Collection Costs: #400.424

This line item includes the Township's share of costs for the Centre County Tax Collection Committee (CCTCC), the body responsible for overseeing the collection of earned income taxes under Act 32, as well as the fee of 2.4 percent of revenue collected that the Township pays Centre Tax Agency as the appointed collector. Actual cost are reconciled at year end and payments are adjusted as needed. The 2025 budget equals 2.1 percent of the Earned Income tax revenue line because each year there has been a refund when actual costs are reconciled to fees paid.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

GENERAL GOVERNMENT (CONT'D)

GENERAL EXPENDITURES (CONT'D): #400

Employee Appreciation: #400.425

To show appreciation to staff for the exceptional efforts they make to serve our residents, a small amount of money has been set aside to use as needed to provide appreciation events. It is also used to purchase additional tickets for the 4th of July fireworks which is very popular with employees and their families.

Wellness Program: #400.426

In 2008 an Employee Wellness Committee was formed to motivate employees to improve their quality of life through fitness and health programs. This line item is funded from the premium rebates received from the self-insured health plan. Keeping people healthy and fit has a direct correlation to the cost of health insurance paid by employees and the Township. Based on survey results, funds are allocated to pay a monthly stipend to employees to offset fitness club memberships, to have a service come to the building to do health screenings for employees and family members. The 2025 appropriation is to support the continuation of this initiative.

Training and Seminars: #400.460

This line item covers the cost of attending the training sessions offered by the Pennsylvania State Association of Township Supervisors (PSATS) at the annual conference as well as other training sessions and classes for the Board of Supervisors. The Board has also elected to join the Pennsylvania Municipal League and attend the annual conference. The amount for 2025 reflects anticipated costs for conference attendance.

Centre Region COG Administration: #400.530

This item includes Patton Township's share of the general costs of membership in the Centre Region Council of Governments (COG). The Township's share of each COG program's cost is budgeted in appropriate sections of the Township budget. The COG budget provides a complete description of services, proposed 2025 activities, and allocations of municipal shares.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

GENERAL GOVERNMENT (CONT'D)

LEGAL SERVICES: #404

Legal Services: #404.314

Each year the Board of Supervisors appoints a firm to serve as Solicitor for the Township. As of January 1, 2007, the firm representing the Township is Babst Calland, with Elizabeth Dupuis serving as the principal solicitor for Patton Township. This line item provides for an annual retainer for the firm. Costs for special cases, such as defending the Township at major Zoning Hearing Board cases, are billed as an extra expense. A modest increase in included in 2024.

Other Legal Expenses: #404.316

This line item covers filing fees, recording fees, expert testimony, and other fees excluding major cases. The 2025 proposal provides funds for a revision of the Township Policy Handbook, not covered by the retainer.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

GENERAL GOVERNMENT (CONT'D)

TOWNSHIP BUILDING: #409

On January 29, 2004, the Township reoccupied the renovated municipal building. The expanded facility provides adequate space for current employees with sufficient room for expansion over the next decade. It also includes a large meeting room for Board and ABC meetings and is also used by members of the public for community meetings and events.

Wages for Building & Grounds Maintenance and Overtime: #409.143 and #409.183

This line item reflects the wages for the employee who is responsible for routine building maintenance, janitorial services, landscape maintenance and building snow removal. Wages for this position are set by the Township's pay plan. Additional costs from the road crew are included when they have assisted on a building project.

Longevity: #409.182

This account provides for a scheduled payment to non-salaried employees completing six or more years' employment with the Township.

Cleaning and General Supplies: #409.226

This line item includes the cost of cleaning and other supplies as needed. The 2025 amount is based on the current year's experience.

Heating and Fuel: #409.230

Heat for the Township Building is electric (see line item #409.361 below). The Public Works facility is heated by gas (see line item #409.362 below). The 2025 proposal only includes the cost of fuel for the emergency generator.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

GENERAL GOVERNMENT (CONT'D)

TOWNSHIP BUILDING (CONT'D): #409

Repair and Maintenance Materials: #409.250

This line item includes paint, carpentry supplies, light bulbs, and so on for the buildings. The 2025 proposal is based on the current year's experience.

Property Insurance: #409.351

This category provides insurance for the Township Buildings and contents. The fire station building is included in the Township's policy but is reimbursed by COG. The numbers proposed for property insurance in 2025 are based on estimates from the agent.

Public Utility Service - Electric: #409.361

This item provides for electricity used in the Township Buildings and the exterior lights. The proposed budget is based on the current year's experience.

Public Utility Service - Gas: #409.362

This line item provides for the natural gas used to heat the Public Works facility.

Public Utility Service – Trash Removal: #409.365

This line item includes trash and recycled materials collections from the Municipal Building and Public Works facility. The 2025 budget proposal is based on the cost of contracted services.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

GENERAL GOVERNMENT (CONT'D)

TOWNSHIP BUILDING (CONT'D): #409

Public Utility Service - Water: #409.366

This fee is for water used at the Municipal Building and shop. The amount budgeted is based on current year's costs.

Repair and Maintenance - Building: #409.373

This line item is for maintenance and repair services in and around Township Buildings such as HVAC, major cleaning, and generator maintenance contracts.

Capital Equipment: #409.740

This line item represents the addition or purchase of assets related to the Township buildings.

Landscaping: #409.742

The 2025 proposal includes costs for general maintenance of the building landscape.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

GENERAL GOVERNMENT (CONT'D)

TOWNSHIP BUILDING (CONT'D): #409

Allocation to Buildings Refurbishment Reserve: #409.743

In order to maintain the building appearance over time, the 2021 budget proposed the creation of a reserve account for future refurbishment, replacements and major maintenance projects such as painting, carpet, furniture, and fixture replacements. In 2007, staff created a replacement/refurbishment schedule for the fund, which includes all of the Township facilities, including the office building and the shop buildings. The capital and building maintenance needs of the fire station are now the responsibility of the Alpha Fire Company and COG.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

ADMINISTRATION #401

Finance Director Salary: #401.114

This position is a professional position requiring training in financial administration, accounting, budgeting, and appropriate computer operations as well as the supervision of the Tax Office. Five percent of the Director of Finance and Administration's salary is reflected in the Tax Collection Staff section of the budget. The 2025 Budget is based on the Township Pay Plan.

Manager Salary: #401.121

The Manager reports directly to the Board of Supervisors and is responsible for all administrative and operational activities of the Township. The Board of Supervisors establishes the salary of the Manager.

Accountant Salary: #401.140

This line item provides for a part time Accountant to perform bookkeeping, payroll, financial analysis and other clerical work for the Township. This position is a .875 FTE position.

Administrative Secretary Salary: #401.141

This position serves as the secretary for the Township Manager and the Director of Finance and Administration and as Assistant Township Secretary. In 2018, this position assumed the duties of Accounts Payable clerk. This position is cross trained in Tax Collection and payroll which is valuable to the Township as those duties have no other back up in the event of an emergency.

Receptionist Salary: #401.142

The salary proposed is based on the Township's pay plan.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

ADMINISTRATION (CONT'D) #401

Communications Specialist: #401.144

This position performs functions that include website maintenance, social media announcements and communications with residents regarding the current events in the Township.

Employee Benefits: #401.150

This account provides for the cost of pension, health, life and dental insurance, workers' compensation, unemployment insurance, employee education assistance benefit, and social security for Administration employees. It also includes the manager's additional life insurance. The 2025 proposal is based on the renewal costs of benefits, taking into consideration rate increases where appropriate.

Longevity: #401.182

This account provides for a scheduled payment to non-salaried employees completing six or more years' employment with the Township.

Office Supplies: #401.210

Operation of the Township office requires a substantial supply of paper, pens, copier paper, computer accessories, etc. The amount budgeted for 2025 is based on current experience.

Repair/Maintenance Office Equipment: #401.250

This line item covers repair and maintenance for office equipment.

Communications - Postage: #401.325

Most postage in this line item is used by Township Administration for correspondence and distribution of meeting agendas and minutes. The amount for 2025 is based on this year's experience with a rate increase built-in.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

ADMINISTRATION (CONT'D) #401

Auto Allowance: #401.337

This account is used to reimburse Township administration employees, including the Manager, for use of their personal vehicles for Township business. The reimbursement rate is the current IRS rate.

Surety and Fidelity Bond: #401.353

The Bond for the position of Treasurer (Director of Finance and Administration) is required by the Second Class Township Code and has been set at \$3 million. This line item provides for the purchase of this bond.

Dues and Subscriptions: #401.420

Dues and subscriptions include the cost of Township membership in the Pennsylvania Association of Township Supervisors (PSATS); membership in the Pennsylvania Municipal League; subscriptions to municipal publications; membership for the Township Manager in the International City/County Management Association (ICMA) and the Association of Pennsylvania Municipal Managers (APMM); and membership in the Government Finance Officers Association (GFOA) and the State GFOA for the Director of Finance and Administration, as well as other memberships in professional associations as appropriate. It also covers various periodicals pertinent to government administration and finance. The amount budgeted for 2025 is based on estimated costs.

Training and Seminars: #401.460

This line item covers the cost of attending required training for administrative staff and the annual conferences of the professional associations of the Director of Finance and Administration and the Manager. The budgeted amount is based on an estimate of the cost for state and national conferences.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

ADMINISTRATION (CONT'D) #401

Information Technology Services: #401.530

Prior to 2025, State College Borough provided these services under a vendor (State College Borough)/customer (Patton Township) relationship. Beginning in 2025, The Township will contract with Infradapt to provide technology services.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

ADMINISTRATION (CONT'D) #401

Machines & Equipment: Capital: #401.740

This category is used to purchase machines and equipment including such items as computers for general administration and finance, and copiers for the Township. The expenditures for 2025 included \$5,000 in lease and maintenance payments for the color copier, one computer system, software updates, financial software maintenance, capital improvement plan software and a \$500 contingency for unexpected requirements.

TAX COLLECTION:

TAX COLLECTION: ELECTED # 402

Collection of the Township, County and School District real estate taxes has been assigned to the Township Tax Office since 1986.

Salaries and Benefits: # 402.140

In 2001, 0.5 FTE was allocated for the collection of real estate taxes. With earned income tax being transferred to the county wide collection system under Act 32, the tax office was reorganized in 2012.

This represents the salary of one full time employee and 5 percent of the Director of Finance and Administration's salary as supervisor of the Tax Office.

Benefits: # 402.150

This account provides for the cost all benefits including pension, health and life insurance, workers' compensation and unemployment insurance and FICA taxes for 1 FTE.

Longevity: # 402.182

This account provides for a scheduled payment to non-salaried employees completing six or more years of employment with the Township.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

TAX COLLECTION: (CONT'D)

TAX COLLECTION: ELECTED (CONT'D) # 402

Office Supplies: # 402.210

This line item is for envelopes, forms, and other office supplies for real estate tax collection. Expenditures are shared with the County and State College Area School District as appropriate.

Other Operating Expenses: # 402.241

This line item details the costs of postage, printing of real estate bills and duplicates, computer services, mailing service charges and other expenses relating to real estate tax collection.

Software maintenance costs are included in this line item. Every three years a blanket bond for the Tax Collector is paid as required by the County.

Telephone: # 402.321

This account provides for the expense of any long distance calls by the Tax Office. Basic telephone service for the Tax Office is included in the General Government budget.

Capital Purchases: #402.740

This line item reflects costs for a computer replacements in future years.

EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)

OTHER EXPENDITURES:

This category accounts for expenditures that do not fit elsewhere in the budget.

Refund Prior Year Revenues: #491.000

This account provides for refunds of Real Estate Tax, Local Services Tax, and Real Estate Transfer Tax payments received in a previous year that were paid in error or reversed by the State. No amounts are budget for 2025.

Accrued Compensated Absence: #492.170

This account shows the annual expense to the reserve fund for severance obligations (sick leave, personal leave and vacation leave). As recommended by the Auditors, the Township began setting aside funds in 1993 as a reserve to normalize the unpredictable year-to-year variations in expenditures. See the Designated Reserve Fund: Accrued Compensated Absences for more information. In 1998 the Board of Supervisors approved a policy to budget \$5,000 for this account only if the balance fell below 10 percent of our obligation. As of the December 31, 2023 audited financial statements, this obligation is approximately \$876,060.

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: GENERAL GOVERNMENT SERVICES				
	<u>GENERAL GOVERNMENT</u>				
	GENERAL				
400 .113	Salaries - Governing Body	20,625	20,625	20,625	20,625
.311	Professional Services-Financial	42,575	43,500	48,021	46,000
.316	Professional Services-Codification/Recodification	8,843	5,400	0	5,400
.321	Communications-Phone/Internet	22,440	22,525	26,399	27,000
.341	Advertising	18,804	18,250	23,079	23,500
.342	Printing	0	200	0	200
.352	Insurance-Business Liability	40,374	42,400	50,374	52,900
.361	Electricity-Charging Station	0	250	0	250
.421	General	26,313	28,825	21,635	22,000
.423	LST Collection Fees	8,590	8,535	8,221	8,250
.424	Centre County Tax Collection Costs - EIT	64,145	66,542	63,548	65,000
.425	Employee Appreciation	2,087	3,000	1,200	3,000
.426	Wellness Programs	0	1,800	1,921	2,000
.430	COVID 19 Expenses	3,564	0	0	0
.460	Training & Seminars	1,704	5,150	9,421	9,500
.530	Centre Region COG-Administration	131,987	196,344	196,344	193,016
	SUB-TOTAL	392,051	463,346	470,788	478,641
	LEGAL SERVICES				
404 .314	Legal Services	24,000	24,000	24,000	24,000
.316	Other Legal Expenses	1,903	1,500	2,840	9,000
	SUB-TOTAL	25,903	25,500	26,840	33,000

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)				
	<u>GENERAL GOVERNMENT (CONT'D)</u>				
409	TOWNSHIP BUILDINGS				
.142	Wages for Building, Grds Mtce, Road Crew	54,226	57,482	64,633	64,502
.182	Longevity	1,250	1,300	1,300	1,350
.183	Building and Grounds Maintenance Overtime	955	1,288	1,038	1,100
.226	Cleaning & General Supplies	9,917	9,750	8,351	8,500
.230	Heating & Fuel	819	1,200	1,200	1,200
.250	Repair & Maintenance Materials	705	925	1,042	1,050
.351	Property Insurance	23,656	25,000	12,952	13,600
.361	Public Utility Service - Electric	24,696	24,450	20,472	20,500
.362	Public Utility Service - Gas	2,623	3,300	2,378	2,500
.365	Public Utility Service - Trash Removal	2,303	2,300	2,322	2,400
.366	Public Utility Service - Water	2,455	3,250	2,708	2,750
.373	Repair & Maintenance Services	1,201	15,000	23,509	23,750
.740	Capital Equipment	3,618	5,500	5,113	5,500
.742	Landscaping	3,291	4,500	230	500
.743	Allocation to Building Refurbishment Reserve	0	0	40,000	40,000
.745	Kinber Internet Service	10,706	6,750	16,200	8,100
.746	New Website	7,513	0	333	0
.747	Broadband Expansion	0	0	0	0
.748	Emergency Generator Upgrades	0	0	0	0
.749	Office Door Lock Upgrades	0	0	0	0
.750	Township Facilities Planning	0	0	0	18,900
.751	New Township Sign	0	0	0	0
	SUB-TOTAL	149,935	161,995	203,781	216,202
	TOTAL GENERAL GOVERNMENT	567,888	650,841	701,409	727,843

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)				
	<u>ADMINISTRATION</u>				
401 .114	Finance Director Salary	119,066	126,262	126,116	131,918
.121	Manager Salary	133,750	134,175	132,504	138,455
.140	Accountant Salary	58,825	62,403	62,921	65,202
.141	Administrative Secretary Salary	65,957	69,929	70,177	73,063
.142	Receptionist Salary	44,096	46,735	46,882	48,824
.144	Senior Communications Specialist	70,141	74,366	74,639	77,684
.150	Employee Benefits	227,285	254,097	247,572	271,934
.182	Longevity	3,200	3,300	3,300	3,400
.210	Office Supplies	4,952	6,000	5,747	6,000
.250	Repairs / Maintenance - Office Equip.	0	0	0	0
.325	Communications-Postage	3,459	4,300	2,629	2,750
.337	Auto Allowance	887	1,000	357	500
.353	Surety & Fidelity Bond	3,703	4,000	13,271	13,500
.420	Dues, Subscriptions	10,586	6,100	5,085	5,250
.460	Training & Seminars	6,180	4,750	8,919	9,000
.461	Hiring Expense	15,712	0	1,404	0
.530	Information Technology Services	69,133	97,596	90,723	92,550
.710	Internship Program	0	0	0	2,500
.740	Machine & Equipment Capital	22,929	31,950	21,536	22,000
	TOTAL ADMINISTRATION	859,861	926,963	913,785	964,530

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)				
	<u>TAX COLLECTION</u>				
402	TAX COLLECTION: ELECTED				
.140	Salaries	71,465	75,807	75,999	79,191
.114	Finance Director 5%	6,303	6,645	6,638	6,943
.150	Benefits	39,216	42,098	40,485	45,770
.182	Longevity	1,350	1,350	1,350	1,350
.210	Office Supplies	0	0	49	0
.241	Other Operating Expenses	12,735	12,800	8,600	8,750
.253	Surety & Fidelity Bond	1,035	1,100	1,075	1,100
.321	Telephone	0	0	0	0
.740	Capital Purchases	0	0	0	0
	SUB-TOTAL	132,105	139,800	134,196	143,104
	TOTAL TAX COLLECTION	132,105	139,800	134,196	143,104

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)				
	<u>OTHER EXPENDITURES</u>				
491 .000	Refund Prior Year Revenues	19,016	0	0	0
489 .000	Prior Years Expenditures (Insurance Bills)	0	0	0	0
492 .170	Alloc. to Accrued Comp. Absence Reserve	119,720	66,880	127,207	25,000
	TOTAL OTHER EXPENDITURES	138,736	66,880	127,207	25,000
	TOTAL GENERAL GOVERNMENT SERVICES	1,698,591	1,784,484	1,876,596	1,860,477

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)
2025 EXPENDITURES:
POLICE

The Patton Township Police Department is responsible for public safety and law enforcement in the Township. The Department currently has a force of 20 sworn personnel: a chief, three full-time detectives, three patrol sergeants, a half-time designated crime prevention officer (0.5 FTE), and 12.5 FTE patrol officers. The crime prevention officer also serves as a school resource officer (SRO) for the three public schools located in Patton Township. There are two full-time civilian employees in the police department as well.

