

**2024**  
**PATTON TOWNSHIP**  
**BUDGET**



**PATTON TOWNSHIP 2024 BUDGET  
LINE ITEM DETAIL  
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## INTRODUCTION

We are pleased to present the 2024 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 2024. It also includes our contributions to regional programs, including CATA and the Centre Region COG.

### **2023 Accomplishments**

2023 was a busy year for the Township. Work began on the Patton Crossing project, with the Township overseeing state funding to complete improvements on Atherton Street at the entrance to the project. We completed construction on the next phase of Bernel Road Park, started design work for the Cricklewood Drive pedestrian upgrades, completed spraying for spongy moths, completed roadway improvements in several sections of the Township and completed the hiring process for the police department.

### **Look Ahead to 2024**

As we move into 2024, we have several exciting projects planned: our first K9 will join the police force, a major stormwater project will be started along Meeks Lane, spongy moth spraying will continue, the signal coordination project along the Atherton Street Corridor will be completed, the conservation plan for Grays Woods Preserve and the Haugh Tract will be completed and we will undertake several parks projects, including replacing equipment in Oakwood Park and starting design work on the next phase of Grays Woods Park.

In addition, we will also look to the future of our facility and our staff. A strategic plan will be completed for both our Engineering, Planning and Zoning and Public Works Departments. As part of that process, we will consider the future facility needs for the Public Works Department.

The 2024 Budget proposes a 0.4 mills increase in real estate taxes. This is due to several factors, including increased costs in regional services provided by the Centre Region COG and increased costs for the materials we use to provide services (including asphalt, salt and line painting). If the Board chooses to raise taxes, this will be the first time since 2012 that we've increased our tax rate.

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

**PATTON TOWNSHIP  
2024 Budget Summary**

	<b>2023 PROJECTED</b>	<b>2024 PROPOSED</b>
<b>REVENUES</b>		
REAL ESTATE TAX	\$4,853,910	\$6,132,715
EARNED INCOME TAX	2,710,261	2,818,671
OTHER TAXES	779,261	794,847
INTERGOVERNMENTAL PAYMENTS	2,919,817	4,826,498
OTHER NON-TAX SOURCES	1,032,797	926,556
	<hr/>	<hr/>
<b>TOTAL</b>	<b>\$12,296,046</b>	<b>\$15,499,287</b>
<b>EXPENDITURES</b>		
GENERAL GOVERNMENT SERVICES	\$1,750,980	\$1,784,484
POLICE	3,690,796	4,131,265
PUBLIC WORKS	3,915,653	6,119,647
COMMUNITY SERVICES - PLANNING, PARKS	1,731,187	1,929,993
COMMUNITY SERVICES - OTHER	1,429,854	1,397,144
DEBT SERVICE/CAPITAL PROJECTS	1,028,528	1,033,947
	<hr/>	<hr/>
<b>TOTAL</b>	<b>\$13,546,998</b>	<b>\$16,396,480</b>
REVENUES LESS EXPENSES	(\$1,250,952)	(\$897,193)
CARRY FORWARD FROM PRIOR YEAR	3,480,532	2,229,580
CASH TO START THE NEXT YEAR	\$2,229,580	\$1,332,387

<u>PERSONNEL</u>		<u>Y/E</u> <u>GRADE</u>	<u>BLENDED</u> <u>ANNUAL</u> <u>PAY</u>
Farkas	Manager		\$ 134,175
Lyncha	Receptionist	B-24	\$ 46,735
Albright	Police Data Clerk	B-40	\$ 56,901
Brooks	Road Crew	D-14	\$ 45,086
Curley	Road Crew	D-16	\$ 46,488
Houtz	Road Crew	D-16	\$ 46,488
Bennett	Road Crew	D-19	\$ 47,945
Feagley	Road Crew	D-19	\$ 47,982
Habovick	Road Crew	D-19	\$ 47,852
Lee	Road Crew	D-19	\$ 48,356
Johnstonbaugh	Road Crew	D-21	\$ 49,107
Grimm	Building Maintenance	D-33	\$ 57,482
Good	Administrative Assistant	F-14	\$ 49,957
Bennett	Road Crew Leader	F-25	\$ 57,173
Confer	Road Crew Leader	F-32	\$ 62,083
Barnes	Road Crew Leader	F-36	\$ 65,476
Confer	Engineering Technician	H-29	\$ 66,185
Long	Police Secretary	I-29	\$ 69,563
Moore	Assistant Township Secretary	I-29	\$ 69,929
Urbanic	Accountant	I-31	\$ 62,402
Benshoof	Lead Tax Specialist	I-36	\$ 75,807
Miller	Mechanic	J-32	\$ 75,783
Harter	Zoning Officer	N-14	\$ 73,749
Weston	Communication Specialist	O-11	\$ 74,366
Coakley	Road Superintendent	P-29	\$ 98,011
Wheeler	Public Works Projects Manager	R-26	\$ 90,392
Pegher	Director of Finance & Admin	W-26	\$ 132,907
Soder	Director Public Works Operations	W-9	\$ 107,180
			<u>\$ 1,905,560</u>
Jolley*	Chief	W-26	\$ 133,179
Albright	Sergeant	10/18/99	\$ 109,488
Brahosky	Police Officer 1	10/10/23	\$ 73,766
Carter	Police Officer 5	06/29/09	\$ 101,378
Federinko	Detective	08/01/94	\$ 105,433
Finochio	Police Officer 5	02/20/18	\$ 101,378
Kaufmann	Police Officer 5	11/15/21	\$ 87,185
McCaslin	Police Officer 5	04/12/21	\$ 87,185
McElrath	Police Officer 5	07/29/96	\$ 67,887
Ottolini	Police Officer 1	09/18/23	\$ 73,979
Sallade	Detective	05/29/15	\$ 105,433
Shaffer	Police Officer 5	06/26/09	\$ 101,378
Shupenko	Sergeant	07/06/06	\$ 109,488
Snyder, M	Police Officer 5	06/04/18	\$ 101,378
Snyder, T	Detective	09/06/02	\$ 105,433
Sooahoo	Police Officer 5	08/09/04	\$ 101,378
Stroud	Sergeant	07/07/06	\$ 109,488
Sunderland	Police Officer 5	01/10/00	\$ 101,378
Tuskovich	Police Officer 5	07/24/12	\$ 101,378
Vardzel	Police Officer 5	02/12/18	\$ 101,378
			\$1,978,968
Total Salary and Wages			<u>\$ 3,884,528</u>

**REVENUE: REAL ESTATE TAXES**

In 2024, real estate taxes will account for approximately 39.6 percent of all revenues raised by the Township, excluding loan proceeds. This is due to the grants we expect to receive in 2024 versus the grants we expected to receive in 2023, including funds we will utilize 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 18.5 percent (down from 23.3 percent in 2022 and 21.4 percent in 2023). 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>2023</u> <u>COST OF 1 MILL</u> <u>(0.214)</u>	<u>PROPOSED YEAR</u> <u>2024</u> <u>COST OF 1 MILL</u> <u>(0.185)</u>
Town Home (\$200,000 Market Value)	$\$200,000 \times .185 \times .001$	\$42.80	\$37.00
Single Family Home (\$400,000)	$\$400,000 \times .185 \times .001$	\$85.60	\$74.00
Large Single Family Home (\$600,000)	$\$600,000 \times .185 \times .001$	\$128.40	\$111.00
Commercial Property (\$2,000,000)	$\$2,000,000 \times .185 \times .001$	\$428.00	\$370.00

- (1) Market Value is the current (2024) value of property.
- (2) 0.185 is the 2024 factor needed to convert current market value into assessed value as determined by PA Department of Revenue.

**REVENUE: REAL ESTATE TAXES (CONT'D)**

The estimated fall assessed value of Patton Township property is \$564,984,795, which is a \$40,696,566 or a 7.8 percent increase over 2023. 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 \$615,185 in current revenue. Each 0.1 mill will produce \$61,519.

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 9.9 mills for 2024, a 0.4 mill increase or 4.4% increase, is allocated as follows:

Tax Purpose	2023 Rate	Proposed 2024 Rate
General	6.2 mills	6.6 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
<b>TOTAL</b>	<b>9.5 mills</b>	<b>9.9 mills</b>

In addition to the Township tax, Centre County and the State College Area School District tax real estate in Patton Township. The 2023 County tax remained at 7.84 mills; the 2023-2024 School tax is 49.6082 mills, which is a 4.1 percent increase over the previous year. This totals 66.9482 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.