The police department strives to staff each shift with a minimum of two patrol officers. Sergeants' duties are expected to be more supervisory rather than patrol oriented with at least 50% of their time allocated to administrative, management and training tasks.

A four-year labor contract was approved in 2022 covering the period of January 1, 2023, to December 31, 2026. The Patton Township Police Officers' Association (PTPOA) represents all sworn personnel except the Chief. Related benefit costs pertaining to the contract have been incorporated into the budget.

The 2025 vehicle fleet will consist of fourteen vehicles: five sedans and nine 4x4 utility vehicles. Cars are assigned to the following uses: eight cars to active patrol use (1 specifically for K9), two for criminal investigations, the Chief's vehicle, and two staff vehicles used for traffic, tactical driving training, travel to training, and as a patrol vehicle if one is out of service (see 410.741 and Appendix A: Designated Reserve Fund-Police Vehicle Replacement). In 2019, an extra retired patrol vehicle stayed in-service for the Ordinance Officer. Having eight patrol vehicles allows officers to be assigned a car, therefore allowing for longer vehicle life expectancy. In 2007, the policy on cruiser rotation was changed from a 5-year life to 6 years. This policy change accommodates the increase in staff size, and the increase in traffic and other police details.

EXPENDITURES: POLICE (CONT'D)

Computers and radios are essential in law enforcement. The Patton Township Police Department joined the area-wide CRIMES II records system in 1989 and updated the system in 1998. A companion to the records system is communications. The Patton Township Police Department is part of a regional digital (800 MHz), P-25, radio system with dispatch from the Centre County Emergency Communications Center (911). The Public Works department also uses the 800 MHz radio spectrum, further consolidating the area's emergency communications system. In 2000 the Township began equipping cars with Mobile Computer Terminals (MCTs). The MCTs allow officers to access information such as calls for service, driver's license/registration, and warrant information from their cars. All eight marked patrol vehicles have MCTs.

After extensive research by a consortium of local law enforcement agencies comprised of Ferguson Township, Penn State University, State College Borough, Centre County Emergency Communications and Patton Township, a contract was awarded to IPC Systems, Inc., in 2007 for a new records management (RMS) and mobile computer data system. That system went live in June 2009. However, the vendor of that records management system which was shared regionally no longer provided service after 2018. In January 2017, a contract was awarded to Spillman Technologies, Inc. for a new records management system. The system did "go live" in January, 2019. The consortium is currently investigating possible replacement records management systems as the contract with Spillman Technologies is set to expire.

The RMS integrates with the County 911 dispatch center and MCTs, thereby allowing officers to efficiently complete reports in the field. Furthermore, the incident data, once reviewed for approval, will automatically update the records database eliminating the need for manual data entry. This will permit officers to remain on patrol and visible in the community instead of requiring them to return to the station to manually complete a report.

The police department uses a function-based budget. Emergency Response and Patrol account for most of the Department's expenditures. Crime Prevention, Criminal Investigation, and Communications/Records are broken out as separate functions. The following budget sections provide the details of each functional category in the police department budget.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

EMERGENCY RESPONSE AND PATROL #410

Emergency Response and Patrol are the basic functions of the Patton Township Police Department. The department provides response to calls for assistance from township residents, businesses and the public, 24 hours per day, 365 days per year. Examples of calls to 911 include crimes-in-progress, traffic accidents, general requests for assistance (RFA), assistance at fire/ambulance scenes, and enforcement of Township ordinances such as weed violations, parking, dogs at large, and sidewalk obstruction (failure to remove snow/ice) violations. In addition to emergency response, patrol officers conduct neighborhood patrol, traffic enforcement, follow-up investigations, school walkthroughs, home vacation and business checks, child seat checks, and warrant details.

Another element of Emergency Response is critical incident intervention. Our officers may respond to incidents in Patton Township or in other Centre County jurisdictions. The Patton Township Police Department has joined with other area agencies to mutually equip and train special response personnel to respond to any type of critical incident including hostage or high-risk warrant situations. The Patton Township Police Department has also spearheaded developing a regional Accident Reconstruction Team, available to all Centre County Municipal Law Enforcement Agencies.

Chief Salary: #410.122

The Chief is responsible for managing the operations of the police department. This position reports to the Township Manager. The Chief's salary is established by the Township's pay plan. Ninety percent of this salary is charged to Emergency Response and Patrol and ten percent to Communications and Records.

Sergeant Salary: #410.130

The patrol sergeants are responsible for direct supervision of the patrol officers and report to the Chief of Police. The appropriation for 2025 includes the salary for three full-time sergeants. The hourly wages are set by contract with the PTPOA (see 410.141).

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

Police Officer Salary: #410.141

All police officer wages are set by negotiations between the PTPOA and Patton Township. A new four-year police contract began in January 2023. All but four officers (one hired in September 2023, one hired in October 2023, one hired in April 2024, and one hired in June 2024) will be in the Police Officer 5 category in 2025. One Police Officer 5 is assigned 50 percent to Crime Prevention/Community Relations/School Resource Officer and 50 percent to Emergency Response and Patrol. Annual wages are calculated based on 2,168 hours per year per officer including holiday pay which is regularly scheduled as part of our 24 hour/day patrol coverage.

School Crossing Guard: #410.142

The Township has two part-time crossing guard positions each covering two shifts daily: one at Grays Woods Elementary School and the other at School Drive and Douglas Drive. The 2025 budget includes funds for two part-time crossing guards.

In-House Automotive Services: #410.143

This line item accounts for the township mechanic's time used on police vehicle maintenance and repair. By hiring an onsite mechanic, the Township is saving on costly repairs because of an effective preventative maintenance program. The turnaround time on vehicle repairs is exceptional. This limits the likelihood of a vehicle shortage for patrol.

Enforcement Officer: #410.144

The Township has one part-time Ordinance Enforcement Officer. This position splits time between the Police Department and the Public Works Department. The 2025 budget includes funding for this part-time position.

Employee Benefits: #410.150

This item provides for the cost of pension, health, dental, and life insurance, workers' compensation, unemployment insurance, and social security for police department employees assigned to emergency response patrol. The cost shown here is the Township's cost net of officers' contributions for health care and pension. Officers are required to contribute up to 2% of their base pay to the pension plan and 9% of health care premiums for 2025. The 2025 Pension contribution will be \$281,834 spread amongst all police divisions.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

Longevity Pay: #410.182

This item is set by negotiations with the Patton Township Police Officers' Association and applies to all incumbent officers completing 6 years of service. The payment schedule starts at \$800 per year and incrementally increases to \$3,000 after 25 years of employment.

Overtime Pay: #410.183

Overtime is required by contract when officers attend court or magistrate hearings scheduled at times other than during their regular shift, when officers work additional hours or shifts to fill in for others on leave, attend training outside their regular shift, or when an investigation requires work beyond the regular shift. The proposed 2025 budget is based on the 2024 experience of projected overtime hours and hours for the following: special traffic enforcement, outside requests for assistance by neighboring police jurisdictions and miscellaneous duty assignments. Any overtime incurred at Penn State Football games is reimbursed to the Township at two times the overtime rate, including benefits and overhead.

Supervisory Overtime: #410.187

This item covers Sergeant's overtime resulting from patrol and supervisory duties. The proposal for 2025 is based on the 2024 budget plus the contracted salary increase. Any overtime incurred at Penn State Football games is reimbursed to the Township at two times the overtime rate, including benefits and overhead.

Office Supplies: #410.210

These include stationery and supply items used by the police department (e.g., copier lease, print cartridges/toner, paper, tablets, calendars, staples, clips, pens, etc.).

Gasoline: #410.231

This item reflects the cost of unleaded gas for the patrol vehicles as well as the staff and Chief's vehicles. The Township purchases gasoline at a 24-hour vendor's pump. The 2025 budget is based on the projected usage calculated at an estimated cost per gallon.

Clothing, Uniforms, Ammunition: #410.238

This category covers items such as uniforms, accessories, ballistic body armor (\$2,200), leather goods, and ammunition (duty and practice, \$11,900), Taser® cartridges (\$2,700), and an annual \$350 per officer boot and glove reimbursement as provided by the PTPOA contract (\$6,650). The proposed budget for 2025 is based on routine uniform and ammunition replacement, and other equipment items.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

Other Operating Expenses: #410.239

A wide variety of items and services are necessary to ensure that the department functions properly. Examples of some of the costs involved include speed timing unit calibrations (\$3,355/year) which must be certified every 60 days, fire extinguisher recharges, criminal justice reference books (\$1,200), and command post costs (\$5,000). Additional costs include a fee (\$1,000) for medical oversight of the department's AED (automated external defibrillators) and naloxone programs (\$500), license plate reader hosting fee (\$650) and a resource search program (\$2,400). Funds (\$1,000) are also set aside here for equipment for the crisis negotiation team.

Small Tools/Minor Equipment: #410.260

Included for 2025 are funds for the following: New ballistic vests and plates for TRT members (\$4,400), ballistic helmets for TRT members (\$2,550), Liberator headsets for TRT members (\$2,400), Tactical Precision Rifle for TRT (\$3,000), Accident Reconstruction Team equipment (\$3,000) and miscellaneous minor equipment.

Communications - Phone: #410.321

This account includes all long distance and cellular phone charges for the eight marked patrol vehicles, and staff. The 2025 budget continues to include reimbursement to officers for cell phone costs that allow them to be easily accessible for emergency call outs.

Communications - Postage: #410.325

Stamps, stamped envelopes, special postage service fees, and shipping costs are included in this category.

Communications - Radio Equipment: #410.327

All police mobile radios, as well as the police base station, operate on a computer-controlled 800 MHz, P-25, digital system. This maximizes channel usage potential. Included in the proposed 2025 budget are funds for spare batteries for the portable radios.

Auto Allowance: #410.337

This is the reimbursement paid to officers who use their own vehicles for non-patrol functions such as court, etc. The rate is established by the police contract which follows the current IRS rate.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

Advertising: #410.341

Advertising expenses for the police department include notice of hiring and seasonal advisories.

Printing: #410.342

This account is used for the printing of departmental forms, such as ordinance warning/violation forms.

Property Insurance: #410.351

This line item represents the cost of insurance coverage on department property including police cars.

Liability Insurance: #410.352

This line item provides for police professional liability insurance.

Cruiser Maintenance: Parts and Service: #410.374

Parts for repair and vehicle upgrades, such as lighting, are included in this line item.

Laundry Service: #410.440

This line item includes cleaning of uniforms and other items.

Meetings, Conferences, Seminars, Dues: #410.460

The Department continues to emphasize the importance of training. Training ensures officers remain at their most efficient and effective in their public service duties. Whenever possible, free training or outside funding sources are utilized. Also included are law enforcement membership fees and publications.

Officers are required by the Municipal Police Officers' Training Commission to complete yearly training updates. This will be completed online. Officers are certified by in-house instructors in first aid and in the use of AEDs (automated external defibrillators), oxygen and CPR. Annual certification is also conducted in the use of firearms, expandable baton and Tasers®.

The Department will send officers to non-mandatory training courses in areas such as: less-than-lethal force, accident investigation, crime scene management, firearms, supervisory skills, hostage negotiations, crisis intervention team, de-escalation, professional standards training, tactical, and leadership training. Specialized training for the three detectives (see #416.460) and the crime prevention officer (#413.460) is found in the respective program budgets.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

Meetings, Conferences, Seminars, Dues (cont'd): #410.460

Previously listed training will continue on an annual basis. The 2025 budget proposes the following training: supervisory training, crisis negotiations training, executive development, Taser recertification and crime scene training, annual in-service/specialty training including duty to intervene (\$3,000), accident reconstruction, use of force, and crisis intervention training (\$2,600), firearms and drug recognition expert training. The annual fee for the Accreditation Program (\$1,000) is also included here.

Hiring/Promotion Expense: #410.461

This line item includes funding for expenses related to testing and attending the police academy (tuition, room and meals), medical and psychological testing.

Machinery and Equipment (Major): #410.740

Items costing more than \$4,000 are included in this line item. The 2025 budget includes funding for a forensic light-source (\$5,631). Rather than paying \$8,000 per year for warranty, (\$5,000) contingency funds have been added for any potential body camera or mobile video recorder equipment issues.

Allocation to Police Vehicle Replacement Fund: #410.741

This account provides for the annual appropriation for the police vehicle replacement (see Restricted Reserve Fund – Police Vehicle Replacement). All patrol car vehicles are purchased through cooperative, or state contract bid programs. In keeping with the police vehicle replacement fund matrix, one new police vehicle is proposed for purchase in 2025.

Police K-9: #410.742

Police K-9's have proven to be invaluable resources to police departments and their handlers. Our K-9 is trained in narcotics detection and tracking. The dog was selected in November 2023 and began service with the police department in January 2024. The dog is also utilized at community relations events to facilitate positive community engagement. Ongoing costs for food (\$1,000), veterinary care (\$1,000), handler overtime, and insurance (\$1,250) are included here.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

CRIME PREVENTION / COMMUNITY RELATIONS

#413

The primary functions of the crime prevention/community relations officer include, working with businesses and homeowners on crime prevention and security, instructing bank employees and other local businesses on how to deal with robberies and potential fraud, planning and promoting the Patton Township Children’s Safety Fair, providing training on Run-Hide-Fight, Citizens’ Police Academy, and attending community events in our region.

Currently, a police officer is assigned, half-time, to School Resource Officer and Crime Prevention/Community Relations activities. That time and associated costs are included in the Crime Prevention/Community Relations portion of the police department budget. The balance of this officer’s time is charged to the Emergency Response/Patrol section.

Beginning in 2018, a police officer was assigned as a School Resource Officer and a Community Relations Officer. The State College Area School District will reimburse the Township for 38.5% of this officer’s pay, plus benefits and overhead.

The School Resource/Community Relations officer has a strong and amicable relationship with the Happy Valley Business Association and Township schools. A great deal of support for the annual Patton Township Safety Fair comes from the Happy Valley Business Association.

The police department hosted the 22nd annual Children’s Safety Fair in September of 2024. The Safety Fair provides opportunities for children and adults to meet first responders during a relaxed and fun-filled day. Patton Township would like to commend the Happy Valley Business Association for their tremendous support of this important community event.

Funding for the Crime Prevention/Community Relations officer to attend crime prevention and SRO related courses is budgeted in 413.460

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

Police Officer Salary: #413.141

This reflects fifty percent of the salary of a Patrol Officer 5. Benefits are reflected in the Patrol category.

Overtime Pay: #413.183

Overtime compensation is required when this officer performs functions outside his regular duty. This account includes extra time for financial institution security training, safety programs at various businesses (run-hide-fight), Law Enforcement Day activities and the Safety Fair.

Other Operating Supplies & Minor Equipment: #413.242

This line item provides funding for supplies (coloring books, hats, pamphlets, stickers and rulers, etc.) for community safety and awareness activities. Items for the Safety Fair are included here as well.

Meetings, Conferences, Seminars, Dues: #413.460

Specialized training in crime prevention/community relations and SRO training is funded in this line item.

Machinery and Equipment (Major): #413.740

No items are budgeted for 2025.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

CRIMINAL INVESTIGATION #416

This division is comprised of three full-time detectives assigned to investigations. One of the detectives provides a proactive response to drug related activities by working closely with the State Attorney General's Bureau of Narcotic Investigation. All three detectives assist in relieving excess workload currently covered by patrol officers.

Detectives usually work in 'plain clothes' and are responsible for the investigation of most crime reported in the Township. The Emergency Response/Patrol officers routinely handle minor investigations. Major investigations requiring extensive work hours, special technical capabilities, etc. are coordinated with outside agencies such as the State Police, FBI, and State Attorney General's office. The detectives work together with other local police agencies and the county District Attorney's office.

Each detective is assigned an unmarked car. The Centre County District Attorney's Office provides the use of a county vehicle to the department for investigative work.

Police Officer Salary: #416.141

One officer has been assigned full-time to this function since 1989. A second detective was appointed to the position in July 2000. The third detective assumed responsibilities in April 2010. Their salaries are set by contract with the PTPOA. Detectives' rates are 4% above a Police Officer 5 salary (Police Officer 5 - see #410.141).

In-House Automotive Services: #416.143

This line item provides for maintenance work on the detectives' vehicles by the township mechanic.

Employee Benefits: #416.150

This line item provides for the cost of pension, health, dental and life insurance, workers' compensation, unemployment insurance and social security of the officers assigned detective duties. The explanation in Patrol #410.150 regarding pension obligation and health insurance contributions applies to the detectives' benefits in this line item.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

Longevity Pay: #416.182

This item is set by the contract with the PTPOA. The payment schedule is found in the Emergency Response/Patrol section of the budget.

Overtime Pay: #416.183

Overtime compensation is required when the detectives attend court or have interviews or calls for investigations not occurring during their regular shift. Any overtime incurred at Penn State Football games is reimbursed to the Township at two times the overtime rate, including benefits and overhead.

Gasoline: #416.231

This account provides for the gasoline used in the detectives' vehicles.

Clothing, Uniforms, Ammunition: #416.238

The detectives receive an annual clothing reimbursement. This amount is set by contract with the PTPOA.

Other Operating Expenses: #416.239

This account provides for minor items for the detectives. The 2025 budget includes a reserve for possible DNA services (\$4,500), Co-Subscription to GrayKey with FTPD (\$6,500), cell phone forensic analysis software (\$6,300) and vehicle rental fee for the drug investigator (\$5,400).

Small Tools/Minor Equipment: #416.260

This line item includes tools and equipment costing less than \$4,000. Included for 2025 is funding for crime scene processing equipment (\$3,875), and miscellaneous small tools (\$1,400).

Communications - Phone: #416.321

This account provides for the service of all land and cell phone service by criminal investigation (three detectives).

Communications - Radio Equipment: #416.327

This account covers spare portable radio batteries.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

Property Insurance: #416.351

This account provides for the cost of the insurance for the detectives' vehicles.

Liability Insurance: #416.352

This account covers a prorated share of the department's police officers' liability insurance coverage.

Repair and Maintenance of Vehicles: #416.374

This account provides for the maintenance and repair parts and service for the detectives' vehicles.

Laundry Service: #416.440

Because the detectives wear business clothes instead of uniforms, this line item accounts for the cleaning of their attire as negotiated in their contract.

Meetings, Conferences, Seminars, Dues: #416.460

Specialized training in the criminal investigation field is funded in this category. Courses in child abuse, narcotics investigation, cell phone forensics, sex crimes, homicide, photography, crime scene and hostage negotiations are examples of training programs that our officers have attended. Membership dues for investigative organizations such as the Pennsylvania Narcotics Officers' Association, PA Homicide Investigators and MAGLOLEN (Middle Atlantic-Great Lakes Organized Crime Law Enforcement Network) are included here.

EXPENDITURES: POLICE (CONT'D)

COMMUNICATIONS/RECORDS #417

The key support systems for the department are in the Records Section and the communications apparatus. This section of the budget provides for the costs of maintaining and upgrading those systems. It also includes the mobile computer terminals (MCTs) which allow patrol car computers access to call for service information and the ability to access driver's license/registration information, warrant information, etc.

After extensive research by a consortium of local law enforcement agencies comprised of Ferguson Township, Penn State University, State College Borough, Centre County Emergency Communications and Patton Township a contract was awarded to a records management company in 2007 for a new records management system. The system went live in June 2009. However, the vendor of that records management system which was shared regionally no longer provided service after 2018. In January 2017, a contract was awarded to Spillman Technologies, Inc. for a new records management system. The system did "go live" in January 2019. The consortium anticipates switching to a new system in 2025.

The RMS system interfaces with the MCTs, thereby allowing officers to efficiently complete reports in the field. Furthermore, the incident data, once reviewed for approval, will automatically update the records database eliminating manual data entry. This will permit officers to remain on patrol and visible in the community instead of requiring them to return to station to complete reporting paperwork.

Patton Township is a partial owner (12.5%) of the system along with other local municipalities.

Chief Salary: #417.122

One-tenth of the Chief's time is assigned to this function. The Chief oversees the recording and entry of data as well as the preparation of reports. The balance of the Chief's salary is assigned to Emergency Response/Patrol.

Secretary Salary: #417.140

The police secretary position is a full-time position, with responsibilities for the police department reception and for police records. The salary is set by the Township's pay plan.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: POLICE (CONT'D)

COMMUNICATIONS/RECORDS (CONT'D) #417

Records Clerk Salary: #417.141

This full-time position operates under the supervision of the police secretary. The clerk performs intermediate clerical work in logging and inputting of reports and related data.

Employee Benefits: #417.150

This item provides for the cost of pension, health and life insurance, workers' compensation, unemployment insurance and social security for the police department's civilian employees and a prorated share of the Chief's benefits.

Longevity: #417.182

This account provides for a scheduled payment to non-salaried employees completing six or more years' employment with the Township.

Overtime Pay: #417.183

This account covers any overtime required for the department secretary and records clerk.

Contracted Services (Computer): #417.450

This account covers maintenance costs related to the records management system. Patton Township is a 12.5% owner of the RMS system. Included in the proposed 2025 budget is \$8,000 for RMS Hosting Fees. RMS Maintenance Fee (\$17,300 for 2025). The Mobile Computer Terminal (MCTs) airtime costs for eight computers (\$5,800) are in this line item.

Meetings, Conferences, Seminars, Dues: #417.460

Included in this category is training for the police secretary and records clerk.

Hiring Expense: #417.461

This line-item covers hiring expenses as needed.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

COMMUNICATIONS/RECORDS (CONT'D) #417

Machinery and Equipment: #417.740

The proposed 2025 budget includes funding for 3 new computer systems (\$6,900), a new LaserJet printer (650) and a contingency of \$1,258.

CRIMES System Software Upgrade: #417.741

The current Records Management System went live in January 2019. The consortium anticipates switching to a new RMS in 2025. Patton Township is a 12.5% owner of the system and funds in this line item are for our portion of this purchase.

Emergency Communication Upgrade: #417.742

In 2007, the Centre County Commissioners contracted a consultant to assess the County's current public safety communications systems (which police and public works use) and to make recommendations for upgrades and improvements. Several years ago, the Centre County Commissioners hired a project manager to oversee the implementation of the system upgrade. Centre County went live with the new system in 2014. As part of the radio upgrade, the department's mobiles, portables and base units have been either upgraded or newly purchased.

Automatic License Plate Recognition #417.744

The Automatic License Plate Recognition (ALPR) system consists of high-speed cameras that compare images of license plates with databases of license plates of interest to law enforcement. The system will alert officers to stolen, wanted, or suspect vehicles, identify license plates which are suspended, and can assist with locating missing persons. One marked patrol vehicle is outfitted with the ALPR system. \$600 is included here to cover the yearly license plate reader hosting fee.

External Consultant: #417.745

To ensure that the Patton Township Police Department is providing the best possible public safety services to the residents of Patton Township, the policies and procedures of the department should be reviewed by an independent source. This project would set aside money to hire an external consultant to review the policies and procedures and make recommendations to strengthen these guidelines for the department. Contemporizing the policies and procedures will limit or eliminate liability the department and its officers could face in the future. An external review should be conducted at least every 10 years.

Consulting and Support for new RMS: #417.746

The Patton Township Police Department is a 12.5% owner of our current records management system (RMS). The current system went “live” in January 2019. Many issues were identified and to date are still outstanding. Our consortium believes that our current product will never operate at an acceptable level for our needs. Discussions have begun to identify what our RMS options are moving forward. Initial conversations have identified the need for a consultant to help guide the purchase of our next system. PRI, Inc. contracted with the consortium in 2023 to provide support from identifying our needs, identifying vendors, ensuring contract compliance, project management, and all the way through to implementation of our next system, anticipated in 2025.

Body Worn Camera/Mobile Video Recording: #417.747

Mobile Video Recording (MVR) Units were installed in the marked patrol vehicles to record police incidents in 2013. Body Worn Cameras (BWC) were purchased for all patrol officers in 2018. Camera systems have become a necessity in policing to protect both the police and public. They have become a way for the police to increase their transparency to the public. The camera systems are an imperative tool for all officers to utilize as part of their daily duties. The original equipment was replaced in 2024. Purchasing this new equipment has enabled the police department to continue recording incidents on BWC’s and MVR’s uninterrupted and with current technology.

Central Booking Center: #417.750

The Central Booking Center (CBC) is an arrest processing site located within the Centre County Correctional Facility. The goals of the CBC are to ensure that, where authorized, all individuals charged with a crime in Centre County, both adults and juveniles, are fingerprinted, photographed, and recorded in the Central Repository with the best quality fingerprints and complete and accurate demographic data. Patton Township, along with the other municipal police agencies in Centre County, entered into an agreement on December 18, 2007, to participate in a Central Booking project. The Centre County Court imposes a booking fee on all offenders charged with a felony or misdemeanor offense which have funded the project. The agreement predicted that the revenues generated from booking fees would not fully cover the annual operating costs of the CBC and the participating municipalities would be responsible for paying all ongoing operational costs not covered by the booking fees collected. The CBC is anticipating a projected local share of \$188,900 as part of its 2025 budget. Patton Township is responsible for approximately 20% of that figure based on our agency’s usage of the CBC.

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: POLICE				
410	<u>EMERGENCY RESPONSE PATROL</u>				
.122	Chief Salary	112,929	119,861	120,181	125,229
.130	Sergeant Salary	304,903	332,138	310,346	335,212
.141	Police Officer Salary	1,145,145	1,120,745	1,191,689	1,189,699
.142	School Crossing Guard	7,080	10,262	10,262	10,590
.143	In-house Automotive Services	25,570	25,355	29,420	30,744
.144	Enforcement Officer	18,989	21,407	21,407	22,370
.150	Employee Benefits	909,468	1,005,572	1,026,148	1,117,591
.182	Longevity Pay	20,400	19,950	22,800	21,100
.183	Overtime Pay	69,810	51,425	51,536	53,597
.185	K-9 Related Overtime	0	13,006	11,142	11,588
.187	Supervisory Overtime	9,492	10,175	19,564	20,347
.210	Office Supplies	2,052	2,342	3,869	3,985
.228	Care of Animals	0	14,144	13,600	14,144
.231	Gasoline	35,529	40,824	40,405	41,617
.238	Clothing, Uniforms, Ammunition	30,416	31,120	31,020	31,950
.239	Other Operating Expenses	11,586	12,705	12,663	14,959
.260	Small Tools/Minor Equipment	5,479	13,528	12,985	15,374
.321	Communications-Phone	8,300	9,042	8,782	9,045
.325	Communications-Postage	857	920	1,116	1,349
.327	Communications-Radio Equip.	0	972	324	972
.337	Auto Allowance	5,386	2,558	2,558	2,634
.341	Advertising	0	0	0	0
.342	Printing	318	855	1,240	1,277
.351	Property Insurance (Cruisers, Radios, etc...)	11,997	12,600	13,308	13,975
.352	Liability Insurance	15,874	16,675	17,609	18,500
.374	Cruiser Maintenance: Parts and Service	16,443	13,687	13,289	13,687

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: POLICE (CONT'D)				
	<u>EMERGENCY RESPONSE PATROL (CONT'D)</u>				
410 .440	Laundry Service	5,003	6,014	5,857	6,014
.460	Meetings/Conferences/Seminars/Dues	14,891	16,280	13,992	15,411
.461	Hiring / Promotion Expense	2,974	10,328	3,351	10,328
.740	Machinery and Equipment (Major)	4,294	23,531	5,941	10,631
.741	Allocation to Police Vehicle Reserve Fund	0	65,000	65,000	0
	TOTAL EMERGENCY RESPONSE PATROL	2,795,185	3,023,021	3,081,405	3,163,919
413	<u>CRIME PREVENTION/COMMUNITY RELATIONS</u>				
.141	Police Officer Salary	49,436	49,736	50,013	51,730
.183	Overtime Pay	0	0	0	500
.242	Other Operating Supplies & Minor Equipment	5,969	6,548	6,348	6,538
.460	Meetings/Conferences/Seminars/Dues	844	1,000	932	1,478
	TOTAL CRIME PREVENT./COMMUN. RELAT.	56,249	57,284	57,293	60,246

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST	
416	EXPENDITURES: POLICE (CONT'D)					
	<u>CRIMINAL INVESTIGATION</u>					
	.141	Police Officer Salary	297,045	310,354	316,160	322,796
	.143	In-house Automotive	620	600	0	0
	.150	Employee Benefits	148,971	162,813	159,450	172,621
	.182	Longevity Pay	8,400	6,500	6,500	6,700
	.183	Overtime Pay	31,820	26,650	18,818	19,571
	.231	Gasoline	3,791	4,983	3,890	3,986
	.238	Clothing, Ammo	3,155	3,450	3,450	3,450
	.239	Other Operating Expenses	19,977	19,125	18,568	22,763
	.260	Small Tools/Minor Equipment	719	5,298	2,644	5,349
	.321	Communications-Phone	1,067	1,305	1,650	1,683
	.327	Communications-Radio Equipment	0	539	234	241
	.351	Property Insurance	1,594	1,675	1,769	1,860
	.374	Repairs & Maintenance of Vehicles	0	1,789	658	1,789
	.440	Laundry Service	725	2,958	3,330	3,429
	.460	Meetings/Conferences/Seminars/Dues	5,747	9,548	6,358	9,548
	TOTAL CRIMINAL INVESTIGATION	523,632	557,587	543,479	575,786	

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: POLICE (CONT'D)				
417	<u>COMMUNICATIONS / RECORDS</u>				
.122	Chief Salary	12,698	13,318	13,503	13,914
.140	Secretary Salary/PT Secretary	66,353	69,563	70,855	73,612
.141	Records Clerk Salary	53,515	56,901	57,116	59,446
.150	Employee Benefits	61,632	66,507	67,049	74,591
.182	Longevity	2,700	2,700	2,700	2,700
.183	Overtime	3,814	16,266	5,982	6,225
.450	Contracted Services (Computer)	16,783	31,100	29,987	31,100
.460	Meetings/Conferences/Seminars/Dues	1,540	4,978	3,634	4,283
.740	Machinery & Equipment (Major)	0	5,808	5,389	8,808
.741	Records Management System	0	50,000	0	0
.744	Automatic License Plate Recognition	760	0	760	760
.745	External Consultant	0	0	0	0
.746	Consulting and Support for new RMS	0	41,250	9,300	17,625
.747	Body Worn Camera/Mobile Video Recording	0	42,982	42,983	23,896
.748	K-9 Patrol	57,025	0	80,024	0
.749	Firearms Replacement	0	27,000	13,284	0
.750	Central Booking Center	0	45,000	35,240	45,000
	TOTAL COMMUNICATIONS / RECORDS	276,819	473,373	437,806	361,960
	TOTAL POLICE EXPENDITURES	3,651,886	4,111,265	4,119,983	4,161,912

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: PUBLIC WORKS OPERATIONS

I. Overview

The Public Works Operations Department is responsible for both short- and long-term maintenance of Township roads, facilities, and other assets. The Director of Public Works Operations oversees the department's activities. The Road Crew provides maintenance for facilities and is under the direction of the Road Superintendent. The Engineering Technician and Department Secretary provide support.

The major functions of the Public Works Operations Department are:

A. Maintenance

1. Roadways - the Road Crew maintains roadways, curbing, sidewalks, traffic signs, traffic signals, pavement markings and roadside vegetation.
2. Snow and Ice Control – the Road Crew schedules shifts in the winter so that plow and salt trucks are on the streets when needed for vehicle safety. At times there will be 24-hour coverage during prolonged snowfalls. The Crew follows a rotating on-call schedule to ensure coverage for events or emergencies that happen outside of normal work hours.
3. Leaf and Brush Collection – In addition to the regular spring and fall leaf and brush collection, the Crew conducts monthly leaf/brush collection from residential areas on the first week of the month. About 800 truckloads of leaves are collected from early October to early December.
4. Stormwater System Maintenance – the Road Crew maintains the Township's system of pipes, catchbasins, inlets, swales and culverts.
5. Other – provides maintenance for parks, open spaces and Township buildings.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

I. Overview (CONT'D)

B. Asset Management

1. The department conducts roadway pavement inspections twice a year, issues and inspects roadway occupancy permits, locates the Township's underground pipes and lines for PA One Call requests, manages the Township's traffic signals and carries out the in-house portions of the Park Development Program.
2. The department maintains all township vehicles and equipment, including police vehicles, and programs the periodic replacement of department equipment.
3. Other duties – The Department responds to citizen inquiries regarding drainage, traffic and pedestrian issues; maintains contacts with other municipalities, authorities, PennDOT, DEP, and utilities in the region.

C. Construction Contracts

Each year the Township bids the road-resurfacing program for completion by contract. Other contracts are bid, awarded, and managed as needed for Township projects such as storm sewer replacement, gasoline, diesel fuel, concrete, aggregates, and asphalt.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

II. Commentary

Some of the noteworthy elements of the 2025 budget include the following:

A. Road Maintenance

In 2025, the Budget includes a \$65,000 allocation to the Road Resurfacing Reserve Fund due to price increases in material necessary to complete upcoming road resurfacing projects.

B. Salt Prices

The 2025 budget includes our projected salt usage at \$94.90 per ton, which is the fixed per ton price in the 2024-2025 COSTARS Sodium Chloride Contract. This is an increase from last year's contract.

C. Stormwater MS4 Project

The Township will complete the Meeks Lane streambank restoration project in 2025. This project is required under our MS4 permit.

D. Road Equipment Reserve Fund

No money will be allocated to this fund in 2025. Instead, the Public Works Department will use funds from our liquid fuels allocation to purchase a truck in 2025.

E. Leaf Composting

The leaf composting fee is based on the Patton Township's share of the costs for the processing site and operation. The billing period for the leaf composting fee runs from October to October. The costs to dump increased to \$113,204 in 2025 because of a long-overdue assessment of actual costs by State College Borough. Over the past few years, Patton Township's leaves accounted for 35 to 40 percent of the total tonnage hauled to the site.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

III. LFT Expenses

Each year the Township receives an allocation from State Liquid Fuel Taxes (LFT) collected on gasoline and diesel fuel sales. The amount provided is based on a municipality's road mileage and population. The expected allocation for 2025 is \$461,861

The growing availability of alternate fuel vehicles will decrease the growth rate of LFT funds. At some point the State and Federal governments will need to adopt revised standards for collecting user fees from road users. The Township should work with our municipal associations to start lobbying for such changes.