**REVENUE: REAL ESTATE TAXES (CONT'D)**

**Current: #301.100**

Based on the forecasted 2024 assessed values of property in Patton Township and a two-year average collection percentage, revenue for 2024 current year collections is estimated to be \$5,598,185. This growth reflects approximately \$40 million in anticipated additions of property to the tax base in Patton Township and a two tenths 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. Current year collections for 2024 is estimated to be \$366,963.

**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 2024 receipts are for 2023 taxes with consideration given to known large additions.

**Prior Open Space Preservation: #301.201**

Dedicated "Open Space" preservation taxes collected for years prior to 2024 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 2024 is based on an average of uncollected real estate taxes for the prior three years.

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	REVENUES: REAL ESTATE TAXES				
301	<u>REAL ESTATE TAXES</u>				
.100	Current	4,471,431	4,536,393	4,506,365	5,721,222
.101	Tax for Open Space Preservation	301,344	305,635	303,888	366,963
.200	Prior - Real Estate Tax	5,024	8,657	5,657	5,770
.201	Prior - Open Space Preservation	442	888	371	378
.300	Delinquent	22,588	21,693	37,629	38,382
	TOTAL REAL ESTATE TAXES	4,800,829	4,873,266	4,853,910	6,132,715

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

## **REVENUE: EARNED INCOME TAX**

In 2024, the Earned Income Tax will produce approximately 18.2 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 15<sup>th</sup> 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 2018. 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 2024 is proposed to be 4 percent higher than the 2023 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 31<sup>st</sup> 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.

<b>PATTON TOWNSHIP EARNED INCOME TAX REVENUES</b>			
<b>(in thousands)</b>			
	<b>YEAR</b>	<b>REVENUES</b>	<b>INCREASE</b>
ACTUAL	2012	1,786	3.4%
	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	2,326	4.3%
	2022	2,571	10.5%
Proposed	2023	2,710	5.6%
Forecast	2024	2,819	4.0%

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
310 .210	REVENUES: EARNED INCOME TAXES				
	<u>EARNED INCOME TAX</u>	2,566,000	2,725,056	2,710,261	2,818,671
	TOTAL EARNED INCOME TAXES	2,566,000	2,725,056	2,710,261	2,818,671

2024 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 11.8% decrease is projected for 2023 and a 2% increase is proposed for 2024.

**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 5.8% increase is projected in 2023 and a 2% increase is proposed in 2024.

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
310	REVENUES: OTHER TAXES				
	<u>OTHER TAXES</u>				
.100	Real Estate Transfer	561,231	599,368	495,181	505,085
.511	Local Services Tax	268,505	282,972	284,080	289,762
	TOTAL OTHER TAXES	829,735	882,340	779,261	794,847

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

## **REVENUE: INTERGOVERNMENTAL PAYMENTS**

Patton Township expects to receive about 31.1 percent of its revenue from intergovernmental payments from the County, State, and Federal governments in 2024. 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 2024 budget estimate is based on the State's October 2023 estimate of \$466,468. 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.

## 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 \$3,044 in 2022. In 2023 and 2024, revenue from the source is estimated to be \$3,050 each year based on the current year. 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 2024 is based on the calculation of the Township's minimum municipal obligation (MMO) (completed in the fall of 2023). 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 2024 MMO, calculated using the 2023 actuarial valuations for the total pension expense, is expected to be \$396,694. For 2023, 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 2024 is based on the 2023 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 2024 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 2024 budget is based on the 2023 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

## 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.

2024 proposed revenue is based on 2023 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 2024 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 \$1.20 per acre. These funds are paid from gambling proceeds earned by the State.

### GRANTS

#### **Pennsylvania DOT Community Transportation Alternatives: #357.016**

The Township will apply for funding through PennDOT to acquire rights-of-way for bikeways in the amount of \$32,000.

#### **County Liquid Fuels Tax Awards: #357.030**

The Centre County Board of Commissioners receive letters of Application each year for County Aid grants that can be used for street and road improvements. In the past Patton Township has received grant money for portions of Meeks Lane and Upper Julian Pike. Patton Township was awarded \$48,300 for 2022 to fund 30 percent of the costs to improve safety issues on Purdue Mountain Road.

**REVENUE: INTERGOVERNMENTAL PAYMENTS (CONT'D)**

**ANNUAL PAYMENTS: GENERAL FUND USE**

**GRANTS CONT'D**

**RACP Nittany Valley Sports Complex Phase 2: #357.080**

The Township sponsored an application for a grant of \$1,500,000 for Phase 2 of the Nittany Valley Sports Complex on Bernel Road. The grant was closed out in 2022.

**Abington Equine Hospital: #357.090**

The Township sponsored an application for a grant of \$370,000 for construction of a state-of-art equine care facility. Construction was completed in 2022.

**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.

**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.

**REVENUE: INTERGOVERNMENTAL PAYMENTS (CONT'D)**

**ANNUAL PAYMENTS: GENERAL FUND USE**

**GRANTS CONT'D**

**NVSC-Bernel/Fox Hill Intersection: #357.150**

The Township received proceeds from a PIB loan in the amount of \$1,837,500 in 2021. According to an agreement, NVSC will pay the PIB loan. The amount of debt service for the PIB loan, due from the developer in 2023, is \$212,466

**Toyota Prius Replacement: #357.160**

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

**Hamer Foundation Grant for Open Space: #357.170**

The Hamer Foundation Grant will fund the creation of a Conservation Plan for Haugh Family Preserve and Gray's Woods Preserve and to implement forest management practices on Gray's Woods Preserve.

**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.

**Toftrees Resort RACP Grant Sponsorship: #357.190**

The Township will sponsor a \$2,500,000 state grant for redevelopment of Toftrees Resort. No Township funds will be expended for this grant.

**REVENUE: INTERGOVERNMENTAL PAYMENTS (CONT'D)**

**ANNUAL PAYMENTS: GENERAL FUND USE**

**GRANTS CONT'D**

**Waddle Conversion from Centrac's-TST Grant: #357.200**

The Township received a \$32,061 PennDOT TST grant to convert the existing Waddle corridor from Centrac's 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's. Work on this project should be completed in 2023.

**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 2024, following completion of the Penn Highlands Micro-Hospital.

**Waddle/Vairo ARLE Grant-Pedestrian & Signal Upgrades: #357.230**

Township applied for \$402,525 in ARLE funds in 2023 to make signal, pedestrian, and safety upgrades to the intersection of Waddle/Vairo Blvd. The grant requires a 10 percent local match.

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	REVENUES: INTERGOVERNMENTAL PAYMENTS				
	<u>ANNUAL PAYMENTS</u>				
	DEDICATED USE				
355 .020	LIQUID FUEL TAX	460,061	464,733	474,319	466,468
	OTHER DEDICATED USE				
354 .040	DEP Grant - Hydro Dig	0	0	0	0
354 .045	Georgetown Sinkhole Grant	0	0	180,000	0
355 .100	Act 13 Marcellus Impact Fee	3,045	3,050	3,604	3,600
355 .120	State Pension Aid	316,008	346,935	355,501	270,867
355 .130	Act 205 Volunteer Fire Relief Association	121,827	151,444	118,964	108,906
355 .200	Police Programs Reimbursement	147,997	180,500	179,544	188,521
351 .130	American Rescue Plan Act	500,000	500,000	500,000	600,000
	SUB-TOTAL	1,088,876	1,181,929	1,337,613	1,171,894
	GENERAL FUND USE				
355 .010	Public Utility Realty Tax	7,719	7,425	7,092	7,465
355 .040	Beverage License	5,400	5,400	5,400	5,400
355 .090	Motor Vehicle Code State Distribution	6,394	6,500	6,279	6,400
356 .020	Pay in Lieu of Taxes-Game Commission	1,171	1,171	1,171	1,171
	SUB-TOTAL	20,683	20,496	19,942	20,436