Each year the Township expends these LFT funds on eligible road maintenance and related items such as asphalt, road salt, and electric expenditures for traffic signals. Beginning with the 2006 budget, the Department provided a detailed plan of the specific expenses that will be paid with LFT funds. Where LFT funds are allocated to Reserve Funds, separate allocations from the LFT funds and General funds are denoted. Following are the proposed 2025 allocations:

<u>Line Item</u>	<u>LFT Expense</u>	<u>General Fund Expense</u>	<u>Total</u>
Repair & Maintenance Supplies (SALT)	\$ 60,000	\$ 58,625	\$ 118,625
Repair & Maintenance of Vehicles	\$ -	\$ 35,000	\$ 35,000
Electricity/Traffic Signals	\$ 20,000	\$	\$ 20,000
Allocation to Equip. Replacement Res.	\$ 94,229 ⁽¹⁾	\$	\$ 94,229
Line Painting	\$ 45,000	\$ 45,000	\$ 90,000
Storm Sewer Project	\$ 65,000	\$	\$ 65,000
Allocation to Road Improvement Res.	<u>\$ 299,350</u>	<u>\$ 65,000</u>	<u>\$ 364,350</u>
Total	<u>\$583,579</u>	Total <u>\$ 203,625</u>	Total <u>\$ 787,204</u>

⁽¹⁾This is the maximum allowable amount of LFT funds (20%) that may be utilized for equipment purchases.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

IV. Line Item Detail

PUBLIC WORKS #430

Salary - Road Superintendent: #430.122

The Road Superintendent's salary is established as part of the Township's pay classification plan.

Assistant Road Superintendent – Salary: #430.125

This position is currently vacant.

Public Works Operations Director - Salary: #430.130

Following the retirement of the current Public Works Operations Director, this position will be re-evaluated and possibly reclassified. The position is funded for the second half of 2025.

Secretary - Salary: #430.140

This position is assigned half-time to the Department. Duties include secretarial services for the Public Works Operations Director, Assistant Director, Zoning Officer, Planner, Project Manager, and Road Superintendent; the maintenance of zoning and sign permits; and secretarial work for the Planning Commission, Zoning Hearing Board, Sign Review Board and Water Authority. One-half of the secretary's salary is assigned to the Department of Engineering, Planning & Zoning.

Engineering Technician – Salary: #430.142

This employee is assigned half-time to the Department. Duties include assisting the Director as needed by performing field work and maintaining mapping and databases. The salary is set by the Township's Pay Plan.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

PUBLIC WORKS (CONT'D) #430

Salaries - Road Crew: #430.143

Road crew salaries are established as part of the Township pay plan. The current road crew is comprised of 12 full-time road crew employees, 1 building maintenance employee, and 1 mechanic position. Portions of the road crew salaries are assigned to the Police, Buildings, and Parks budgets to account for services performed to support these functions. Seasonal workers if required may be available on standby during the winter months if additional assistance is needed.

Employee Benefits: #430.150

This item covers the cost of pension, health and life insurance, workers' and unemployment insurance and social security for the Department employees. When Road Crew employees work on police vehicles, building maintenance and in the parks, their wages are assigned to those departments but benefits are still assigned to this line.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

PUBLIC WORKS (CONT'D) #430

Longevity: #430.182

Longevity pay was initiated for the Road Crew in 1986 and is provided in accordance with the schedule published in the Employee Handbook.

Secretary Wages - Overtime: #430.181

Overtime is paid when the secretary must attend meetings or otherwise work longer than the regular workweek. Approximately 75 percent of the secretary's overtime is related to Planning Commission meetings and is accrued under account # 414 (Engineering Planning & Zoning). The remaining 25 percent is assigned to roadwork maintenance and engineering.

Engineering Technician Overtime: #430.183

This item provides for overtime pay for the Engineering Technician. Little overtime is anticipated for 2025.

Overtime Pay: #430.184

The majority of overtime for the Road Crew is due to snow and ice removal since this work cannot be scheduled. Overtime may also be incurred due to leaf collection because leaves may not fall proportionately throughout the dedicated collection period. The funds budgeted for 2025 are based on the last few years' experience.

Office Supplies: #430.210

This line item includes regular office supplies and equipment used in the Public Works Operations office. The projected expenses are based on 2024 experience.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

PUBLIC WORKS (CONT'D) #430

Vehicle Fuel - Gasoline: #430.231

The budget amount is based on the expected usage determined by the fleet size, road mileage and estimated price-per-gallon. In 2009, the Public Works Department completed the conversion of all large trucks from gas to diesel. The remaining gas usage is for all Public Works administrative vehicles, two pick-up trucks and both bi-fuel (CNG & Gas) trucks, and miscellaneous smaller equipment within the department.

The Township pays market price per gallon minus state and federal fuel taxes. In 2024, the Township added an electric vehicle to its administrative fleet. Usage for 2025 is projected to be less than 2024.

Vehicle Fuel - Diesel: #430.232

This line includes pump purchases for trucks and bulk purchases for other equipment. The budget is based on the expected usage based on previous experience. Prices vary, depending on the market rate for fuel.

Oil, Lubricants & Other Operating Expense: #430.234

This line item includes the costs of oil and lubricants for the operation of Township vehicles. The 2025 expenses are expected to be close to 2024 experience.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

PUBLIC WORKS (CONT'D) #430

Clothing Allowance: #430.238

This line item provides an allowance for each full-time crewmember for the annual purchase of one pair of work boots, rubber boots, work gloves, T-shirts, sweatshirts and safety glasses for all crewmembers and prescription safety glasses for employees requiring corrective lenses. It also provides for the bi-annual purchase of coveralls and a jacket for the full-time employees.

Road Materials (Salt): #430.245 & L432.245

The use of salt is critical to effective snow and ice control. The budgeted amount is based the last few years' experience.

Operating Supplies: #430.246

This line item provides for the purchase of miscellaneous supplies used in public works, such as shop supplies, cones, barricades, rakes, grass seed and materials for mailbox repairs in the winter. Supplies include items noted above and consumable materials. Materials of a durable nature that become part of the infrastructure are included in line 430.247.

Road Materials (Road Work & Drainage): #430.247

This line item covers materials used in road and drainage maintenance, including pipe, signs, asphalt for paving shoulders and repairing roads, and stone for maintaining shoulders. As the Township maintains an aggressive resurfacing program, the material requirements for roadway maintenance are reduced. In contrast, expenditures for materials to replace drainage facilities have increased in the last three years indicating that pipes installed in Park Forest Village 30 to 40 years ago are reaching the end of their service life.

The 2025 budget is based on the last few years' experience.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

PUBLIC WORKS (CONT'D) #430

Repair and Maintenance: Vehicles: #430.250 & L437.250

This line item covers the cost of all parts and supplies, used in the upkeep of the Public Works Operations fleet of 8 trucks, 5 vehicles and 16 motorized pieces of maintenance equipment.

The 2025 budget amount is based the last few years' experience.

Small Tools and Minor Equipment: #430.260

This line item provides for the purchase of small tools and minor equipment costing less than \$4,000. This line item also includes an allowance of \$50 for each road crew member to purchase small tool items.

Line Painting: #430.310

This line item covers costs associated with painting double-yellow centerline and white edge line along Township streets. The 2025 projection includes additional contract work for major intersections. This work was added to the bid because of safety concerns with having our road crew complete this work. This work is managed through a contract bid and administered by Ferguson Township on behalf of Patton and other Centre Region municipalities.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

PUBLIC WORKS (CONT'D) #430

Professional Services - General: #430.313

The appropriation in the budget covers specialized services (such as geotechnical, surveying and testing) that may be needed for roadways, and maintenance fees for software. The 2025 budget includes the maintenance fees of Public Works Operations software to track work orders within the Township.

Other Services: #430.316

This item includes outside services and miscellaneous items, including drug and alcohol testing, scheduled maintenance of traffic signals, tree removal and care and fees for the PA One Call system.

Leaf Composting: #430.317

The leaf composting fee is based on the Patton Township's share of the costs for the processing site and operation. The costs to dump will increased to \$113,204 in 2025 as a result of a long-overdue assessment of actual costs by State College Borough. Over the past few years, Patton Township's leaves accounted for 35 percent to 40 percent of the total tonnage hauled to the site.

Communications - Phone: #430.321

This covers services for long distance and cell phones. Some employees of the Department are reimbursed for maintaining personal cell phone service for Township business use, in lieu of using Township owned cell phones.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

PUBLIC WORKS (CONT'D) #430

Communications - Postage: #430.325

This item covers postage for the Public Works Operations Department.

Communications - Radio: #430.327

This item includes expenses for the Public Works Operations radio network. In 2025, this cost reflects maintenance and repairs as needed.

Auto Allowance: #430.337

This item is for reimbursement of Public Works Operations Department employees' for use of their personal cars when staff cars are not available.

Insurance: #430.351

This item covers the cost of insurance for the road vehicles and Township car, tools, equipment and traffic signals.

Electricity: #430.361 & L433.361

This line item covers the cost of electricity for operating the Township's traffic signals. The budget includes 26 existing signals. Since 100 percent of these costs are paid with the liquid fuels fund, this expense is reported in the Liquid Fuels Tax Designated Reserve Fund and Line Item L433.361 of the budget.

Landfill Fees: #430.365

The budget covers the disposal of street sweepings and miscellaneous items picked up from the streets and Township property, and the disposal of excavated materials from Crew roadway and drainage projects.

EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)

PUBLIC WORKS (CONT'D) #430

Equipment Rental: #430.384

This line item covers the rental of not often used equipment that may be necessary for the road crew to perform certain project tasks, such as sewer cleaning apparatus from University Area Joint Authority for clogged drains, specialized mower, or a larger excavator for larger jobs.

Dues & Subscriptions: #430.420

This account covers the cost of subscriptions, professional association dues, engineering software and reference materials for the Director, Road Superintendent, traffic signal technicians, etc.

Laundry Service: #430.440

This account covers the cost of cleaning the road crewmembers' uniforms. The budget amount is based on the 2024 projected cost plus inflation.

Training and Seminars: #430.460

This account provides for road crew attendance at Local Technical Assistance Program (LTAP) seminars, and Department of Community and Economic Development sponsored seminars. The Department's philosophy is that maintaining and/or improving the skills of the crew members benefits the community. This account also provides for the continuing education of the engineer, the Superintendents, the mechanic, the department secretary and for hosting two lunch meetings per year of the area's Public Works Directors.

Hiring Expenses: #430.461

This line reflects advertising, pre-employment drug and background screening expenses for filling department positions. Previously these costs were carried under General Government Advertising.

EXPENDITURES: PUBLIC WORKS (CONT'D)

PUBLIC WORKS (CONT'D) #430

Capital Equipment: #430.740

Items costing more than \$4,000 are included in this line item.

Allocation to Road Equipment Replacement Reserve Fund: #430.741 & L430.740

This line item provides the funding for the capital equipment replacement program. The current schedule budgets for the timely replacement of trucks and other equipment. A more detailed discussion is located in the Designated Reserve Fund for Road Equipment Replacement section of the Budget.

Allocation to Reserve Fund for Emergency Assistance: #430.750

The 2004 budget established a new Designated Reserve Fund to provide funds for responding to extraordinary weather events and other emergency conditions.

EXPENDITURES: PUBLIC WORKS (CONT'D)

CONSTRUCTION CONTRACT #439

Traffic Mitigation Project: #439.430

In 2003 the developer of the Village at Penn State (Toftrees East) agreed to begin contributing \$300 per residential unit for mitigating traffic issues on roadways adjacent to Toftrees Planned Community. The contribution is made to the Township when a zoning permit is issued. In recent years, this contribution fee has been renegotiated to recoup the private half of the engineering design fees relating to the Waddle Road Interchange Project. The contributions by type of development is shown in the table below. Contributions from other developers affecting this process will continue with new properties developed in 2025.

Table 1. 2024 Contributions for Each Type of Development

Type of Development	Measurement Unit	Contribution Per Unit
Single Family Detached	Per unit	\$ 603.11
Townhomes/Condo	Per Unit	\$ 322.45
Apartments	Per Unit	\$ 370.22
Hotel	Per PM PH Trip	\$ 597.13
Commercial	Per 1,000 sf	\$ 2,233.28
Office	Per 1,000 sf	\$ 889.73

Note: Beginning December 1, 2012, the above contribution amounts per unit shall increase annually by 3.13 percent. The annual increase shall continue until January 1, 2022. After this date, the annual increase shall be equal to the current rate of interest on the outstanding balance at that time.

Allocation to Road Resurfacing Reserve Fund: #439.610 & L439.610

The details of this line item can be found under Designated Reserve Fund: Road Resurfacing and Reconstruction section of the Budget. The allocation for 2025 from the General Fund shown on this line (G439.610) is \$65,000. An allocation from Liquid Fuels Tax Funds (L439.610) totaling \$299,350 will also be included in the Road Resurfacing Reserve Fund.

EXPENDITURES: PUBLIC WORKS (CONT'D)

CONSTRUCTION CONTRACT (CONT'D) #439

MS4 Stormwater Projects: #439.631

It is anticipated that during the next MS4 permit term 2020-2025 best management practices (BMPs) will need to be installed to reduce the amount of sediment transported to local streams by 10 percent from baseline. Expenditures in 2025 include the completion of the Meeks Lane project that was identified in the joint Pollutant Reduction Plan.

Toftrees Avenue Stormwater: #439.632

The Township received \$200,000 in state funding to replace aging stormwater infrastructure on Toftrees Avenue.

Colonnade GLG Grant-Pedestrian Upgrades: #439.639

Township applied for GLG funds in 2022 for pedestrian upgrades to Colonnade Blvd at multiple intersections. This project will be completed in 2025.

Atherton Street Traffic Signal Upgrade: #439.625

A PennDOT proposed project to be funded through state funding and grants. A local Sponsor is required to receive the grant funding. This grant involves upgrading signal controllers and communication systems to provide more responsive operations on the entire length of Atherton Street from Patton Township to Harris Township. Work on this project will be completed in 2025.

Cricklewood Drive Pedestrian Access: #439.648

Engineering design will be completed. Some monies will be available in the Township budget but grant funding for construction will be sought.

Office Roof: #439.649

The Township received \$102,500 in state funding to replace the roof on the municipal building. The roof was installed in 2004 and has reached the end of its useful life.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: PUBLIC WORKS (CONT'D)

Liquid Fuels Tax Related Expenditures: #L430.740

This is the transfer of liquid fuels revenue received from the Commonwealth to the reserve fund for approved expenditures on roads, salt, equipment maintenance, and allowable capital expenditures.

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: PUBLIC WORKS OPERATIONS				
430 .122	Salary-Road Super.	92,482	98,011	98,415	102,420
.123	Assistant Road Superintendent	0	0	0	0
.130	PW Ops Director - Salary	101,095	107,180	107,568	55,975
.140	Secretary - Salary (50%)	23,556	24,978	29,205	26,418
.142	Engineering Technician (50%)	30,642	33,092	38,099	35,439
.143	Salaries of Road Crew	532,821	639,820	534,241	566,296
.150	Employee Benefits	504,153	592,651	538,974	609,662
.182	Longevity	8,350	7,250	8,500	6,000
.181	Secretary Overtime/temp	0	250	0	250
.183	Engineering Technician Overtime	0	250	0	250
.184	Road Crew Overtime	6,648	7,401	13,063	6,793
.210	Office Supplies/Minor Equipment	580	500	413	500
.231	Vehicle Fuel - Gasoline	12,309	3,300	2,115	3,300
.232	Vehicle Fuel - Diesel	19,065	22,250	50,507	30,000
.234	Oil. Lub & Other Oper. Ex.	13,499	10,400	1,284	8,500
.238	Clothing	3,061	4,350	2,563	5,000
.245	Road Salt	35,234	63,000	12,767	58,625
.246	Operating Supplies	7,908	9,000	10,325	10,000
.247	Repair & Maint. Supplies (ROAD WORK)	230,312	40,578	78,535	60,000
.250	Repair & Maintenance of Vehicles	27,546	23,500	47,481	35,000
.260	Small Tools/Minor Equipment	9,444	5,000	4,484	5,500
.310	Line Painting	0	40,000	54,650	45,000
.313	Prof. Services - General	35,849	19,000	4,613	6,500
.316	Other Svcs.-Road Work	4,416	17,000	12,467	12,000
.317	Leaf Composting	113,204	114,300	113,204	113,204
.321	Communications-Phone	5,369	5,500	4,802	6,500
.325	Communications-Postage	1,011	1,150	863	1,000
.327	Communications-Radio	1,428	1,000	630	1,000
.337	Auto Allowance-Public Works	0	250	298	300
.351	Property Insurance	11,347	12,000	12,587	13,216
.365	Landfill Fees	318	325	1,970	2,500
.384	Equipment Rental	7,793	2,500	482	2,000