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	REVENUES: INTERGOVERNMENTAL PAYMENTS (CONT'D)				
	<u>GRANTS</u>				
357 .016	Pennsylvania Community Transportation Alternatives	0	32,000	0	32,000
357 .017	PennDot Automated Red Light Enforcement (ARLE)	0	0	0	402,525
357 .019	PennDot GLG-Colonnade Pedestrian Upgrades	0	0	0	70,838
357 .030	County LFT	0	0	47,000	0
357 .050	Valley Vista Drive Adaptive Signaling	0	0	0	0
357 .060	Solar Panels	0	0	0	0
357 .070	CFA MTM - Bernel/Fox Hill Intersection	235,480	0	0	0
357 .080	RACP Nit. Valley Sports Complex Phase 2	37,500	0	0	0
357 .090	Abington Equine Hospital	370,000	0	0	0
357 .100	Atherton & Woodycrest Improvements	0	1,000,000	1,000,000	500,000
357 .110	Toftrees Corridor Improvements	0	572,606	0	0
357 .120	Atherton Street Signal Improvements	0	270,000	0	441,450
357 .130	Bernel Road Park Phase 2A	0	0	0	0
357 .140	HVAB-Nittany Valley Sports Complex Phase 2	0	0	0	0
357 .150	NVSC-Bernel/Fox Hill Intersection	0	0	0	0
357 .160	Toyota Prius Replacement	0	7,500	7,500	0
357 .170	Hamer Foundation-Gray's Woods Open Space	0	0	0	0
357 .180	DEP Recycling Grant - Leaf Truck	0	151,261	0	0
357 .190	Toftrees Resort RACP Grant Sponsorship	0	1,250,000	0	1,250,000
357 .200	Waddle Conversion from Centracs-TST Grant	0	33,444	33,443	0
357 .215	Road Equipment Grant	0	0	0	207,816
357 .220	Local Shares Grant-Office Roof	0	0	0	239,304
357 .231	Police Grants-Body Worn Cameras	0	173,656	0	23,767
	SUB-TOTAL	642,980	3,490,467	1,087,943	3,167,700
	TOTAL INTERGOVERNMENTAL PAYMENTS	2,212,601	5,157,625	2,919,817	4,826,498

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

## REVENUE: NON-TAX SOURCES

The Township will receive approximately 6 percent of the budgeted 2024 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 23 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 \$408 per hydrant in 2023. 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. 2024 permits are based on anticipated construction known at this time.

**Rental Housing Permit Application Fee: #321.334**

A \$20.00 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 2024 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 2024. 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 0.3 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 have risen dramatically in the last year. 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 began using 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. In 2022, with the approval of the Penn Highlands Micro-hospital and Medical Arts Building, a significant contribution has been made to the fund.

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 \$93,876. Based on year to date claims experience, we are not expecting a refund in 2024.

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	REVENUES: NON-TAX SOURCES				
301	<u>ASSESSMENTS</u>				
.930	Streetlight Assessments	29,549	28,892	29,808	29,350
.940	Fire Hydrants Assessments	76,484	90,556	77,785	115,314
.950	Homestead Farms Neighborhood Improvmt District	15,036	12,276	12,338	0
	SUB-TOTAL	121,069	131,724	119,931	144,664
321	<u>LICENSES &amp; PERMITS</u>				
.200	Health-Food Establishments	11,887	13,500	13,118	13,200
.330	Zoning Permits	104,729	49,800	35,159	35,250
.334	Rental Housing Permit Application Fee	1,240	1,500	2,195	2,200
.335	Rental Housing Permit Surcharge	10,953	13,500	10,770	11,000
.340	Fee for Issuing Dog Licenses	59	53	53	0
.610	Solicitors, Peddlers, & Chickens	220	100	20	100
.900	Sign Permits	1,372	1,200	997	1,000
322 .820	Road Occupancy Permits	3,290	3,750	1,175	1,175
	SUB-TOTAL	133,750	83,403	63,487	63,925
321 .800	CABLE TV FRANCHISE	241,156	215,441	229,496	243,566
.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	22,160	22,000	19,102	20,000
.120	Ordinance & Crimes Code Violations	16,704	9,500	29,364	30,000
	SUB-TOTAL	38,864	31,500	48,466	50,000

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	REVENUES: NON-TAX SOURCES (CONT'D)				
341 .000	<u>INTEREST</u>	12,004	9,500	28,356	15,000
361	<u>DEPARTMENTAL EARNINGS</u>				
.340	ZHB Fees/Rezoning Applications	720	720	1,302	720
.400	Plan Review and Inspection Fees	16,087	13,750	21,186	126,560
.410	Plan Review Handling Fees	0	0	0	0
.520-.540	Sale of Misc.Ordinances	5	50	5	50
358 .401	HM Contract for Zoning Services	7,094	0	7,360	0
362 .110	Sale of Accident Reports	3,090	3,000	3,560	3,625
.440	Sewage Permits/Soil Log Test	11,800	12,250	2,800	3,000
	SUB-TOTAL	38,796	29,770	36,213	133,955
361 .600	<u>TAX COLLECTION FEES</u>				
.640	Real Estate Tax Collection Fees	23,889	23,040	24,389	24,889
.650	Charges for Tax Payment Confirmation	3,570	4,750	3,425	3,500
	SUB-TOTAL	27,459	27,790	27,814	28,389

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	REVENUES: NON-TAX SOURCES (CONT'D)				
380 .410	<u>PENN STATE IMPACT FEES</u>	47,356	49,954	47,356	47,356
387 .420	<u>BUILDING RENT REVENUE</u>	37,683	37,683	37,683	37,683
	<u>MISCELLANEOUS</u>				
380 .000	Miscellaneous Revenues	1,561	13,000	6,019	6,250
380 .300	Winter Maintenance Contract - Private Road	0	0	0	0
387 .000	Private Contributions/Bus Subsidy	0	10,544	20,851	10,544
387 .080	Private Contribution for Atherton & Woodycrest	0	250,000	0	0
387 .081	Private Contribution from NVSC	212,466	212,466	181,518	90,759
387 .350	Community Gardens	4,650	4,550	5,840	5,840
387 .430	Traffic Mitigation Fees	551,478	7,500	0	7,500
389 .100	Insurance Proceeds	141,654	0	0	0
391 .100	Sale of Surplus Property	31,895	1,000	32,739	15,500
	Return Encumbered Revenues to GF		0	0	0
395 0	Refund-Prior Year Expenditure	23,791	20,000	141,403	20,000
	SUB-TOTAL	967,493	519,060	388,370	156,393
	TOTAL NON-TAX SOURCES	1,671,253	1,141,450	1,032,797	926,556

2024 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 2024, 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 2021, a Single Audit was performed because of the Township receiving greater than \$750,000 in federal funding. No Single Audit is budgeted for 2023 and 2024.

**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 KINBER (replaced by WISP in second half of 2023) and are hosted at the Borough of State College.

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 2024 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. 2024 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 2024 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 2024 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 4<sup>th</sup> 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 2024 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 2024 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 2024 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 such major cases as Bellefonte Lime. The 2024 proposal provides funds for minimal services not covered by 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 2024 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 2024 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 2024 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 2024 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 2024 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 2024 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.

**Emergency Generator Upgrades: #409.748**

The emergency generator is now 15 years old and in need of upgrades to continue to be available at all times. Upgrades include new controller technology and other items as recommended by our dealer. Upgrades were completed in 2023.

**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 2024 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 was created in 2021 and became full-time in 2023. 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 2024 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 2024 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 2024 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 2024 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**

In late 2013, State College Borough proposed a change to the way technology services would be provided going forward. The relationship has changed to a vendor (State College Borough)/customer (Patton Township) relationship and the pricing model has changed to what the Borough refers to “industry standard” pricing based on equipment owned rather than hours of service used. Since the Township is linked technologically to State College Borough for internet, tax and police software and shared servers, it is very hard to extricate from State College Borough’s services. After many years of service under this agreement, Staff feels that the Township has been receiving adequate service and has renewed for 2024.

**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 2024 included \$5,000 in lease and maintenance payments for the color copier, one computer system, software updates, financial software maintenance, capital improvement plan software, SeeClickFix 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 2024.

**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, 2022 audited financial statements, this obligation is approximately \$913,330.

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	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	56,750	43,500	42,575	43,500
.316	Professional Services-Codification/Recodification	14,598	3,268	7,797	5,400
.321	Communications-Phone/Internet	28,692	28,610	21,128	22,525
.341	Advertising	16,989	18,961	18,874	18,250
.342	Printing	0	200	0	200
.352	Insurance-Business Liability	36,133	42,445	40,374	42,400
.361	Electricity-Charging Station	260	250	250	250
.421	General	29,550	16,832	32,288	28,825
.423	LST Collection Fees	8,079	8,301	8,367	8,535
.424	Centre County Tax Collection Costs - EIT	61,558	63,533	63,982	66,542
.425	Employee Appreciation	0	1,350	2,536	3,000
.426	Wellness Programs	1,861	1,801	0	1,800
.430	COVID 19 Expenses	5,719	0	0	0
.460	Training & Seminars	5,669	7,700	4,399	5,150
.530	Centre Region COG-Administration	135,055	131,987	131,987	196,344
	SUB-TOTAL	421,538	389,363	395,182	463,346
	LEGAL SERVICES				
404 .314	Legal Services	24,000	25,500	24,000	24,000
.316	Other Legal Expenses	11,860	2,500	1,580	1,500
	SUB-TOTAL	35,860	28,000	25,580	25,500

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)				
	<u>GENERAL GOVERNMENT (CONT'D)</u>				
409	TOWNSHIP BUILDINGS				
.142	Wages for Building, Grds Mtce, Road Crew	49,070	54,209	54,446	57,482
.182	Longevity	1,200	1,250	1,250	1,300
.183	Building and Grounds Maintenance Overtime	1,752	1,598	1,220	1,288
.226	Cleaning & General Supplies	8,417	7,983	9,538	9,750
.230	Heating & Fuel	0	1,375	1,092	1,200
.250	Repair & Maintenance Materials	1,132	1,399	883	925
.351	Property Insurance	20,463	22,275	23,656	25,000
.361	Public Utility Service - Electric	22,227	21,591	26,717	24,450
.362	Public Utility Service - Gas	2,662	3,348	3,139	3,300
.365	Public Utility Service - Trash Removal	2,047	2,133	2,297	2,300
.366	Public Utility Service - Water	1,975	1,871	3,130	3,250
.373	Repair & Maintenance Services	13,016	17,145	14,293	15,000
.740	Capital Equipment	4,774	4,000	4,824	5,500
.742	Landscaping	0	4,235	4,388	4,500
.743	Allocation to Building Refurbishment Reserve	0	35,000	35,000	0
.745	Kinber Internet Service	6,002	6,518	6,598	6,750
.746	New Website	30,863	0	136	0
.747	Broadband Expansion	500	0	0	0
.748	Emergency Generator Upgrades	24,373	0	18,183	0
.749	Office Door Lock Upgrades	0	23,500	0	0
.750	Township Facilities Planning	0	60,000	0	0
.751	New Township Sign	0	0	0	0
	SUB-TOTAL	190,472	269,430	210,790	161,995
	TOTAL GENERAL GOVERNMENT	647,870	686,793	631,552	650,841

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)				
	<u>ADMINISTRATION</u>				
401 .114	Finance Director Salary	110,625	119,101	119,550	126,262
.121	Manager Salary	129,418	139,298	134,002	134,175
.140	Accountant Salary	53,812	58,866	59,093	62,403
.141	Administrative Secretary Salary	60,259	65,957	66,155	69,929
.142	Receptionist Salary	39,187	44,081	44,210	46,735
.144	Communications Specialist-Part-Time	39,838	69,269	70,413	74,366
.150	Employee Benefits	203,575	217,980	230,220	254,097
.182	Longevity	3,100	3,200	3,200	3,300
.210	Office Supplies	5,542	5,010	5,773	6,000
.250	Repairs / Maintenance - Office Equip.	0	0	0	0
.325	Communications-Postage	2,515	3,268	4,134	4,300
.337	Auto Allowance	1,204	1,365	845	1,000
.353	Surety & Fidelity Bond	3,703	4,000	3,703	4,000
.420	Dues, Subscriptions	6,483	6,694	5,851	6,100
.460	Training & Seminars	5,418	6,888	4,549	4,750
.461	Hiring Expense	7,800	30,000	15,712	0
.530	Information Technology Services	55,646	60,098	73,126	97,596
.700	Compensation Study	0	0	0	0
.740	Machine & Equipment Capital	32,608	33,319	28,738	31,950
	TOTAL ADMINISTRATION	760,733	868,394	869,274	926,963

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)				
	<u>TAX COLLECTION</u>				
402	TAX COLLECTION: ELECTED				
.140	Salaries	65,880	70,619	71,742	75,807
.114	Finance Director 5%	5,857	6,268	6,293	6,645
.150	Benefits	34,844	37,429	37,690	42,098
.182	Longevity	1,350	1,350	1,350	1,350
.210	Office Supplies	55	0	0	0
.241	Other Operating Expenses	10,982	13,600	12,324	12,800
.253	Surety & Fidelity Bond	1,035	1,100	1,035	1,100
.321	Telephone	0	0	0	0
.740	Capital Purchases	0	0	0	0
	SUB-TOTAL	120,003	130,366	130,434	139,800
	TOTAL TAX COLLECTION	120,003	130,366	130,434	139,800

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: GENERAL GOVERNMENT SERVICES (CONT'D)				
	<u>OTHER EXPENDITURES</u>				
491 .000	Refund Prior Year Revenues	0	0	0	0
489 .000	Prior Years Expenditures (Insurance Bills)	0	0	0	0
492 .170	Alloc. to Accrued Comp. Absence Reserve	54,440	106,512	119,720	66,880
	TOTAL OTHER EXPENDITURES	54,440	106,512	119,720	66,880
	TOTAL GENERAL GOVERNMENT SERVICES	1,583,046	1,792,065	1,750,980	1,784,484

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

## **EXPENDITURES: POLICE**

### **2024 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 percent 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 2024 vehicle fleet will consist of fourteen vehicles: six sedans and eight 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.

**2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET**

## 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 the majority 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.

### **2024 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. Township 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. Patton Township Police Department has also spearheaded developing an Accident Reconstruction Team available to the 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 2024 includes the salary for three full-time sergeants. The hourly wages are set by contract with the PTPOA (see 410.141).

## 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 April 2021, one hired in November 2021, and two hired in September 2023) will be in the Police Officer 5 category in 2024. 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 2024 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 2024 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 percent of their base pay to the pension plan and 9 percent of health care premiums for 2024. In 2013, based on the actuary's recommendation, the Township changed to an updated mortality table for pension calculations. The 2024 Pension contribution will be \$287,965 spread amongst all police divisions.

**2024 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 goes 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 2024 budget is based on the 2023 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 2024 is based on the 2023 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 2024 budget is based on the projected usage calculated at an estimated cost per gallon.

**2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET**

## EXPENDITURES: POLICE (CONT'D)

### **Clothing, Uniforms, Ammunition: #410.238**

This category covers items such as uniforms, accessories, ballistic body armor (\$4,200), leather goods, and ammunition (duty and practice, \$10,900), 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 2024 is based on routine uniform and ammunition replacement, and other equipment items.

### **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 (\$2,955/year) which must be certified every 60 days, fire extinguisher recharges, criminal justice reference books (\$1,200), and command post costs (\$3,000). Additional costs include a fee (\$1,000) for medical oversight of the department's AED (automated external defibrillators) and naloxone program (\$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 2024 are funds for the following: New ballistic shields (2) for marked patrol vehicles (\$3,278), Medical Backpacks (\$2,500), Thermal Imaging Monocular (\$2,300), Road Flares (\$1,500), Aimpoint Red Dot Magnifier (\$1,800), 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 2024 budget continues to include reimbursements 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 2024 budget are funds for spare batteries for the portable radios.

**2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET**

## EXPENDITURES: POLICE (CONT'D)

**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.

**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 and citations.

**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.

## EXPENDITURES: POLICE (CONT'D)

### **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.

Previously listed training will continue on an annual basis. The 2024 budget proposes the following training: supervisory training, crisis negotiations training, executive development, Taser recertification and crime scene training, annual in-service/specialty training including implicit bias/cultural diversity (\$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**

The police department tested in May, 2023 and developed an eligibility pool which will be in effect until July 1, 2025. Two officers were hired in September 2023 (one replaced an officer who resigned, one will replace a Detective who is retiring). Another officer will be hired in the Spring of 2024 (replacing an officer retiring in July, 2024). This line item includes funding for expenses related to testing and attending the police academy (tuition, room and meals), medical and psychological testing.

**2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET**

## EXPENDITURES: POLICE (CONT'D)

### **Machinery and Equipment (Major): #410.740**

Items costing more than \$4,000 are included in this line item. The 2024 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 2024.

### **Police K-9: #410.742**

Police K-9's have proven to be invaluable resources to police departments and their handlers. The K-9 will be trained in narcotics detection and tracking. The dog will be selected in November 2023 and will be in-service in January 2024. The dog would also be 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.

## EXPENDITURES: POLICE (CONT'D)

### **CRIME PREVENTION / COMMUNITY RELATIONS #413**

The primary functions of the crime prevention/community relations division 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, Junior Police Academy, Patton Township Safety Fair, providing training on Run-Hide-Fight, and Citizens' Police Academy.