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: PUBLIC WORKS (CONT'D)				
.420	Dues & Subscriptions - Public Works	3,275	3,500	3,254	3,500
.440	Laundry Service	15,952	16,000	11,290	16,000
.460	Training & Seminars	6,195	4,000	8,441	9,000
.461	Hiring Expense	1,658	3,000	1,384	2,500
.740	Machines/Equip. Major/Cap.	0	13,500	10,473	10,500
.741	Allocation to Equip Replacement Reserve Fund	0	327,816	120,000	0
.742	Road Equipment Purchase-DEP Grant	0	22,500	262,591	0
.750	Reserve for Emergency Assistance	0	2,500	0	0
	TOTAL PUBLIC WORKS	1,866,521	2,298,602	2,202,537	1,870,648
	CONSTRUCTION CONTRACT				
439 .045	Georgetown Sinkhole Expense	178,804	0	4,200	0
.430	Allocation to Toftrees Traffic Mitigation Proj.	0	7,500	0	0
.610	Allocation to Road Resurfacing Reserve Fund	0	100,000	100,000	65,000
.614	Valley Vista Left Turn Lanes	0	0	14,871	0
.615	County LFT Expenses	0	0	0	0
.624	Bikeway Development	20,491	79,715	69,015	0
.625	North Atherton Traffic Signal Upgrade	152,201	441,450	362,625	175,000
.631	MS4 Stormwater Projects	0	80,000	5,693	30,000
.632	Toftrees Avenue Stormwater	210	0	0	200,000
.639	Colonnade GLG Grant-Pedestrian Upgrades	0	88,448	0	88,448
.640	Waddle Conversion from Centrats-TST Grant	2,672	0	42,460	0
.641	Waddle/Vairo ARLE Grand-Ped&Signal Upgrade	0	402,525	0	0
.642	Installation of Flashing Yellow Arrows at Grn Tch	473	0	0	0
.643	Equipment for Bike/Walking Trail Maintenance	83,156	0	0	0
.644	Atherton & Woodycrest Improvements	905,910	500,000	350,000	0
.645	Toftrees Resort RACP Grant Sponsorship	0	1,250,000	0	0
.646	Toftrees Avenue Shared Use Path	158	48,930	0	0
.647	VV Sidewalk from Galen to Sheetz	0	30,000	0	0
.648	Cricklewood Drive Pedestrian Access	48,604	41,990	42,538	4,250
.649	Office Roof	0	239,304	0	102,500
.650	Replace 2008 Toyota Prius	0	44,715	46,667	0
.999	Other New Projects	125,795	0	0	0
	TOTAL CONSTRUCTION CONTRACT	1,518,473	3,354,577	1,038,068	665,198

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
L430 .740	LIQUID FUELS TAX RELATED EXPENDITURES				
	Allocation to Liquid Fuels Fund	474,319	466,468	471,144	461,861
	TOTAL LIQUID FUELS RELATED PROJECT	474,319	466,468	471,144	461,861
	TOTAL PUBLIC WORKS	3,859,313	6,119,647	3,711,749	2,997,707
	* Liquid Fuels Tax related expenditures previously combined in Public Works line items are now budgeted separately				

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: ENGINEERING, PLANNING, AND ZONING

ENGINEERING, PLANNING, AND ZONING: #414

In 2021 the Township Manager divided the Township Engineer and Director of Public Works Operations into two separate positions, and created the Engineering, Planning, and Zoning Department to be headed by the Director of EPZ/Township Engineer. The Engineer will oversee the development plan review process, provide engineering and technical support to other staff, and manage construction contracts for new assets and major upgrades. The Department personnel also include the Zoning Officer, the Project Manager, the Engineering Technician, and the contracted COG Planner. The Public Works Administrative Assistant also provides support.

In 2023, following the departure of the former Township Engineer, the department was temporarily merged with the Public Works Department, with the Public Works Director - Operations assuming interim department head duties. A contracted engineer, Michelle Merrow and Alder Run Engineering, was hired to provide engineering services in 2024. Ms. Merrow will continue as our engineer in 2025.

In 2025, following the retirement of the Public Works Director – Operations, the Township Manager will determine the optimum staffing and structure for the department.

Zoning Hearing Board: #414.100

The expenditures include legal advertising costs for ZHB hearings and the legal costs for written decisions prepared by the Board's Solicitor. The costs incurred each year are highly variable and depend on the number and complexity of matters brought before the Board. The proposed amount is approximately what was spent in 2024.

Director of EPZ, Township Engineer – Salary: #414.125

The Director of Engineering, Planning and Zoning, Township Engineer coordinates activities within the department and provides staff assistance to the Planning Commission. The Director manages the NPDES Stormwater permit program with assistance from the Engineering Technician. The Township Engineer position is currently vacant, with engineering services being provided by a contracted engineer.

Zoning Officer/Open Space Property Manager - Salary: #414.131

The Zoning Officer administers the zoning ordinance and sign ordinance, issue permits, conducts inspections, assists in the preparation of Planning Commission agendas, and provides staff assistance to the Zoning Hearing Board. The Zoning Officer is also

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: ENGINEERING, PLANNING, AND ZONING (CONT'D)

ENGINEERING, PLANNING, AND ZONING: #414 (CONT'D)

responsible for managing the open space program. A portion of her salary is assigned to the Open Space Fund. The Zoning Officer's salary is based on the Township's Compensation Plan.

Administrative Assistant - Salary: #414.140

This line item provides for the fifty percent share of the Public Works Administrative Assistant assigned to the Department and providing support for the Planning Commission and Planning Staff.

Engineering Technician – Salary: #414.142

This employee assists the Director by collecting traffic data, performing routine field work and maintaining mapping and databases. The salary is set by the Township's Pay Plan.

Project Manager - Salary: #414.145

The salary is established as part of the Township's pay plan. The Project Manager manages the day-to-day administration activities of assigned projects. A portion of this position's salary is paid from the General Fund – Parks where a number of duties are required to be managed by this position in 2025.

Employee Benefits: 414.150

This line item provides for the employee benefits for personnel assigned to the Engineering, Planning & Zoning Department.

Longevity: 414.182

Longevity is provided in accordance with the schedule published in the Employee Handbook.

Administrative Assistant Wages - Overtime: 414.183

This line item provides for a share of the Public Works Administrative Assistant's overtime relating to planning and zoning activities.

EXPENDITURES: ENGINEERING, PLANNING, AND ZONING (CONT'D)

ENGINEERING, PLANNING, AND ZONING: #414 (CONT'D)

Professional Services - General: #414.313

The appropriation in the budget covers services provided the contracted engineer and other professional services as needed. The annual MS4 permitting program contracts with Clearwater Conservancy to administer the educational components of the permit.

Training and Seminars: 414.460

This line item continues membership for the members of the Recreational Advisory Committee in the Pennsylvania Recreation and Park Society and for the cost of the annual educational programs that they or the Project Manager may attend. It also covers any trainings for all EPZ staff.

Contributions to CRPA/CCMPO: #414.530

The Centre Regional Planning Agency provides the planning staff for the Township. In 2024, the Township reduced the amount of planning time it purchases from 50 percent to 40 percent.

EXPENDITURE: ENGINEERING, PLANNING, AND ZONING (CONT'D)

ENGINEERING, PLANNING, AND ZONING: #414 (CONT'D)

Contributions for Water Quality Monitoring: #414.531

This account represents the Township's share of an inter-municipal program to monitor water quality in the Spring Creek Watershed including, in particular, Buffalo Run through Patton Township. The work is performed under contract by the Clearwater Conservancy.

The data from the monitoring provides a base line for determining the impact of growth, development and other activities on water quality in our community. It will also help to identify when remedial action might need to be considered.

Machine/Major Equipment/Capital: #414.740

This account includes major non-consumable items to be used in planning and zoning.

EXPENDITURES: COMMUNITY SERVICES: PARKS AND RECREATION

PARKS AND RECREATION: #454

Programming, operation and routine maintenance of the Township parks is performed by Centre Region Parks Department, part of the Centre Region COG. Park improvements and major maintenance projects are the responsibility of the Township. In 1998, the Board adopted a permanent funding millage of 0.7 mills to provide funds for the completion of Circleville Park (formerly the Haugh Tract) and Bernel Road Park (formerly the Crust Farm) to pay for the annual debt payments for these two properties, and to fund capital improvements to our other parks. See line item 454.610 and the Designated Reserve Fund - Parkland Acquisition and Improvement for more information.

Project Manager Salary and Benefits: #454.145

In 2003, the Township hired a fixed term Parks Project Manager to supervise park improvements. In 2005, the position became permanent half-time, in recognition of the scope of duties the Parks Project Manager had undertaken. The Parks Project Manager is the primary staff contact for the RAC, works extensively on grant applications, provides design for improvements to small park projects, manages the bidding and construction management of all large park projects and completes an update every five years to the Patton Township Parks Plan (the policy statement and guiding document for future park improvements). In 2007, the Parks Project Manager position increased from 20 to 30 hours per week.

In the intervening years, design and construction of both Circleville Park and Phase I of Bernel Road Park have been completed, as well as improvements to existing parks. As a result of the extensive work completed and the lack of availability of new funds, the Parks Project Manager position was modified to become the Project Manager. Two-thirds of salary and benefits will be allocated to Engineering, Planning & Zoning and one-third will be allocated to the Park Fund. In 2022, this position was increased from 30 hours to 35 hours per week.

EXPENDITURES: COMMUNITY SERVICES: PARKS AND RECREATION (CONT'D)

Centre Region Pools - Capital: #454.529

This amount is Patton Township's share of the capital expenses for the Park Forest and Welch Pools renewal. This program is part of the COG budget. In 2008, the COG Finance Committee and the COG Recreation Authority secured a 20-year, \$7.9 million drawdown bank loan at 3.95 percent. The loan has been refinanced several times to save the municipalities money on debt service

Centre Region Parks and Recreation - Operating Program: #454.531

This line item covers the cost of Patton Township's share of the Centre Region Parks and Recreation (CRPR) programs, including the Millbrook Marsh Nature Center. The activities of CRPR are detailed in the COG budget.

Contribution to Regional Parks: #454.532

This line item pays for debt service related to the Regional Parks owned by the COG. For 2025, that debt service will be \$163,759.

EXPENDITURES: COMMUNITY SERVICES: PARKS AND RECREATION (CONT'D)

PARKS AND RECREATION (CONT'D): #454

Allocation to Patton Township Park Fund (Tax Revenue): #454.610

This account provides for the transfer of the dedicated 0.7 mills of real estate tax to the Park Acquisition and Improvement Fund (see Reserve Funds) and any private contributions.

Contribution to Community Fireworks: #454.615

In 2003, Centre Region COG discontinued its program of contributing to the region's fireworks display on July 4th. The decision to contribute was left up to individual municipalities. The Township has allocated \$3,500 for this purpose.

Contribution to Spring Creek Watershed: #454.616

The Spring Creek Watershed Commission was established through an intergovernmental agreement of 11 of the 14 municipalities in the watershed. The amount of this line item represents contributions for 2025.

Senior Citizens Center: #458.530

Patton Township pays a share of the COG program for senior citizens based on the share of the service used by Township residents.

Community Gardens: #459.100

In response to residents' interest in community garden plots, the Township provided space, equipment and water at the Haugh Family Farm Open Space Preserve beginning in 2011. Due to success and demand the Township constructed another fenced 64 plot area with separate extension of water service and shed for gardening tools. As of 2025, a fee of \$50 per plot plus a security deposit are required to rent a plot.

EXPENDITURES: COMMUNITY SERVICES: OTHER

FIRE PROTECTION: #411

Hydrant Service: #411.363

This line item provides for the transfer of the fire hydrant assessments received during the year to the Fire Hydrant Reserve Fund. The costs of fire hydrants are paid from the reserve fund.

Alpha Fire Company-Operating: #411.531

Fire protection is provided to Patton Township by the Alpha Fire Company. The main station is located in downtown State College. The satellite station built by Patton Township opened in early 2001. The Alpha Fire Company budget is part of the Centre Region COG Budget.

Alpha Fire Company-Capital: #411.532

This allocation goes towards replacement of major equipment and property improvements as detailed in the COG budget.

Act 205 Volunteer Fire Relief Allocation: #411.533

Each non-Pennsylvania (foreign) insurance company that writes a fire insurance policy in the Commonwealth pays a tax to the State. These funds are distributed to municipalities based upon population and property values and must be turned over to the volunteer fire company servicing the area. The funds must be used by the fire company for the health and welfare of the company members; the funds may not be used for operations or capital expenditures. These costs are matched by the revenue source (355.130). The proposed amount is based on the current years experience.

EXPENDITURES: COMMUNITY SERVICES: OTHER (CONT'D)

HEALTH AND WELFARE: #421

Professional Services - SEO: #421.316

The Township is required by State Law to have a qualified Sewage Enforcement Officer (SEO). The Township retains the service of the Centre Region Code Office for this position. Their responsibility is to inspect all subdivisions and lots when on-lot sewage disposal systems are requested. The permit fee rate is set to cover the costs of service.

Contract Services - Health Officer: #421.452

This line item covers the costs of using the State College Borough Health Officer for health inspections of restaurants and other facilities in the Township, as required. (See offsetting revenue in # 321.200)

Contract Services - Spongy Moth Suppression: #421.453

The Township intends to continue its spongy moth spraying program in 2025 and may explore a regional spraying program to save money on the program.

Centre Region Emergency Management: #421.531

This amount represents the Township's share of the Centre Region's Emergency Management Program. This program is described in the COG budget.

EXPENDITURES: COMMUNITY SERVICES: OTHER (CONT'D)

HEALTH AND WELFARE: #421 (CONT'D)

Contribution to Community Housing: #421.537

This line item represents a \$6,000 contribution annually to Affordable Housing Coalition for sponsorship of their annual summit meeting.

Contribution to First Night: #421.538

This represents an annual contribution to the First Night Celebration in State College.

Contribution to Regional Economic Development: #421.539

The Township has been working with the County, other municipalities, Penn State University, and the Chamber of Business and Industry of Centre County (CBICC) to expand economic development activities. In 2024, a strategic plan was completed for economic development activities in the County. \$12,500 is proposed for 2025.

EXPENDITURES: COMMUNITY SERVICES: OTHER (CONT'D)

CABLE TV - C-NET: #442

Contributions - C-NET: #442.411

C-NET is the Centre Region's interactive information services network which functions as an access hub to connect the public, government, educational, and social agencies to facilitate communication within and beyond Centre County. The Township's share of C-NET is based on a "use" formula adopted by C-NET.

TRANSIT SYSTEM - CATA: #447

The transit system serving Patton Township is the Centre Area Transportation Authority (CATA). These line items are Patton Township's share of the annual costs of operating the transit system. CATA works on a July to June Fiscal Year.

Contributions - CATA Capital: #447.531

This line item represents capital contributions to CATA for equipment.

Contributions - CATA Operating: #447.532

The Township's contributions to the CATA operating costs are determined by the annual CATA fiscal year budget.

LIBRARIES #456

Schlow Library: #456.531

The Township pays a share of the costs of Schlow Library based on the use of the Library by Township residents. This budget is part of the Centre Region COG budget.

STREETLIGHTS: #434

Electricity: #434.361

The line item provides for the transfer of streetlight assessments (#301.930) received during the year to the Streetlight Reserve Fund. The cost of electricity to power streetlights and necessary repairs are paid from the reserve fund. This assessment is 35 cents per frontage foot.

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: COMMUNITY SERVICES - ENGINEERING, PLANNING & ZONING, PARKS & RECREATION				
414	<u>ENGINEERING, PLANNING & ZONING</u>				
.100	Zoning Hearing Board	1,813	2,000	3,305	3,500
.125	Director of EPZ, Township Engineer	56,214	0	0	0
.130	Public Works Director-Salary	0	0	0	0
.131	Zoning Officer-Salary	60,575	73,749	70,182	77,036
.140	Secretary - Salary (50%)	23,557	24,979	25,322	26,418
.142	Engineering Technician (50%)	31,792	33,092	34,327	35,439
.145	Public Works Project Manager (65%)	57,200	58,755	57,999	60,636
.150	Employee Benefits	130,194	140,223	118,444	133,569
.182	Longevity	1,150	2,500	1,200	1,250
.183	Secretary Wages - Overtime	118	250	0	250
.210	Office Supplies	848	675	144	500
.314	Professional Services - General	18,823	131,200	42,537	30,000
.321	Communications - Phone	522	675	422	700
.351	Auto Insurance	1,132	1,150	932	1,000
.420	Subscriptions, Dues	4,597	3,500	2,252	3,500
.460	Training and Seminars	310	450	50	450
.530	Contributions to CRPA/MPO	156,086	162,837	179,538	162,254
.531	Contributions to Water Quality Monitoring Project	5,105	5,105	0	5,105
.740	Capital Equipment	0	2,200	0	2,000
.741	Revised PAD regs	0	0	0	0
	TOTAL ENGINEERING, PLANNING & ZONING	550,035	643,340	536,655	543,607

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: COMMUNITY SERVICES - ENGINEERING, PLANNING & ZONING, PARKS & RECREATION (CONT'D)				
454	<u>PARKS AND RECREATION</u>				
.145	Parks Project Manager Salary and Benefits (35%	32,293	36,229	33,866	36,773
.529	Centre Region Pools-Capital	139,097	124,365	150,449	111,082
.530	Centre Region Pools-Operating	33,504	0	31,567	0
.531	Centre Region Park & Rec. Program -Operating	413,806	589,637	495,607	601,123
	Centre Region Park & Rec. - Capital	0	0	0	0
.532	Contribution to Regional Parks	159,534	122,512	172,583	163,759
.532	Contribution to Parks Mtce Facility Debt	0	0	0	0
.610	Allocation to PT Park Fund (Tax Revenue)	354,793	364,810	372,747	449,237
.611	DCNR Grant for Circleville Park Transfer				
.615	Contribution to Community Fire Works	3,250	3,500		3,500
.616	Contribution to Spring Creek Watershed	3,614	2,500	1,237	2,500
.617	Millbrook Marsh Nature Center		0	0	0
	Myers/Everhart Farm Conservation				
458 .530	Centre Region Senior Citizen Center	29,213	38,600	38,600	38,095
459 .100	Community Gardens	3,118	4,500	5,059	5,000
.110	Community Gardens - Capital Expansion	0	0	0	0
	TOTAL PARKS AND RECREATION	1,172,221	1,286,653	1,301,715	1,411,069
	TOTAL COMMUNITY SERVICES - ENG., PLANNING & ZONING, PARKS & RECREATION	1,722,256	1,929,993	1,838,370	1,954,676

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: COMMUNITY SERVICES - OTHER				
411	<u>FIRE PROTECTION</u>				
.363	Transfer to Hydrant Fund	93,330	93,432	94,452	97,496
.531	Alpha Fire Company-Operating	300,826	297,461	297,461	332,677
.532	Alpha Fire Company-Capital	88,798	100,220	100,220	125,962
.533	Act 205 Volunteer Fire Relief Allocation	118,964	108,906	120,932	122,932
	TOTAL FIRE PROTECTION	601,918	600,019	613,065	679,067
421	<u>HEALTH & WELFARE</u>				
.316	Prof. Services-SEO	1,600	6,000	0	6,000
.452	Contracted Svcs./Health Officer	8,194	9,000	6,939	7,000
.453	Contracted Svcs./Gypsy Moth	68,913	111,000	45,070	30,000
.531	Centre Region Emergency Management	30,378	14,235	14,235	31,200
.537	Contribution to Community Housing	6,000	6,000	0	6,000
.538	Contribution to First Night	600	600	350	600
.539	Contribution to Regional Econ. Development	12,500	12,500	25,000	12,500
.540	Community Diversity Conference	0	0	1,000	1,000
.543	Contribution to Home Foundation	0	0	1,000	0
.544	Contribution to Habitat for Humanity	50,000	0	0	0
.546	Contribution to CC Housing & Land Trust	50,000	0	0	0
.548	First-Time Home Buyers Fund	0	55,000	0	0
.549	"Bee City USA" Membership	0	2,000	0	0
	TOTAL HEALTH & WELFARE	228,185	216,335	93,593	94,300

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: COMMUNITY SERVICES - OTHER (CONT'D)				
442 .411	<u>CABLE TV - C-NET</u> C-NET	43,801	47,919	41,845	41,845
	TOTAL CABLE TV - C-NET	43,801	47,919	41,845	41,845
447 .531 .532	<u>TRANSIT</u> CATA Capital CATA Operating	25,611 185,169	15,216 112,326	14,034 112,991	14,736 115,251
	TOTAL TRANSIT	210,779	127,542	127,025	129,987
456 .531	<u>LIBRARY</u> Schlow Library	336,358	376,543	376,543	408,800
	TOTAL LIBRARY	336,358	376,543	376,543	408,800

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
434 .361	EXPENDITURES: COMMUNITY SERVICES - OTHER (CONT'D)				
	<u>STREETLIGHTS</u>				
	Transfer to Streetlight Fund	32,247	28,786	32,247	33,215
	TOTAL STREETLIGHTS	32,247	28,786	32,247	33,215
	<u>OPEN SPACE LOAN PROCEEDS</u>				
	Transfer loan proceeds to reserve fund	0	0	0	0
	TOTAL OPEN SPACE LOAN PROCEEDS	0	0	0	0
	TOTAL COMMUNITY SERVICES - OTHER	1,453,288	1,397,144	1,284,318	1,387,214
TOTAL COMMUNITY SERVICES	3,175,544	3,327,137	3,122,688	3,341,890	

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

EXPENDITURES: DEBT SERVICE

DEBT SERVICE: # 470

Patton Township finances major capital projects through the issuance of municipal bonds or other long-term borrowing. In 2002, the Township consolidated its existing debt and secured additional financing for capital needs. In 2003, the Township issued voter-approved bonds for \$2.5 million to be used for open space acquisition. The referendum was presented in the fall of 2001 the information provided to the voters stated that a \$2.5 million bond issue would cost 1.0 mill of Real Estate Taxes per year for 20 years. Because of low interest rates available at the time of issue, the amortization period was shortened to 11.5 years.

In 2006 the Township closed the deal to acquire the 466-acre Haugh Family Farm located on Circleville Road around Circleville Park. The cost of this acquisition, which was a very generous gift from Ms. Helen Haugh and Mr. Hubert Haugh, was \$2.5 million. The property was appraised at \$8 million. For more details on the acquisition, refer to the Open Space Preservation Reserve Fund.

Over the years the value of one mill of Real Estate Tax has grown resulting in more tax revenue than needed to cover the debt service costs. In 2007 the millage collected for Open Space Preservation was reduced from 1.0 mill to 0.9 mills and to 0.7 mills in 2009. This provides adequate funds to cover debt costs. Staff has analyzed the possibility of retiring this debt early but recommended that the millage rate be lowered in 2009; shifting the millage to general operation. This helped to minimize the overall tax increase. In 2010, the millage was reduced to 0.3 mills and continued at that rate. For 2013, only 0.1 mill of tax was required to adequately fund the remaining debt service payments through 2014 when the debt was scheduled to be extinguished.

In 2017, the Township was able to take advantage of historically low interest rates to refinance all outstanding debt as well as borrow new money for the purchase of new Open Space Preservation property. The refinancing saved \$138,172 over the remaining life of the 2010 debt and the 2011 debt. These savings which are reflected in the general fund as well as the open space fund, have helped considerably in keeping significant tax increases at bay for the next several years.

EXPENDITURES: DEBT SERVICE (CONT'D)

DEBT SERVICE (CONT'D): # 470

2003 BOND ISSUE

2010 Debt Refinancing: #472.116

In 2017 the Township's financial advisor, Concord Public Finance, told the Township that it might be financially advantageous to refinance existing debt. Because of historically low interest rates, the Township also determined it would be worthwhile to combine outstanding debt with the \$3,500,000 new borrowing for Open Space Preservation. \$3,800,000 remaining in the 2010 bonds were refinanced. Debt service payments are based on the amortization schedule establish at auction.

EXPENDITURES: DEBT SERVICE (CONT'D)

DEBT SERVICE (CONT'D): # 470

2011 General Obligation Note: #472.121

The Township issued a request for proposals for a \$3 million, 25-year bank loan to pay for engineering and preconstruction costs associated with the Waddle Road Interchange Project. The loan was awarded to Kish Bank which provided a loan with drawdown access over the first 30 months, interest only payments during the drawdown period, a fixed rate of 3.13% for the first 10 years and then a variable rate with a 6% cap for the remaining period.

This project did not occur at the pace anticipated because of additional traffic studies requested by PennDOT. Money was not drawn at the expected pace; therefore, debt payments were lower than budget.

In the spring of 2014, the Township and Kish Bank agreed to extend the drawdown period of the loan for one year to June 2015 because the project had been going more slowly than originally anticipated, mainly because of PennDOT's review process. In the spring of 2015, the Township and Kish Bank agreed to an additional extension of the drawdown period of the loan for two years to June 2017.

In 2017 the Township's financial advisor, Concord Public Finance, told the Township that it might be financially advantageous to refinance existing debt. Because of historically low interest rates, the Township also determined it would be worthwhile to combine outstanding debt with the \$3,500,000 new borrowing for Open Space Preservation.

\$1,781,970 remaining in the 2011 note was refinanced. Debt service payments are based on the amortization schedule established at auction.

EXPENDITURES: DEBT SERVICE (CONT'D)

DEBT SERVICE (CONT'D): # 470

Open Space Preservation Phase 2: #472.110

The referendum question included on the November 4, 2014 ballot passed by a with 63% support. The question asked voters if they support the expansion of the Open Space Preservation program. The question reads: “Shall debt in the sum of 3,500,000 dollars for the purpose of financing acquisition of development rights, conservation easements, and land for the preservation of open space be authorized to be incurred as debt approved by the electors?”

To fund this acquisition a borrowing (bond or loan) was made in 2017. The debt will be paid through a dedicated real estate millage estimated to be 6/10ths of a mill levied in 2016. This millage was approved in the budget in prior budgets.

In 2017 the Township’s financial advisor, Concord Public Finance, told the Township that it might be financially advantageous to refinance existing debt. Because of historically low interest rates, the Township also determined it would be worthwhile to combine outstanding debt with the \$3,500,000 new borrowing for Open Space Preservation.

On December 5, 2017, the Township borrowed \$3,500,000 and refinanced the 2010 Debt Refinancing and the 2011 General Obligation Note. The total amount borrowed was \$9,126,000 at a rate of 1.98% fixed rate for the first 7 and one-half years of the loan, followed by a variable rate of 30 Day London Inter Bank Offering Rate (“30 Day LIBOR) plus 135 basis points for the remaining 12 and one-half years. The Note is issued by Jersey Shore State Bank.

PA Infrastructure Bank Loan/Capital Project Line of Credit: #472.119

The Capital Improvement Plan and this Budget proposed a number of capital projects over several years (Valley Vista Left Turn lanes, etc.). Although some grant funding is available, these awards are on a reimbursement basis. The Township was awarded an \$800,000 PIB loan. The PIB loan began payback in 2018.

PA Infrastructure Bank Loan/Bernel Rd/Fox Hill Rd Intersection: #472.135

In 2021, the Township sponsored a PIB Loan in the amount of \$1,837,500 for improvements to the Bernel Road/Fox Hill Road intersection. The funds will be used to make the intersection a classic “T” intersection to improve safety. An agreement was made with the developer of the Nittany Valley Sports Complex to pay the debt service on this PIB Loan (See #393.121). The PIB loan began payback in 2022.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	EXPENDITURES: DEBT SERVICE				
470	<u>DEBT SERVICE</u>				
	<u>2003 Bond Issue</u>				
472 .130	Allocation to Open Space Preservation Fund	0	0	0	0
	<u>2010 Debt Refinancing</u>				
472 .116	Principal and Interest	351,896	357,316	351,896	357,044
	<u>2011 General Obligation Note</u>				
472 .121	Principal and Interest	122,271	122,272	122,271	122,272
472 .110	Allocation to Open Space Preservation Phase 2	245,435	245,433	245,435	245,440
472 .119	PIB Loan/Line of Credit	96,460	96,460	96,460	96,460
472 .135	PIB Loan-Bernel Rd/Fox Hill Rd Intersection	212,466	212,466	212,466	212,466
	TOTAL DEBT SERVICE	1,028,528	1,033,947	1,028,528	1,033,682

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

TOTALS/CASH BALANCE

This section illustrates the Total Revenues, Total Expenditures and the use of the Cash Balance each year.

Cash balance is the amount remaining in the General Fund account at the end of the year. It is the cumulative difference between revenues and expenditures. A healthy balance provides the needed cash to pay bills early in the year before tax revenues are received. It is also important to have a cash balance to cover unexpected expenditures and to ensure a solid bond rating. The overall revenue projection for year-end 2024 is that revenues will be approximately 17% below the budgeted amount mainly because of the delay of projects to future years. Likewise, overall expenditures are approximately 15% below the budgeted amount due to the same delays.

The Government Finance Officers’ Association best practice recommends approximately 17% fund balance as a minimum which equates to approximately two months expenses. The target range for the ending cash balance is between 8% and 12% of expenditures.

	2023 Actual	2024 Budget	2024 Projection	2025 Proposed
Ending Cash Balance	\$2,598,656	\$1,352,387	\$1,638,720	\$1,190,556
Expenditures	\$13,413,861	\$16,376,480	\$13,859,544	\$13,395,667
Percentage of Expenditures	19.37%	8.26%	11.82%	8.89%

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
	<u>TOTALS</u>				
	TOTAL REVENUE	12,531,985	15,499,287	12,899,608	12,947,503
	TOTAL EXPENSES	13,413,861	16,376,480	13,859,544	13,395,667
	NET + (-)	(881,876)	(877,193)	(959,936)	(448,164)
	FUND BALANCE				
	BEGINNING BALANCE	3,480,532	2,229,580	2,598,656	1,638,720
	NET + (-)	(881,876)	(877,193)	(959,936)	(448,164)
	ENDING BALANCE	2,598,656	1,352,387	1,638,720	1,190,556
		19.37%	8.26%	11.82%	8.89%

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

**PATTON TOWNSHIP 2025 BUDGET
LINE ITEM DETAIL
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DESIGNATED RESERVE FUNDS

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DESIGNATED RESERVE FUND: POLICE VEHICLE REPLACEMENT

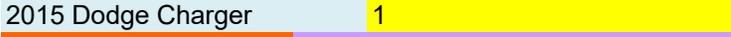
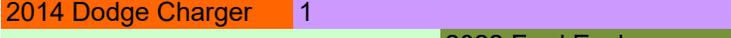
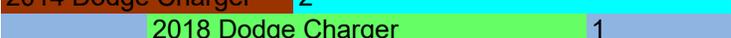
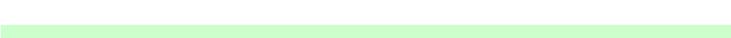
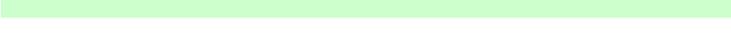
The 2025 vehicle fleet consists of fourteen vehicles: five sedans and nine 4x4 utility vehicles. Cars are assigned to the following uses: eight cars to active patrol use (1 specifically for K9), two for criminal investigations, the Chief's vehicle, and two staff vehicles used for traffic, tactical driving training, travel to training, and as a patrol vehicle if one is out of service (see 410.741 and Appendix A: Designated Reserve Fund-Police Vehicle Replacement). In 2019, an extra retired patrol vehicle stayed in-service for the Ordinance Officer. Having eight patrol vehicles allows officers to be assigned a car, therefore allowing for longer vehicle life expectancy.

The patrol division averages 120,000 miles per year in total; the detectives each account for an additional 9,000 miles per year. In 2013, the service life of patrol sedans was increased from five years to six to allow for an increase in the patrol fleet to seven cruisers. The Township mechanic is consulted on which vehicles should be decommissioned.

The schedule of replacement is as follows:

- on average, one cruiser per year is replaced. Each has a six-year life as a marked vehicle. At the end of six years the vehicle may become a staff vehicle. For 2025, one patrol vehicle was scheduled to be decommissioned, however this patrol vehicle will be postponed until 2026.
- other vehicles such as nonstandard cars are replaced as provided for in the schedule in this section. It is anticipated that these cars will have a longer life than six years because of the nature of their use.
- Patton Township contributes approximately \$1,000 for the maintenance of the mobile command post. This vehicle has been used numerous times for Patton Township critical incidents and for community relations functions.

There are no expenditures for 2025.

Years		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
# of cars to replace		one	one	two	one	two	one	one	two	two	none	
Cruiser 1	38-1											6 year replacement
Cruiser 2	38-2											6 year replacement
Cruiser 3	38-3											6 year replacement
Cruiser 4	38-5											6 year replacement
Cruiser 5	38-6											6 year replacement
Cruiser 6	38-7											
SUV	K-9											6 year replacement
SUV												No cash outlay-old SUV
38-4 SUV												6 year replacement
Detective Car 1												10 year replacement
Detective Car 2												
Detective Car 3												10 year replacement
38-12 Chief Car												10 year replacement
38-11 Staff Car												No cash outlay-old cruiser

DESIGNATED RESERVE FUND: POLICE CAR REPLACEMENTS

	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
# CARS PURCHASED	ONE	ONE	ONE	NONE
	38-4	38-7	38-4	
<u>REVENUE</u>				
REVENUE AMOUNT TO FUND INSURANCE	\$60,000	\$65,000	\$65,000	\$0
SALE OF AUTOMOBILE	5,850			
<u>EXPENDITURES</u>				
CAR	42,648	44,347	43,476	0
COMPUTER REPLACEMENT	33,595	15,556	19,352	0
	76,242	59,903	62,828	0
BALANCE, BEGINNING OF YEAR	35,997	44,826	25,633	29,440
INTEREST	28	30	1,636	1,200
BALANCE, END OF YEAR	<u>\$25,633</u>	<u>\$49,953</u>	<u>\$29,440</u>	<u>\$30,640</u>

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

DESIGNATED RESERVE FUND: PARKLAND ACQUISITION AND IMPROVEMENT

The Board of Supervisors (Board) adopted the Patton Township Recreation Plan in 1989. This plan provided a vision for the development and improvement of the township’s existing parks and its future parks.

Then, in 1998, the Board approved a dedicated 0.7 recreation fund millage to be used for the development of parks and the acquisition of two large destination parks, Circleville Park and Bernel Road Park. The purpose of these two destination parks was to provide broader and more comprehensive recreational opportunities for the residents of the township.

The Board adopted an updated recreation plan in 2005. The parks and recreation plan has been continually updated on a 5-year cycle since that time. These plans have been developed by the Recreation Advisory Committee (RAC).

The RAC developed, and the Board adopted the Patton Township Bicycle and Pedestrian Path Plan 2019 - 2024 to guide the planning and development of bicycle and pedestrian facilities within the township and in 2020, the RAC recommended that park facilities and bicycle/pedestrian facilities be integrated into one planning document and that shared use paths be identified as linear parks.

The RAC developed and the Board adopted the Patton Township Parks and Bicycle/Pedestrian Path Plan 2020 – 2029, which currently guides recreational development within the township. This document will be updated in 2025.

DESIGNATED RESERVE FUND: PARKLAND ACQUISITION AND IMPROVEMENT (CONT'D)

REVENUE

Private Contributions

- Payment in Lieu of Land: Developers have a choice as to whether they provide land in their developments for a park or, at their discretion, propose a payment to the Township instead of providing land. The fee is based on negotiations between the developer and Township staff. If the developer prefers to make a payment, it is assigned to one of two categories.
 1. General: Applied to the New Park Development Fund for future use.
 2. Specific: Applied to the specific project identified in the subdivision/land development plan. No such payments are anticipated in 2025.

- Payments for Equipment: In some cases, developers provide payment for playground equipment or other improvements in a park. These funds are reserved for general or specific uses, as appropriate. No funds are anticipated in 2025.

Tax Revenue

As described in the introduction to this section, a dedicated amount of the total real estate tax millage is assigned to Patton Township parks.