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 percent 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 21<sup>st</sup> annual Children's Safety Fair in September 2023. 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 related courses is budgeted in 413.460

## 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 Junior Police Academy, 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 for supplies (coloring books, hats, pamphlets, stickers and rulers, etc.) for community safety and awareness activities. Items for the Junior Academy and Safety Fair are included 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 2024.

## 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 more proactive response to drug related activities by working more closely with the State Attorney General's Bureau of Narcotic Investigation and all three 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 incidents. 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 percent 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 and 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.

**2024 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, hearings 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 2024 budget includes crime scene materials, reserve for possible DNA services (\$4,500), Co-Subscription to GrayKey with FTPD (\$5,500), cell phone forensic analysis software (\$5,300) and vehicle rental fee for the drug investigator (\$4,900).

**Small Tools/Minor Equipment: #416.260**

This line item includes tools and equipment costing less than \$4,000. Included for 2024 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.

**2024 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. Extra funding has been set aside in this line item for additional training for our new detective, promoted in October, 2023. 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 MAGLOCLLEN (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 allows 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 2024.

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 percent) 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.

### **2024 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 percent owner of the new system. Included in the proposed 2024 budget is \$8,000 for RMS Hosting Fees and an RMS Maintenance Fee (\$17,300 for 2024). The Mobile Computer Terminal (MCTs) airtime costs for eight computers (\$5,800) are in this line item. Also included in this line item are costs related to the operation of the Centre County Central Booking Center that is located at the Centre County Correctional Facility (\$43,000 in 2024; \$0 in 2023, Centre County Commissioners agreed to cover this fee).

**Meetings, Conferences, Seminars, Dues: #417.460**

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

**Hiring Expense: #417.461**

This line-item covers hiring expenses as needed.

**2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET**

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

**COMMUNICATIONS/RECORDS (CONT'D) #417**

**Machinery and Equipment: #417.740**

The proposed 2024 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. \$40,101 has been encumbered into 2024 to complete the purchase and installation of the records management system.

**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.

## EXPENDITURES: POLICE (CONT'D)

### **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 percent 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. Early searches have identified companies who will provide support from identifying our needs, identifying vendors, ensuring contract compliance, project management, and all the way through to implementation of our next system.

### **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 the 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 is beginning to show its age and repairs/replacements have become necessary. Purchasing this new equipment will enable the police department to continue recording incidents on BWC's and MVR's uninterrupted.

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: POLICE				
410	<u>EMERGENCY RESPONSE PATROL</u>				
.122	Chief Salary	105,052	113,064	113,500	119,861
.130	Sergeant Salary	285,270	315,824	306,936	332,138
.141	Police Officer Salary	1,064,685	1,104,898	1,084,123	1,120,745
.142	School Crossing Guard	(581)	18,696	9,839	10,262
.143	In-house Automotive Services	16,846	17,920	24,010	25,355
.144	Enforcement Officer	17,118	21,953	20,273	21,407
.150	Employee Benefits	894,005	856,321	897,842	1,005,572
.182	Longevity Pay	19,300	20,400	20,400	19,950
.183	Overtime Pay	58,402	51,370	48,976	51,425
.185	K-9 Related Overtime	0	0	0	13,006
.187	Supervisory Overtime	10,425	11,601	9,679	10,175
.210	Office Supplies	2,891	2,798	2,274	2,342
.228	Care of Animals	0	0	13,600	14,144
.231	Gasoline	43,118	41,876	39,723	40,824
.238	Clothing, Uniforms, Ammunition	25,154	31,120	30,214	31,120
.239	Other Operating Expenses	11,762	11,618	11,280	12,705
.260	Small Tools/Minor Equipment	7,826	13,528	10,985	13,528
.321	Communications-Phone	7,814	9,263	8,782	9,042
.325	Communications-Postage	954	844	894	920
.327	Communications-Radio Equip.	544	984	324	972
.337	Auto Allowance	1,611	1,318	4,205	2,558
.341	Advertising	0	5,000	0	0
.342	Printing	275	642	636	855
.351	Property Insurance (Cruisers, Radios, etc...)	10,755	12,281	11,997	12,600
.352	Liability Insurance	14,231	16,250	15,874	16,675
.374	Cruiser Maintenance: Parts and Service	16,058	15,408	13,289	13,687

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: POLICE (CONT'D)				
	<u>EMERGENCY RESPONSE PATROL (CONT'D)</u>				
410 .440	Laundry Service	5,206	6,075	5,857	6,014
.460	Meetings/Conferences/Seminars/Dues	16,108	18,988	13,992	16,280
.461	Hiring / Promotion Expense	4,341	21,328	3,351	10,328
.740	Machinery and Equipment (Major)	12,751	17,731	5,941	23,531
.741	Allocation to Police Vehicle Reserve Fund	0	60,000	60,000	65,000
	TOTAL EMERGENCY RESPONSE PATROL	2,651,922	2,819,099	2,788,796	3,023,021
413	<u>CRIME PREVENTION/COMMUNITY RELATIONS</u>				
.141	Police Officer Salary	47,132	47,366	47,366	49,736
.183	Overtime Pay	0	500	0	0
.242	Other Operating Supplies & Minor Equipment	5,237	6,548	5,798	6,548
.460	Meetings/Conferences/Seminars/Dues	0	1,000	932	1,000
	TOTAL CRIME PREVENT./COMMUN. RELAT.	52,369	55,414	54,096	57,284

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: POLICE (CONT'D)				
416	<u>CRIMINAL INVESTIGATION</u>				
.141	Police Officer Salary	276,674	295,566	295,536	310,354
.143	In-house Automotive	1,992	2,257	551	600
.150	Employee Benefits	135,106	167,992	147,223	162,813
.182	Longevity Pay	8,250	8,400	8,400	6,500
.183	Overtime Pay	32,629	32,249	25,377	26,650
.231	Gasoline	5,422	5,217	4,859	4,983
.238	Clothing, Ammo	3,244	3,450	3,450	3,450
.239	Other Operating Expenses	7,233	19,758	18,568	19,125
.260	Small Tools/Minor Equipment	4,983	5,275	4,238	5,298
.321	Communications-Phone	1,020	1,594	1,270	1,305
.327	Communications-Radio Equipment	0	539	140	539
.351	Property Insurance	1,483	1,688	1,594	1,675
.374	Repairs & Maintenance of Vehicles	7	789	658	1,789
.440	Laundry Service	843	1,258	1,028	2,958
.460	Meetings/Conferences/Seminars/Dues	1,653	6,861	6,358	9,548
	TOTAL CRIMINAL INVESTIGATION	480,541	552,893	519,250	557,587

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED	
417	EXPENDITURES: POLICE (CONT'D)					
	<u>COMMUNICATIONS / RECORDS</u>					
	.122	Chief Salary	11,672	12,563	12,611	13,318
	.140	Secretary Salary/PT Secretary	60,414	65,631	65,882	69,563
	.141	Records Clerk Salary	48,583	53,670	53,877	56,901
	.150	Employee Benefits	48,788	61,521	59,618	66,507
	.182	Longevity	2,700	2,700	2,700	2,700
	.183	Overtime	12,442	16,266	16,266	16,266
	.450	Contracted Services (Computer)	14,759	31,100	28,987	31,100
	.460	Meetings/Conferences/Seminars/Dues	2,189	5,851	2,539	4,978
	.740	Machinery & Equipment (Major)	427	8,808	5,389	5,808
	.741	Records Management System	0	0	0	50,000
	.742	Emergency Communications Upgrade	0	0	0	0
	.744	Automatic License Plate Recognition	15,600	600	760	0
	.745	External Consultant	0	50,000	0	0
	.746	Consulting and Support for new RMS	0	41,250	0	41,250
	.747	Body Worn Camera/Mobile Video Recording	0	15,551	0	42,982
	.748	K-9 Patrol	0	84,200	80,025	0
	.749	Firearms Replacement	0	0	0	27,000
	.750	Central Booking Center	0	0	0	45,000
	TOTAL COMMUNICATIONS / RECORDS	217,575	449,711	328,654	473,373	
	TOTAL POLICE EXPENDITURES	3,402,407	3,877,117	3,690,796	4,111,265	

2024 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. In 2014, the duties of the Road Superintendent were reevaluated, and it was determined to hire an Assistant Road Superintendent to directly manage the Road Crew and have the Road Superintendent assist with responsibilities that were previously performed only by the Director. The Assistant Superintendent position is currently vacant.