Bond Proceeds

In 2010, as part of an overall debt refinancing, the Board of Supervisors authorized issuance of additional debt of \$2.105 million to fund the expenditures that had been scheduled for the next decade at Bernel Road Park. These bonds were repaid in 2020.

Interest

Available funds are invested in approved accounts. The interest earned on these investments is credited to this fund.

DESIGNATED RESERVE FUND: PARKLAND ACQUISITION AND IMPROVEMENT (CONT'D)

EXPENDITURES

Project Manager Salary

At times in the past 15 years, a portion of this salary was paid from the dedicated park funds. For 2025, two-thirds of salary and benefits will be allocated to the Engineering, Planning and Zoning Department and one-third will be allocated to parks in the General Fund. In 2022, this position was changed to Project Manager in the Engineering, Planning and Zoning Department and increased from 30 hours per week to 35 hours per week.

Parkland Improvements

A schedule of improvements has been developed by staff and approved by the Patton Township Recreation Advisory Committee (RAC). All capital projects and major replacement/maintenance projects expected through 2024 are included in the *Patton Township Parks and Bicycle/Pedestrian Path Plan 2020 - 2029*, which was adopted by the Board in November 2020.

In 2024, the following projects were completed:

- Bernel Road Park Phases 2A/2B – Construction
- Cricklewood Drive Bicycle/Pedestrian Alternatives Analysis
- Cricklewood Drive Bicycle/Pedestrian Engineering Design (ongoing)
- Ghaner Drive Parklet Neighborhood Survey
- Ghaner Drive Parklet Fencing Replacement and New Installation
- Oakwood Park – Play Equipment Replacement
- Douglas Drive Connector to Valley Vista Shared Use Path Preliminary Design (ongoing)
- Scotia Road Connector Shared Use Path – ROW Acquisition (ongoing)
- TreePennsylvania Grant Program (spring and fall)

Regular maintenance work and major/minor repairs are ongoing costs. These include adding safety mulch to safety beds in parks maintained by the Township, replacement of aging fencing in all parks, mowing of grass in parks maintained by the Township and mowing along shared use paths. Costs for renovation projects and upgrades to existing facilities as they age are also ongoing costs.

DESIGNATED RESERVE FUND: PARKLAND ACQUISITION AND IMPROVEMENT (CONT'D)

New Park Development – 2025

The following projects will be completed in 2025 with the dedicated parkland funds:

- Gray's Woods Park Phase 2 Design
The Master Plan for this park was completed in 2013. Design for Phase 1 was begun in 2017 and construction was completed in 2019. Design for Phase 2 will be completed in 2025.
- Scotia Road Shared Use Path Engineering Design
Design will be completed for the Scotia Road Shared Use Path. Grant funding for construction will be sought.
- Split Rail Fencing Replacement
Split rail fencing will be replaced in Circleville Park.
- Parkland Improvements
Aging equipment in Graysdale Park will be replaced. Shade sails will also be added to Bernel Road Park.

RESTRICTED RESERVE FUND: PARKLAND ACQUISITION AND IMPROVEMENT

	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 PROPOSED
REVENUE:				
Tax Revenue	354,793	364,810	372,747	407,678
Due to General Fund	457,598	0	55,645	0
Grants	140,000	0	104,159	0
Interest Earnings	7,226	500	2,407	1,500
Total Revenue	\$959,617	\$365,310	\$534,958	\$409,178
EXPENDITURES:				
Due from General Fund	142,712	0	372,747	0
Parkland Improvements	38,983	116,000	94,448	120,000
New Park Development				
Split Rail Fencing Upgrades	0	40,000	9,470	40,000
Bernel Road Park	906,434	0	44,980	0
Shared Use/Bike Paths	6,458	151,000	0	136,000
Gray's Woods Park	0	45,000	0	60,000
Total Expenditures	\$1,094,588	\$352,000	\$521,645	\$356,000
Difference	(134,971)	13,310	13,313	53,178
Cash Balance, January 1	348,262	13,691	213,291	226,604
Cash Balance, December 31	\$213,291	\$27,001	\$226,604	\$279,782

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

DESIGNATED RESERVE FUND: OPEN SPACE PRESERVATION

The Township owns and maintains three open space properties – the Haugh Family Preserve, the Grays Woods Preserve and the Majorie Seward Property.

REVENUES

The Township has several revenue streams available to fund its open space program: the dedicated property tax millage that was added in 2014, the Centre Foundation Haugh Family endowment, the Township endowment, the farm lease, a grant from the Hamer Foundation and income from timbering and other forestry practices. These revenues are forecasted to be sufficient to fund anticipated maintenance, monitoring, and improvements through 2027.

Dedicated Real Estate Tax

A referendum passed in November 2014 authorized the Board of Supervisors to spend up to \$3.5 million for the purpose of financing acquisition of development rights, conservation easements and land for the preservation of open space. The millage is set at 0.6 mills. The dedicated millage was implemented in 2016 and debt service payments began in 2018. In 2025, this millage is projected to bring in \$329,933.

Centre Foundation Endowment Income

The Haugh Family established a \$300,000 endowment at the Centre Foundation to fund the perpetual maintenance of the property.

Township Endowment

The Township also established an endowment for the Haugh Family Preserve. The current fund balance is \$195,027 and is invested by the Township in a dedicated account. The money is to be used to support activities at the Haugh Family Preserve.

Hamer Foundation Grant

This grant was awarded a \$164,400 grant from the Hamer Foundation in 2021 to assist with developing a conservation plan for the Haugh Family Preserve and the Gray's Woods Preserve, to update the Forestry Stewardship Plan for the Haugh Family Preserve and to develop forestry stewardship projects on the Gray's Woods Preserve. Grant funds must be spent by the end of 2025.

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

DESIGNATED RESERVE FUND: OPEN SPACE PRESERVATION (cont'd)

Farm Rental Income

The sales agreement provides for the continuation of farming. The 2025 rent is based on 230 tillable acres at \$65 per acre.

Timbering/Forestry

The Township allows for timbering and other forestry activities in accordance with its forestry management plans.

EXPENDITURES

Real Estate Taxes

This line reflects the State College Area School District and Centre County real estate taxes that are paid on the portion of the property covered by the farming lease.

Stewardship Expenses

This line includes funds expended to create/update stewardship plans, prepare biological studies and for third-party monitoring of the conservation easements. In 2025, work will begin on a recreation plan for the Township's open space properties.

Forestry Management Practices

In conjunction with harvest activities noted in the revenue section, the Forest Stewardship Plan recommends additional activities to promote the health of the wooded areas. Funds in 2025 will be used for invasive species control at the Haugh Family Preserve. Money is also included for forestry management activities at the Seward property.

Maintenance

These costs reflect work performed by Township employees and contractors and include potential improvements such as paths, tree maintenance, and fencing, as well as mowing and brush removal. In 2025, a deer exclusion fence will be added to a section of the Haugh Family Preserve.

DESIGNATED RESERVE FUND: OPEN SPACE PRESERVATION (cont'd)

Committee Expenses

These are meeting costs for the Open Space Stewardship Committee that meets 4 to 6 times per year. Costs are primarily for the rental of gators for the annual property tour.

Allocation of Property Manager Costs

In addition to her other responsibilities, the Township Zoning Officer was promoted to take over the management of the Haugh Family Farm property. A portion of her salary and benefits is reflected here, with the remainder in account 414.131.

Debt and other Closing Costs

Includes costs associated with acquiring the property and securing the funding. These costs were funded from monies remaining in the Reserved for Debt Service (Tax Revenue) portion of the Balance at Year End.

Debt Service Payment-Principal and Interest

In November 2017, the Township secured financing from Jersey Shore State Bank for the open space acquisition and to re-finance additional Township debt. The debt service for the open space acquisition is shown on this line.

Balance at Year End

The cash balance includes funds generated from Tax Revenue reserved for Debt Payments and funds Designated for Operating Costs. Operating costs include real estate taxes (on the portion of the property which is farmed), stewardship expenses, forestry management practices, maintenance, and allocation of a portion of the property manager's salary.

DESIGNATED RESERVE FUND: OPEN SPACE PRESERVATION

	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 PROPOSED
BEGINNING YEAR BALANCE	\$1,217,450	\$1,180,453	\$685,160	\$984,641
REVENUE				
Other Revenue Sources				
Loan Proceeds - 2014 Referendum	0	0	0	0
Interest (Tax Revenue Account)	23,544	15,000	32,571	15,000
Hamer Foundation Grant	0	0	0	118,919
Due from General Fund	0	0	189,729	0
Operational Revenues				
Forestry Best Management Practices		2,000	0	0
Dedicated Real Estate Tax	304,042	366,963	323,464	329,933
CCCF Endowment Income	14,759	15,263	14,957	14,957
Farm Rental Income	14,950	14,950	14,950	14,950
Reimbursement Grant		0	0	0
Interest from Operating Accts and Endowment	7,328	5,000	13,242	5,000
TOTAL REVENUE	364,623	419,176	588,913	498,759
EXPENDITURES				
Operational Expenditures				
Administrative	2,736	0	83	0
Real Estate Taxes	3,187	3,300	3,260	3,260
Stewardship Expenses	27,609	81,000	3,500	30,000
Forestry Management Practices	10,000	10,000	300	54,387
Maintenance	6,426	3,000	4,738	40,000
Committee Expenses	1,144	1,000	0	1,000
Allocation - Property Manager	9,000	9,500	9,500	9,500
Hamer Expenses	22,883	0	22,618	0
Due to General Fund	406,830	0	0	0
Capital Expenditures and Debt Service				
Property Acquisition	0	0	0	0
Debt and other Closing Costs	0	0	0	0
Debt Service payment-principal and interest	245,435	245,435	245,433	245,440
TOTAL EXPENSE	732,513	353,235	289,433	383,587
BALANCE AT YEAR END	\$849,560	\$1,246,394	\$984,641	\$1,099,812
Reserve Fund Balance				
Reserved for Debt Service (Tax Revenue)	\$322,023	\$918,127	\$631,025	\$665,517
Hamer Foundation	\$132,574	\$89,445	\$118,919	\$118,919
Township Endowment	\$195,075	\$195,225	\$195,075	\$195,075
Operating Funds	\$35,488	\$43,597	\$49,122	\$120,301
	\$849,560	\$1,246,394	\$994,141	\$1,099,812

DESIGNATED RESERVE FUND: LIQUID FUELS TAX EXPENSE FUND

Each year the Commonwealth of Pennsylvania provides funds to municipalities from the Liquid Fuels Tax Fund generated from the sale of gasoline and diesel fuel. These funds are allocated to municipalities based upon population and local road mileage. The Pennsylvania Department of Transportation Bureau of Municipal Services has indicated that the 2025 allocation totals \$461,861. In the future this is expected to decline as more vehicles are powered by electricity. PennDOT is beginning to consider how to deal with the short fall that keep paved roads in good shape.

Budgeted Liquid Fuels Tax expenditures for 2025 are as follows:

- \$60,000 for Repair & Maintenance Supplies (Rock Salt)
- \$20,000 for Traffic Signal Electricity
- \$299,350 Road Resurfacing Project Allocation
- \$45,000 for Line Painting
- \$120,000 Road Equipment

The total LFT eligible expenditures for 2025 are \$609,350.

ROAD PROJECTS

COST ALLOCATION BY FUND

	<u>GENERAL FUND</u>		<u>LIQUID FUEL FUND</u>		<u>ROAD RESURFACING FUND</u>		<u>TOTAL COST</u>
	Labor	Material	Labor	Material	Labor	Material	
2025 Projects:							
North Oak Lane Resurfacing				219,350			219,350
North Oak Lane Culvert				65,000			65,000
Christopher Lane Resurfacing				80,000			80,000
Circleville Road Microsurfacing						48,533	48,533
							0
							0
							0
							0
SUBTOTAL	0	0	0	364,350	0	48,533	412,883
2025 Recurring Maintenance:							
Patching	33,000					20,000	53,000
Crack Sealing	20,000					10,000	30,000
Line Painting	30,000	45,000		45,000			120,000
							0
							0
							0
							0
							0
SUBTOTAL	83,000	45,000	0	45,000	0	30,000	203,000
TOTAL	83,000	45,000	0	409,350	0	78,533	615,883

DESIGNATED RESERVE FUND: LIQUID FUELS TAX RELATED EXPENSES
DESIGNATED RESERVE FUND: LIQUID FUELS TAX FUND

	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 PROPOSED
Cash Balance, January 1	\$ 15,018	\$ 16,100	\$ 87	\$181,308
<u>REVENUE</u>				
L355020 LFT Revenue	474,319	466,468	471,144	461,861
L341000 Interest	92	75	15,760	-
Transfer from General Fund	452	-	10,429	-
Refunds	-	-	-	-
County LFT Grant	-	-	-	65,000
Total Revenue	474,862	466,543	497,332	526,861
<u>EXPENDITURES</u>				
Transfer to General Fund	-	-	-	-
L400100 Bank Charges	-	-	37	-
L430740 Equipment Purchase	109,881	93,294	-	120,000
L430741 Minor Equipment	-	-	-	-
L431250 Repair Street Cleaning Vehicles	-	-	-	-
L432245 Repair & Maint. Supplies (SALT)	24,778	30,667	32,221	60,000
L432250 Repair Veh Snow & Ice Removal	-	-	-	-
L433246 Traffic Signal/Street Sign Op. Exp.	9,753	-	1,608	-
L433247 Street Signs/Road Maintenance	2,879	-	-	-
L433316 Traffic Signal-Other Svcs	-	-	-	-
L433361 Traffic Signal Electricity	13,509	16,888	19,702	20,000
L435247 Sidewalks & Curbs Maint Supp.	-	-	-	-
L436246 Storm Sewers & Drains Opr Exp	3,718	-	-	-
L436247 Storm Sewers/Drains Maint Supp	12,944	-	-	-
L436248 Douglas Drive Culvert	-	-	-	65,000
L437250 Rep Tools & Mach Veh Maint	12,599	-	-	-
L438246 Road Maint Opr Exp	35,759	-	3,226	-
L438247 Road Maintenance Materials	41,909	-	-	-
L438310 Line Painting	56,058	-	-	45,000
L438610 Road Resurfacing	-	-	-	-
L439610 Road Resurfacing Project Allocation	166,006	328,615	259,318	299,350
Total Expenditures	489,793	469,464	316,112	609,350
Cash Balance, December 31				
Total Fund Balance	\$87	\$13,179	\$181,308	98,819
<u>Composition of Fund Balance:</u>				
Carry forward of Equipment reserve	\$15,018	\$78,313	\$0	94,229
Current Year's Equipment Allocation (20%)	\$94,864	\$93,294	\$94,229	92,372
Less Equipment Purchases	\$109,881	\$93,294	\$0	120,000
Reserved for Equipment Purchases	\$0	\$78,312	\$94,229	66,601
Available for other uses	\$87	-\$65,133	\$87,079	32,218

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT

Beginning with the 1988 Budget the Board of Supervisors authorized a schedule of regular appropriations each year to finance the replacement of major equipment items used in the Public Works Department. A replacement schedule for the equipment, based on its estimated useful life, was set forth and is illustrated as a chart below. The present fleet consists of four 30,000 lb. gross vehicle weight (GVW) trucks, four 17,000 lb. GVW trucks, three pick-up trucks and 23 other pieces of motorized equipment.

Allocation History

In 1988 the Board allocated \$40,000 to this fund and planned for an annual increase of \$1,000. In 1997, the allocation was increased to \$51,000 with planned annual increases of \$2,000. Based upon the 1997 allocation formula the planned allocation for 2006 was \$69,000. However, with the approval of the 2006 budget the allocation was increased by an additional \$10,000 per year. In 2007, the allocation (based upon the modified 2006 formula) was \$81,000, \$83,000 for 2008 and \$85,000 for 2009. The 2010 allocation was reduced to \$61,822 due to economic conditions. Since 2007 equipment replacement purchases have been funded by \$674,469 from the General Fund, \$951,315 from Liquid Fuels Funds and \$282,747 from grant funding. The 2025 budget includes a yearly increase in the equipment replacement fund of \$20,000 each year from the general fund to keep dependable equipment and avoid downtime or major repairs.

The 2025 budget is scheduled for an allocation of \$234,229 to continue the current allocation formula. The 2025 allocation will be achieved by using \$94,229 from Liquid Fuels Tax Funds.

Purchases proposed for 2025 include the replacement of a 17,000 lb. GVW truck.