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 2024 budget include the following:

A. Road Maintenance

In 2024, the Budget includes a \$100,000 allocation to the Road Resurfacing Reserve Fund due to price increases in material necessary to complete upcoming road resurfacing projects. The 2024 budget includes funds to purchase a new software to evaluate our road condition. This will help us better plan our road maintenance work over the next 5 years.

B. Salt Prices

The 2024 budget includes our projected salt usage at \$89.53 per ton, which is the fixed per ton price in the 2023-2024 COSTARS Sodium Chloride Contract. This is an increase from last year's contract.

C. Stormwater MS4 Project

The project required by the recent MS4 project will begin with engineering, design and permitting work for the streambank restoration project identified in the joint Pollutant Reduction Plan. This project must be completed by 2025 in accordance with the MS4 Permit.

D. Road Equipment Reserve Fund

The Public Works Department is proposing an allocation of \$120,000 to the Road Equipment Reserve Fund. A detailed description can be found in the Designated Reserve Fund of the budget.

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 \$114,300 in 2023 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.

**2024 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 2024 is \$466,468.

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 2024 allocations:

<u>Line Item</u>	<u>LFT Expense</u>	<u>General Fund Expense</u>	<u>Total</u>
Repair & Maintenance Supplies (SALT)	\$ 30,667	\$ 63,000	\$ 93,667
Repair & Maintenance of Vehicles	\$ -	\$ 23,500	\$ 23,500
Electricity/Traffic Signals	\$ 16,888	\$ -	\$ 16,888
Allocation to Equip. Replacement Res.	\$ 93,294 <sup>(1)</sup>	\$ 120,000	\$ 193,294
Allocation to Road Improvement Res.	<u>\$ 328,615</u>	<u>\$ 100,000</u>	<u>\$ 428,615</u>
Total	<u>\$ 469,464</u>	Total <u>\$ 306,500</u>	Total <u>\$ 755,964</u>

<sup>(1)</sup>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**

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

**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. In 2010 the Engineering Technician provided the complete data base of all Township road signs including condition. This information will be utilized to determine the extent of the work to be performed over the next four to five years replacing signs that do not meet sign retro-reflectivity standards. 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 2024.

**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 2024 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 2023 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.

Over the past year the Public Works Operations Department has purchased gas at prices ranging from \$3.52 per gallon to \$5.52 per gallon. The usage of gasoline has declined in recent years due to additions of two CNG vehicles. The Township pays market price per gallon minus state and federal fuel taxes. Usage for 2024 is projected to be equivalent to 2023.

**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 2024 expenses are expected to be close to 2023 experience.

**EXPENDITURES: PUBLIC WORKS OPERATIONS (CONT'D)**

**PUBLIC WORKS (CONT'D) #430**

**Clothing Allowance: #430.238**

This line item provides an allowance of \$375 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 includes 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 2024 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 2024 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 2024 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 2024 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 \$114,300 in 2023 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 2024, 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 22 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 2023 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. In light of the COG establishing an Emergency Management Contingency Fund, the Township has maintained the fund at its current level. Storm cleanup expenses in October 2009 were paid from this fund and Oak Wilt tree removal and injection expenses were paid as needed. Allocations were made in 2012, 2013, and 2014 to replenish the fund. An allocation \$2500 was included for 2018. In 2018 and 2019 costs to contain Oak Wilt at several locations were incurred. An allocation of \$25,000 is included in 2023 and 2024.

**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 2024.

Table 1. 2024 Contributions for Each Type of Development

<b>Type of Development</b>	<b>Measurement Unit</b>	<b>Contribution Per Unit</b>
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 2024 from the General Fund shown on this line (G439.610) is \$100,000. An allocation from Liquid Fuels Tax Funds (L439.610) totaling \$328,615 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 2024 include the start of the Meeks Lane project that was identified in the joint Pollutant Reduction Plan.

#### **Colonnade GLG Grant-Pedestrian Upgrades: #439.639**

Township applied for GLG funds in 2022 for pedestrian upgrades to Colonnade Blvd at multiple intersections. Work completed as a result of Penn Highlands Micro-hospital, should be done prior to this project.

#### **Waddle/Vairo ARLE Grant-Pedestrian & Signal Upgrades: #439.641**

Township applied for ARLE funds in 2023 to make signal, pedestrian, and safety upgrades to the intersection of Waddle/Vairo Blvd. (This will be a Department of Engineering, Planning & Zoning Project)

#### **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. Grant funds must be expended by the end of 2024.

#### **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.

#### **Toftrees Avenue Shared Use Path Preliminary Design #439.646**

Preliminary engineering design for a shared use path on Toftrees Avenue between the Toftrees Resort property and the intersection of Toftrees Avenue and Cricklewood Drive.

**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	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: PUBLIC WORKS OPERATIONS				
430 .122	Salary-Road Super.	86,039	92,456	92,808	98,011
.123	Assistant Road Superintendent	63,232	73,624	0	0
.130	PW Ops Director - Salary	96,460	101,085	101,502	107,180
.140	Secretary - Salary (50%)	29,729	23,556	23,646	24,978
.142	Engineering Technician (50%)	27,459	31,217	31,336	33,092
.143	Salaries of Road Crew	425,835	411,172	543,209	639,820
.150	Employee Benefits	510,016	579,323	518,372	592,651
.182	Longevity	9,250	5,950	7,100	7,250
.181	Secretary Overtime/temp	0	250	0	250
.183	Engineering Technician Overtime	0	250	0	250
.184	Road Crew Overtime	14,312	9,900	6,424	7,401
.210	Office Supplies/Minor Equipment	1,642	1,200	487	500
.231	Vehicle Fuel - Gasoline	1,211	8,000	3,212	3,300
.232	Vehicle Fuel - Diesel	16,925	16,176	21,280	22,250
.234	Oil. Lub & Other Oper. Ex.	18,804	16,000	10,134	10,400
.238	Clothing	8,979	5,000	1,562	4,350
.245	Road Salt	0	34,265	15,250	63,000
.246	Operating Supplies	10,678	12,500	8,795	9,000
.247	Repair & Maint. Supplies (ROAD WORK)	9,187	55,000	7,823	40,578
.250	Repair & Maintenance of Vehicles	29,968	36,000	22,276	23,500
.260	Small Tools/Minor Equipment	9,010	4,000	9,113	5,000
.310	Line Painting	0	50,000	15,562	40,000
.313	Prof. Services - General	8,378	22,500	17,725	19,000
.316	Other Svcs.-Road Work	7,684	25,000	5,844	17,000
.317	Leaf Composting	47,200	114,300	114,300	114,300
.321	Communications-Phone	6,040	6,000	5,252	5,500
.325	Communications-Postage	1,592	2,600	1,096	1,150
.327	Communications-Radio	97	1,000	952	1,000
.337	Auto Allowance-Public Works	36	250	0	250
.351	Property Insurance	9,855	11,212	11,414	12,000
.365	Landfill Fees	347	800	300	325
.384	Equipment Rental	360	2,500	6,983	2,500

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: PUBLIC WORKS (CONT'D)				
.420	Dues & Subscriptions - Public Works	5,153	4,000	3,407	3,500
.440	Laundry Service	13,981	15,000	15,538	16,000
.460	Training & Seminars	9,320	9,000	3,818	4,000
.461	Hiring Expense	2,169	3,000	1,717	3,000
.740	Machines/Equip. Major/Cap.	4,086	15,353	0	13,500
.741	<b>Allocation to Equip Replacement Reserve Fund</b>	0	100,000	100,000	327,816
.742	Road Equipment Purchase-DEP Grant	0	168,068	0	0
.750	Reserve for Emergency Assistance	0	25,000	25,000	25,000
	<b>TOTAL PUBLIC WORKS</b>	<b>1,485,035</b>	<b>2,092,507</b>	<b>1,753,237</b>	<b>2,298,602</b>
	<b>CONSTRUCTION CONTRACT</b>				
439 .045	Georgetown Sinkhole Expense	0	0	180,000	0
.430	Allocation to Toftrees Traffic Mitigation Proj.	0	0	0	7,500
.610	Allocation to Road Resurfacing Reserve Fund	0	110,000	110,000	100,000
.615	County LFT Expenses	34,995	0	0	0
.624	Bikeway Development	0	79,715	47,715	79,715
.625	North Atherton Traffic Signal Upgrade	0	270,000	152,201	441,450
.631	MS4 Stormwater Projects	0	40,000	0	80,000
.632	Toftrees Corridor Improvements Project	0	780,660	210	0
.638	Stormwater Pipe Rehabilitation	3,624	0	0	0
.639	Colonnade GLG Grant-Pedestrian Upgrades	0	0	0	88,448
.640	Waddle Conversion from Centrats-TST Grant	0	33,443	33,443	0
.641	Waddle/Vairo ARLE Grand-Ped&Signal Upgrade	0	0	0	402,525
.642	Installation of Flashing Yellow Arrows at Grn Tch	0	20,000	0	0
.643	Equipment for Bike/Walking Trail Maintenance	0	90,000	0	0
.644	Atherton & Woodycrest Improvements	0	1,255,000	1,000,000	500,000
.645	Toftrees Resort RACP Grant Sponsorship	0	1,250,000	0	1,250,000
.646	Toftrees Avenue Shared Use Path	0	0	158	48,930
.647	VV Sidewalk from Galen to Sheetz	0	30,000	0	30,000
.648	Cricklewood Drive Pedestrian Access	0	103,500	46,885	41,990
.649	Office Roof	0	0	0	239,304
.650	Replace 2008 Toyota Prius	0	50,000	0	44,715
.999	Other New Projects	412,980	127,200	117,485	0
	<b>TOTAL CONSTRUCTION CONTRACT</b>	<b>451,599</b>	<b>4,239,518</b>	<b>1,688,097</b>	<b>3,354,577</b>
<b>2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET</b>					

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
L430 .740	LIQUID FUELS TAX RELATED EXPENDITURES				
	Allocation to Liquid Fuels Fund	460,061	464,733	474,319	466,468
	TOTAL LIQUID FUELS RELATED PROJECT	460,061	464,733	474,319	466,468
	TOTAL PUBLIC WORKS	2,396,695	6,796,758	3,915,653	6,119,647
	* Liquid Fuels Tax related expenditures previously combined in Public Works line items are now budgeted separately				

2024 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, will provide engineering services in 2024. The COG Planner also departed in 2023. Until the COG is able to find a new planner, plan review services will be provided by Ferguson Township.

The Township Manager intends to complete a strategic plan for the Engineering, Planning and Zoning Department in 2024 to determine optimum staffing needs and structure for the department.

### **Zoning Hearing Board: #414.100**

The expenditures here 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 2023.

### **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

**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 2024.

**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. Attendance at 23 meetings is budgeted.

**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, Ferguson Township for planning services 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 2004, the Metropolitan Planning Organization became a countywide MPO administered by the CRPA. The Centre County MPO (CCMPO) provides transportation planning for Patton Township. The CRPA/CCMPO is part of the Centre Region COG and its programs are fully described in the COG budget. In 2024, the Township will reduce 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.

In 2007, the Master Plans for both the last phase of Circleville Park and for Bernel Road Park were presented to the Recreation Advisory Committee (RAC), and then adopted by the Board. The cost for Circleville Park was estimated at \$1.4 million and the cost for Bernel Road Park was estimated at \$5.8 million. Circleville Park was completed in 2011. Phase I of Bernel Road Park was completed in 2012. With development of the “Patton Township Parks and Bicycle/Pedestrian Path Plan 2020-2029”, the RAC considered the issue of financing park development. With attractive circumstances for borrowing, design, and construction, the RAC recommended financing the construction of Phase 1 of Bernel Road Park through bonds.

### **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. Patton Township's share for 2024 will be \$124,365.

**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**

In 2005, COG established a fund to provide for future planning and development of the Regional Parks (Oak Hall and Whitehall Road properties). The initial funding level was set at 0.1 mill of real estate tax. During 2006, the participating municipalities adopted the Articles of Agreement associated with Regional Parks which set the parameters for ownership, development of and contributions. The contribution level beginning in 2007 was set at 0.2 mills of real estate tax. Master Plans have been developed for the two Regional Parks.

The participating municipalities agreed to purchase Hess Field and the transaction was completed in September 2010. By spring 2011, safety improvements were made to the field to prepare them for the 2011 season. The funds from the COG Regional Parks Capital account were used to pay for the acquisition and will be used for necessary repairs.

A drawdown loan for \$7.5 million was closed on June 1, 2011 to fund development at Oak Hall and Whitehall Road Parks. Construction of Phase 1 of Oak Hall Park is complete, and Phase 1 of construction at Whitehall Road Park was completed in 2023.

The debt has been re-negotiated several times and was re-financed in 2021. For 2024, the debt service cost will be \$122,512.

**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 4<sup>th</sup>. 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 2024.

**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 2024, 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 2024 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.

**COG Emergency Management Contingency Fund: #421.531A**

The COG Budget proposes continuing a contingency fund for responding to disasters and emergencies. This amount reflects the Township's obligation. No funds are required for 2024.

**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. These activities include fostering new companies through the CBICC's incubator, working to retain and grow existing companies in the county, and developing programs to attract new employers to our communities. \$12,500 is proposed for 2024.

**Create First-Time Home Buyers Fund: #421.548**

Money is allocated to help the CCHLT create a pool of funding for subsidizing first-time home buyers in the Township.

**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	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: COMMUNITY SERVICES - ENGINEERING, PLANNING & ZONING, PARKS & RECREATION				
414	<u>ENGINEERING, PLANNING &amp; ZONING</u>				
.100	Zoning Hearing Board	2,074	4,000	1,465	2,000
.125	Director of EPZ, Township Engineer	102,324	108,966	56,214	0
.130	Public Works Director-Salary	0	0	0	0
.131	Zoning Officer-Salary	52,014	69,575	69,840	73,749
.140	Secretary - Salary (50%)	6,858	23,557	23,646	24,979
.142	Engineering Technician (50%)	29,586	31,217	31,336	33,092
.145	Public Works Project Manager (65%)	0	55,422	55,645	58,755
.150	Employee Benefits	93,412	86,443	141,834	140,223
.182	Longevity	1,100	3,394	2,400	2,500
.183	Secretary Wages - Overtime	190	500	157	250
.210	Office Supplies	919	500	752	675
.314	Professional Services - General	15,686	6,000	3,908	131,200
.321	Communications - Phone	268	400	782	675
.351	Auto Insurance	956	1,200	1,474	1,150
.420	Subscriptions, Dues	3,737	4,000	3,372	3,500
.460	Training and Seminars	4,367	3,500	413	450
.530	Contributions to CRPA/MPO	178,334	156,086	156,086	162,837
.531	Contributions to Water Quality Monitoring Project	5,105	5,105	5,105	5,105
.740	Capital Equipment		2,200	0	2,200
.741	Revised PAD regs		15,000	0	0
	TOTAL ENGINEERING, PLANNING & ZONING	496,932	577,065	554,429	643,340

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: COMMUNITY SERVICES - ENGINEERING, PLANNING & ZONING, PARKS & RECREATION (CONT'D)				
454	<u>PARKS AND RECREATION</u>				
.145	Parks Project Manager Salary and Benefits (35%	27,026	33,988	34,328	36,229
.529	Centre Region Pools-Capital	127,945	172,601	125,909	124,365
.530	Centre Region Pools-Operating	33,195	0	0	0
.531	Centre Region Park & Rec. Program -Operating	368,742	466,991	513,683	589,637
	Centre Region Park & Rec. - Capital	0	0	0	0
.532	Contribution to Regional Parks	170,485	106,349	106,349	122,512
.532	Contribution to Parks Mtce Facility Debt	0	0	0	0
.610	Allocation to PT Park Fund (Tax Revenue)	352,081	356,795	357,657	364,810
.611	DCNR Grant for Circleville Park Transfer				
.615	Contribution to Community Fire Works	2,225	2,500	3,250	3,500
.616	Contribution to Spring Creek Watershed	2,527	2,500	2,350	2,500
.617	Millbrook Marsh Nature Center	0	0		0
	Myers/Everhart Farm Conservation	0			
458 .530	Centre Region Senior Citizen Center	18,726	29,213	29,213	38,600
459 .100	Community Gardens	5,578	5,500	4,019	4,500
.110	Community Gardens - Capital Expansion	0	0		0
	TOTAL PARKS AND RECREATION	1,108,530	1,176,437	1,176,758	1,286,653
	TOTAL COMMUNITY SERVICES - ENG., PLANNING & ZONING, PARKS & RECREATION	1,605,462	1,753,502	1,731,187	1,929,993