**PATTON TOWNSHIP
PUBLIC WORKS CHART OF EQUIPMENT REPLACEMENT**

Description	ID	Estimated Service Life	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2028
Towable Air Compressor	AC-1	20 years								2012 Air Compressor (2032)													
Asphalt Hot Box	AT-1	15 years																					
Brush Chipper	BC-3	15 years																					
Brush Chipper	BC-4	15 years																					
Backhoe	BH-1	15 years																					
Trailer (Concrete Forms)	CFTR-1	20 years																					
Mini Excavator	ME-1	15 years																					
Tractor Mower (John Deere)	MT-1	15 years																					
Leaf Collector	ODB-1	15 years																					
Bucket Truck	P-10	15 years																					
One-Man Leaf Truck	P-11	20 years																					
Sign Truck (Bi-Fuel)	P-12	10 years																					
11,000# Truck	P-21	12 years																					
11,000# Truck	P-22	12 years																					
30,000# Truck	P-23	12 years																					
30,000# Truck	P-24	12 years																					
11,000# Truck	P-25	12 years																					
11,000# Truck	P-27	12 years																					
1 Ton Truck	P-27	10 years																					
30,000# Truck	P-28	12 years																					
One-Man Leaf Truck	P-3	20 years																					
Pick-up Truck (Bi-Fuel)	P-4	10 years																					
30,000# Truck	P-5	12 years																					
Pick-up Truck	P-7	10 years																					
Street Sweeper	P-8	15 years																					
One-Man Leaf Truck	P-9	20 years																					
Asphalt Roller	RL-1	15 years																					
Skid Steer Loader	SL-1	15 years																					
Multi-use Tractor (Steiner)	ST-1	8 years																					
Multi-use Tractor (Steiner)	ST-2	8 years																					
Tool Cat	TC-1	15 years																					
SL Trailer	TR-1	20 years																					
Trailer (Portable Generator)	TR-2	20 years																					
PM Trailer	TR-3	20 years																					
Tilt Trailer	TR-4	20 years																					
Trailer (Steiner)	TR-5	20 years																					
Front End Loader	WL-1	20 years																					
Zero Turn Mower	ZT-1	8 years																					
Zero Turn Mower	ZT-2	8 years																					
used pick-up Truck	P-6	10 years																					
17,000 # Truck		12 years																					

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT (E1074010)

	2023 <u>ACTUAL</u>	2024 <u>BUDGET</u>	2024 <u>PROJECTED</u>	2025 <u>PROPOSED</u>
Cash Balance January 1	\$63,435	\$63,435	\$1,419	\$110,774
<u>Revenue</u>				
General Fund Allocation	100,000	120,000	120,000	-
Equipment Purchases Paid from Liquid Fuel Funds	109,881	-	-	120,000
Grants	-	207,816	364,297	-
Loan from the Road Resurfacing	35,000	-	7,155	-
Interest	43	50	544	100
Loan from Open Space Tax Revenue	-	-	265,000	-
Rebate on Equipment	-	-	-	-
Sale Of Used Equipment	-	20,000	-	20,000
Total Revenue	244,924	347,866	756,996	140,100
<u>Expenditures</u>				
17,000 GVW dump truck replacement	73,438	-	-	120,000
30,000 GVW dump truck replacement	-	-	-	-
Skid Steer replacement	-	-	-	-
Zero Turn Mower replacement	10,400	-	-	-
One-Man Leaf Truck replacement	142,184	212,360	262,591	-
1 Ton Pick up & Plow replacement	-	50,000	-	-
Sign/Utility Truck replacement	-	75,000	-	-
Planer Attachement New	-	-	27,555	-
2024 F-250 Pick Up Truck New	-	-	57,495	-
Mower Boom Arm-Hydradig New	21,483	-	-	-
Mill replacement	-	40,000	-	-
Bobcat Toolcat	59,435	-	-	-
Due to Open Space Tax Revenue	-	-	265,000	-
Due to Road Resurfacing	-	-	35,000	-
Total Expenditures	306,940	377,360	647,641	120,000
Cash Balance December 31	\$1,419	\$33,941	\$110,774	\$130,874

DESIGNATED RESERVE FUND: ROAD RESURFACING AND RECONSTRUCTION

In 2001, the Board of Supervisors established this reserve fund to finance the annual street overlay program and road reconstruction. The proposed annual appropriation to the fund is based on the Township's road mileage 15 years ago, the projected value of the *Engineering News Record (ENR) Construction Cost Index* for July, and a fixed unit funding amount per mile per 100 ENR index points.

The 2025 program included an overlay of North Oak Lane from Douglas Drive to Highland Drive, an overlay of Christopher Lane, microsurfacing of Circleville Road from the Patton Wetland to Circleville Park and milling and patching and crack sealing on various roads in the Township.

DESIGNATED RESERVE FUND: ROAD RESURFACING AND RECONSTRUCTION

	2023 <u>ACTUAL</u>	2024 <u>BUDGET</u>	2024 <u>PROJECTED</u>	2025 <u>PROPOSED</u>
Cash Balance January 1	\$4,557	\$9,112	\$218	\$132,241
<u>Revenue</u>				
General Fund Allocation	110,000	100,000	100,000	65,000
Liquid Fuel Tax	166,006	0	259,318	299,350
Rev. from SCBWA	-	-	-	-
Grants-County LFT	-	-	-	65,000
Due to Road Equipment	-	-	35,000	-
Due to Street Lights	-	-	-	-
Adjustment for payment of P&R Exp	-	-	-	-
Interest	32	50	4,178	0
Total Revenue	276,038	100,050	398,497	429,350
<u>Expenditures</u>				
Overlays -Expenditures	240,157	288,055	259,318	299,350
Douglas Drive Culvert				65,000
Patching	-	20,000	-	20,000
Microsurfacing	-	50,000	-	48,533
Crack Sealing	-	10,000	7,155	10,000
Road Crew materials (General Fund)	-	33,000	-	-
Due to General Fund	5,220	33,000	-	-
Due from Road Equipment	35,000	33,000	-	-
Total Expenditures	280,377	467,055	266,473	442,883
Cash Balance December 31	\$218	-\$357,893	\$132,241	\$118,708

DESIGNATED RESERVE FUND: BUILDINGS REFURBISHMENT

Beginning in 2005, the Township set aside funds for the refurbishment needs of the building.

Beginning with the 2008 budget, Staff compiled a comprehensive schedule of replacements and major maintenance items for the Township’s building facilities to include the:

- Township Office Building
- Road Crew Shop and storage buildings

The schedule includes carpet replacements, painting, HVAC and other mechanical systems, appliances, furnishings, phone system, roofing and parking lot overlays. For items such as carpeting and appliances, replacement is scheduled to occur on a regular basis in accordance with the expected useful service life of the item. For items such as HVAC systems funds are scheduled for significant repairs and replacement parts on a recurring basis (e.g. every 5 years for HVAC systems.)

In 2025, the Township will receive a grant to fund the replacement of the roof on the municipal building.

Expected expenditures for 2025 include:

• Township Facilities Planning	\$18,900
• New Township Roof	\$102,500
• Meeting Room Accessibility Upgrades	\$20,000
Total	\$141,400

2025 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

DESIGNATED RESERVE FUND: BUILDING REFURBISHMENT FUND

	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
BEGINNING YEAR BALANCE	\$6,828	\$84,519	\$11,872	\$3,220
<u>REVENUE</u>				
Appropriation	35,000	40,000	40,000	40,000
LSA Grant				102,500
Due from General Fund			(30,000)	0
Interest	25	25	2,145	0
TOTAL REVENUE	35,025	40,025	12,145	142,500
<u>EXPENSE</u>	29,981	64,000	20,797	141,400
YEAR END BALANCE	\$11,872	\$60,544	\$3,220	\$4,320

DESIGNATED RESERVE FUND: TOFTREES TRAFFIC MITIGATION PROJECT

In 2003, based on the original traffic studies conducted in connection with development at the Village of Penn State, the Patton Township Board of Supervisors negotiated with the developers to share in the cost of future road improvements, primarily the widening of the bridge on Waddle Road. Developers who impact this traffic corridor are required to contribute to this fund. Fees have been established based on development type and are indexed for inflation.

In 2009, the Township began the process of evaluating the needed improvements for the Waddle Road Interchange. The Township has also contracted with Delta Development to apply for Federal and State grants to fund the proposed construction.

The Township issued a request for proposals for a \$3 million, 25 year bank loan to pay for engineering and preconstruction costs associated with the Waddle Road Interchange Project. The loan was awarded to Kish Bank who provided a loan with drawdown access over the first 30 months, interest only payments during the drawdown period, a fixed rate of 3.13 percent for the first 10 years and then a variable rate with a 6 percent cap for the remaining period. In December 2017, this note was refinanced through Jersey Shore Savings Bank.

Work on Waddle Road bridge project was completed in 2018. The debt for the project will be retired in 2036.

DESIGNATED RESERVE FUND: TRAFFIC MITIGATION PROJECT

	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 FORECAST
BEGINNING YEAR BALANCE	\$254,557	\$132,389	\$144,541	\$36,949
<u>REVENUE</u>				
Bank Loan - Drawdown	\$0	\$0	\$0	0
General Fund Allocation	\$0	\$0	\$0	0
General Fund Allocation for Debt Service	\$0	\$0	\$0	0
Traffic Mitigation Fee	\$0	\$7,500	\$0	7,500
Interest	\$105	\$100	\$3,508	1,800
<u>TOTAL REVENUE</u>	<u>105</u>	<u>7,600</u>	<u>3,508</u>	<u>9,300</u>
<u>EXPENSE</u>				
<u>Due to General Fund</u>	0	0	0	0
Debt Service	110,121	122,273	111,100	0
Consulting Fees - Delta	0	0	0	0
Consulting Fees - Design	0	0	0	0
	<u>110,121</u>	<u>122,273</u>	<u>111,100</u>	<u>0</u>
YEAR END BALANCE	<u>\$144,541</u>	<u>\$17,716</u>	<u>\$36,949</u>	<u>\$46,249</u>

DESIGNATED RESERVE FUND: TRAFFIC LIGHT REPLACEMENT

Over the past few years, Patton Township has seen a significant increase in the number of traffic signals in the Township. Over time the traffic signals and the electronic controller equipment will fail and need to be replaced. As some of these traffic signals are approaching the age where replacement will be required, a fund has been set up to set aside funds to pay for future replacements.

The sum of \$20,000 was appropriated to this fund in 2016 with a similar amount in the following years to fund traffic signal equipment replacement. We will use \$30,000 from this fund to purchase battery backups for the intersections of Valley Vista Drive & Carnegie Drive and Valley Vista Drive & Lowes Lane.

DESIGNATED RESERVE: TRAFFIC LIGHT REP

	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2025 PROPOSED
BEGINNING YEAR BALANCE	\$88,229	\$88,229	\$88,229	\$88,229
<u>REVENUE</u>				
Allocation	0	34,000	0	0
<u>TOTAL REVENUE</u>	0	34,000	0	0
<u>TOTAL EXPENSE</u>	0	40,000	0	30,000
YEAR END BALANCE	\$88,229	\$82,229	\$88,229	\$58,229

DESIGNATED RESERVE FUND: FIRE HYDRANTS

Each property in the Township within 780 feet of a fire hydrant is assessed on a front-foot basis at 35.5 cents per front foot. The current rate for hydrant services from the State College Borough Water Authority is \$420 per hydrant.

In 2014, water lines were installed to the Ridgemont and Ferne Smith Estates neighborhoods. Ferne Smith Estates had been contributing towards maintenance and replacement of its dry hydrant. With the installation, a dry hydrant was no longer necessary. With the Homeowners Associations permission, \$8,800 of accumulated funds were transferred to the Patton Township Water Authority to offset its \$250,000 contribution towards the project.

The Township also collects contributions from Cedar Cliff Homeowners Associations for maintenance and replacement of storage tanks/dry hydrants in this rural area of the Township.

DESIGNATED RESERVE FUND: FIRE HYDRANTS

	2023 Actual	2024 Budget	2024 Projected	2025 Forecast
Balance January 1	(\$17,181)	(\$32,677)	(\$32,512)	(\$12,903)
Assessments	77,041	115,314	113,511	115,564
Due To General Fund	0		0	
Reserve for Dry Hydrant	0		0	
Ferne Smith	0	0	0	0
Cedar Cliff	550	550	550	550
Transfer to PT Water Authority	0	0	0	0
Due From General Fund	0	0	0	0
Payments	(92,922)	(93,432)	(94,452)	(97,496)
Balance December 31	(\$32,512)	(\$10,244)	(\$12,903)	\$5,715
<u>Cash Balance Allocations</u>				
General	(\$46,812)	(\$25,094)	(\$27,753)	(\$9,685)
Dry Hydrants	14,300	14,850	14,850	15,400
Total Cash Balance	(\$32,512)	(\$10,244)	(\$12,903)	\$5,715
				Cedar Cliff
				14,850
				550
				<u>15,400</u>

DESIGNATED RESERVE FUND: STREETLIGHTS

Each property in the Township within 250 feet of a streetlight is assessed an amount of 23 cents per front foot. Vacant lots are assessed 5.75 cents per front foot. This 4:1 ratio is set in the Second Class Township Code. The main purpose of this fund is to pay for the electricity that powers the streetlights in portions of the Township. Excess funds are reserved for future replacements and repairs to streetlights.

The Township participates in an Electricity Consortium which provides a reduction in the cost of electricity. No increase in the assessment is deemed necessary at this time.

DESIGNATED RESERVE FUND: STREETLIGHTS

	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Proposed</u>
Balance January 1	\$71,769	\$68,933	\$71,689	\$33,589
Assessments	29,744	29,766	29,147	29,350
Net Assessment transferred From General Fund	29,744	29,766	29,147	29,350
Payments	29,824	33,090	32,247	33,215
Repair/Replacement	0	0	0	0
Due from General Fund	0	0	35,000	0
	<u>29,824</u>	<u>33,090</u>	<u>67,247</u>	<u>33,215</u>
Balance December 31	<u>\$71,689</u>	<u>\$65,609</u>	<u>\$33,589</u>	<u>\$29,724</u>

DESIGNATED RESERVE FUND: ACCRUED COMPENSATED ABSENCES

This account reflects the expenditures incurred during the year for severance obligations for accumulated sick leave, personal leave and vacation leave up to specified limits. The amount of the Township's obligation is approximately \$813,804 as of December 31, 2023. In 1993 the Board instituted a reserve appropriation of \$5,000 per year. It is the Township's intention to fund approximately ten percent of current obligations as well as any anticipated departures known during the budget process in an attempt to normalize the unpredictable year-to-year variations in expenditures.

A number of separations occurred between 2015 and 2024, with more anticipated in the next several years, therefore it is necessary to continue to contribute to this fund at a higher rate.

DESIGNATED RESERVE FUND: ACCRUED COMPENSATED ABSENCES FUND

	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Projected</u>	<u>2025 Proposed</u>
Balance January 1	\$30,147	\$30,152	\$30,132	\$836
<u>Revenue</u>				
Appropriation	119,720	66,880	127,207	25,000
Interest	15	15	704	15
Total Revenue	<u>119,735</u>	<u>66,895</u>	<u>127,911</u>	<u>25,015</u>
<u>Expenses</u>				
Payments made from fund	<u>119,750</u>	<u>66,880</u>	<u>157,207</u>	<u>25,000</u>
Total Expenses	<u>119,750</u>	<u>66,880</u>	<u>157,207</u>	<u>25,000</u>
Balance December 31	<u>\$30,132</u>	<u>\$30,167</u>	<u>\$836</u>	<u>\$851</u>

DESIGNATED RESERVE FUND: EMERGENCY ASSISTANCE

As a result of a number of severe weather events that the Township has experienced, a fund was established in 2004 to provide for the hiring of temporary workers, purchase of materials, rental of equipment, and/or use of contractors on a short-term basis to enable the Township to respond quickly to emergencies and to enable the quick resumption of regular operations.

At the end of 2006, this fund had a balance of approximately \$31,000. In light of the initialization of the COG Emergency Management contingency fund, allocations to this fund were suspended but the balance, and interest earnings, are preserved for purposes detailed above.

Over the years, this fund has been used for clean up after early season snowstorms, ice damage and oak wilt mitigation. Due to increasing costs with oak wilt mitigation, the Township may need to look at restructuring the program.

DESIGNATED RESERVE: EMERGENCY ASSISTANCE

	2023 ACTUAL	2024 BUDGET	2024 PROJECTED	2024 PROPOSED
BEGINNING YEAR BALANCE	\$207	\$207	\$110	\$4,468
<u>REVENUE</u>				
Allocation	25,000	25,000	25,000	0
Interest	5	5	211	150
<u>TOTAL REVENUE</u>	25,005	25,005	25,211	150
<u>TOTAL EXPENSE</u>	25,102	10,000	20,852	0
YEAR END BALANCE	\$110	\$15,212	\$4,468	\$4,618

DESIGNATED RESERVE FUND: ENCUMBERANCES

Each year there are several projects that are budgeted but, for a variety of reasons, must be deferred. In an effort to show the impact of these projects on the fund balance in the General Fund, we have shown these expenditures as having been made in the appropriate line of the General Fund but the funds are reserved here for the future cash outlay.

For major projects which require more than one budget year to be fully completed, we will show the money reserved in this fund. Only funds for capital projects, consultant studies and major expenditures noted in the budget narratives are eligible for carry-over in this designated reserve fund.

Example of these projects are solar panels, contributions to regional economic development, stormwater pipe rehabilitation, and traffic signal upgrades. If planned projects did not transpire, the funds were returned to the General Fund.

The developer of the Trader Joe’s Plaza, formerly Green Tree Commons, was required to make a contribution, based on occupancy, towards traffic signal upgrades. Their contribution for 2012 was \$46,300. \$3,678.50 went to general fund to repay expenses already incurred for traffic signal upgrades. In 2025, two more intersections will be outfitted with emergency battery backup units that will maintain traffic signal functions in the event of a power failure.

The remaining balance at the end of 2025 represents funds remaining for traffic light battery backups and for stormwater pipe rehabilitation.

DESIGNATED RESERVE FUND: ENCUMBRANCES

	2023 ACTUAL	2024 BUDGET	2023 PROJECTED	2024 FORECAST
ENCUMBERED FUNDS, Beginning Balance	\$159,488	\$84,488	\$84,488	\$84,488
	0	0	0	0
EXPENDITURE				
Return Excess Funds to General Fund	75,000	0	0	30,000
	75,000	0	0	30,000
YEAR END BALANCE	\$84,488	\$84,488	\$84,488	\$54,488
Balance Reserved For:				
Traffic Signal Upgrades-Battery Backups (2014)	49,988	49,988	49,988	19,988
Stormwater Pipe Rehabilitation (2021)	34,500	34,500	34,500	34,500
	\$84,488	\$84,488	\$84,488	\$54,488