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
411	EXPENDITURES: COMMUNITY SERVICES - OTHER				
	<u>FIRE PROTECTION</u>				
.363	Transfer to Hydrant Fund	90,372	90,372	93,228	93,432
.531	Alpha Fire Company-Operating	263,589	300,826	300,826	297,461
.532	Alpha Fire Company-Capital	80,123	88,798	88,798	100,220
.533	Act 205 Volunteer Fire Relief Allocation	121,827	123,045	118,964	108,906
	TOTAL FIRE PROTECTION	555,911	603,041	601,816	600,019
421	<u>HEALTH &amp; WELFARE</u>				
.316	Prof. Services-SEO	12,200	10,200	6,000	6,000
.452	Contracted Svcs./Health Officer	10,149	9,750	8,801	9,000
.453	Contracted Svcs./Gypsy Moth	12,350	18,000	65,553	111,000
.531	Centre Region Emergency Management	33,752	30,378	30,378	14,235
.537	Contribution to Community Housing	6,000	6,000	6,000	6,000
.538	Contribution to First Night	600	600	600	600
.539	Contribution to Regional Econ. Development	0	2,000	12,500	12,500
.540	Community Diversity Conference	1,000	0	0	0
.541	Transfer to Economic Development Fund	25,000	25,000	0	0
.542	Contribution to COG-Library (Laptops)	0	2,500	2,500	0
.543	Contribution to Home Foundation	0	10,000	10,000	0
.544	Contribution to Habitat for Humanity	0	50,000	50,000	0
.545	Contribution to COG-Fire (Chem/Exp)	0	24,118	24,118	0
.546	Contribution to CC Housing & Land Trust	0	50,000	50,000	0
.547	Contribution to Centre Life Link	0	25,000	25,000	0
.548	First-Time Home Buyers Fund	0	55,000	0	55,000
.549	"Bee City USA" Membership	0	0	0	2,000
	TOTAL HEALTH & WELFARE	101,051	104,428	291,450	216,335

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	EXPENDITURES: COMMUNITY SERVICES - OTHER (CONT'D)				
442 .411	<u>CABLE TV - C-NET</u> C-NET	39,853	40,219	43,902	47,919
	TOTAL CABLE TV - C-NET	39,853	40,219	43,902	47,919
447 .531 .532	<u>TRANSIT</u> CATA Capital CATA Operating	7,201 53,120	14,402 114,341	15,216 112,326	15,216 112,326
	TOTAL TRANSIT	60,321	128,743	127,542	127,542
456 .531	<u>LIBRARY</u> Schlow Library	310,754	336,358	336,358	376,543
	TOTAL LIBRARY	310,754	336,358	336,358	376,543

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
434  .361	EXPENDITURES: COMMUNITY SERVICES - OTHER (CONT'D)				
	<u>STREETLIGHTS</u>				
	Transfer to Streetlight Fund	29,607	28,786	28,786	28,786
	TOTAL STREETLIGHTS	29,607	28,786	28,786	28,786
	<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	1,097,497	1,241,575	1,429,854	1,397,144
TOTAL COMMUNITY SERVICES	2,702,959	2,995,077	3,161,041	3,327,137	

2024 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.

**2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET**

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	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	356,008	351,896	351,896	357,316
	<u>2011 General Obligation Note</u>				
472 .121	Principal and Interest	122,273	0	122,271	122,272
472 .110	Allocation to Open Space Preservation Phase 2	245,432	245,435	245,435	245,433
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	1,032,639	906,257	1,028,528	1,033,947

2024 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 2023 is that revenues will be approximately 16% below the budgeted amount mainly because of the delay of projects to future years. Likewise, overall expenditures are approximately 17% 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.

	2022 Actual	2023 Budget	2023 Projection	2024 Proposed
Ending Cash Balance	\$3,480,532	\$2,205,605	\$2,229,580	\$1,352,387
Expenditures	\$11,117,746	\$16,367,274	\$13,546,998	\$16,376,480
Percentage of Expenditures	31.31%	13.48%	16.46%	8.26%

ACCOUNT NUMBER	ACCOUNT TITLE	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
	<u>TOTALS</u>				
	TOTAL REVENUE	12,080,419	14,779,737	12,296,046	15,499,287
	TOTAL EXPENSES	11,117,746	16,367,274	13,546,998	16,376,480
	NET + (-)	962,673	(1,587,537)	(1,250,952)	(877,193)
	FUND BALANCE				
	BEGINNING BALANCE	2,517,859	3,793,142	3,480,532	2,229,580
	NET + (-)	962,673	(1,587,537)	(1,250,952)	(877,193)
	ENDING BALANCE	3,480,532	2,205,605	2,229,580	1,352,387
		31.31%	13.48%	16.46%	8.26%

2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET

**PATTON TOWNSHIP 2024 BUDGET  
LINE ITEM DETAIL  
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**DESIGNATED RESERVE FUND: POLICE VEHICLE REPLACEMENT**

The 2024 vehicle fleet consists of fourteen vehicles: six sedans and eight 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 2024, one patrol vehicle is scheduled to be decommissioned. The chief’s vehicle will also be replaced.
- 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.

The expenditures for 2024 are as follows:

● One patrol vehicle	\$44,347
● Computer Replacement	<u>\$15,556</u>
<b>Total</b>	<b><u>\$59,903</u></b>

		Years	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024			
# of cars to replace			two	one	one	two	one	two	one	one	two	two			
Cruiser 1	38-1	2013 Dodge Charger	1										6 year replacement		
Cruiser 2	38-2	2015 Dodge Charger								1				6 year replacement	
Cruiser 3	38-3	2014 Dodge Charger	1											6 year replacement	
Cruiser 4	38-5	2016 Ford Taurus							2022 Ford Explore					6 year replacement	
Cruiser 5	38-6	2014 Dodge Charger	2											6 year replacement	
Cruiser 6	38-7	2018 Dodge Charger										1			
SUV	K-9											1	6 year replacement		
SUV		2008 Ford Expedition													No cash outlay-old SUV
38-4	SUV	2017 Ford Escape									2				6 year replacement
	Detective Car 1	2015 Ford Fusion													10 year replacement
	Detective Car 2	Car Loaned by District Attorney's Office													
	Detective Car 3	2018 Ford Fusion													10 year replacement
38-12	Chief Car	2014 Ford Fusion								2022 Ford Escape					10 year replacement
38-11	Staff Car	2006 Ford Crown Victoria													No cash outlay-old cruiser

**DESIGNATED RESERVE FUND: POLICE CAR REPLACEMENTS**

	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 FORECAST
# CARS PURCHASED	ONE	ONE	ONE	ONE
	38-5	38-4	38-4	38-7
<b><u>REVENUE</u></b>				
REVENUE AMOUNT TO FUND	\$55,000	\$60,000	\$60,000	\$65,000
INSURANCE	20,457			
SALE OF AUTOMOBILE			5,850	
<b><u>EXPENDITURES</u></b>				
CAR	58,936	41,472	42,235	44,347
COMPUTER REPLACEMENT	23,619	11,034	14,816	15,556
	82,555	52,506	57,051	59,903
BALANCE, BEGINNING OF YEAR	43,062	43,062	35,997	44,826
INTEREST	32	100	30	30
BALANCE, END OF YEAR	<u>\$35,997</u>	<u>\$50,656</u>	<u>\$44,826</u>	<u>\$49,953</u>

**2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET**

## **DESIGNATED RESERVE FUND: PARKLAND ACQUISITION AND IMPROVEMENT**

In July 1989, the Board of Supervisors (Board) adopted the *Patton Township Recreation Plan*. This plan provided for the development and improvement of the Township's existing parks and the acquisition of two (2) future park sites, one suburban and one rural. This plan was to be funded by a dedicated tax. In 1990, the suburban Haugh Tract (38 acres) was acquired and in 1991, the rural Crust Tract (74 acres) was purchased.

In 1998, the Board approved a dedicated 0.7 recreation fund millage, as recommended by the Recreation Advisory Committee (RAC). This dedicated millage funded the acquisition and development of both Circleville Park (formerly known as the Haugh Tract) and Bernel Road Park (formerly the Crust property). In 2006, the Board retired a "matching funds" requirement policy.

The RAC developed and the Board adopted the following plans which guided all park development within the Township:

*Patton Township Parks Plan 2006 – 2015* (Adopted 2005)

*Patton Township Parks Plan 2010 – 2019* (Adopted 2009)

*Patton Township Parks Plan 2015 – 2024* (Adopted 2015)

In 2019, 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.

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.

Construction of Circleville Park was completed in 2010 at an estimated cost of \$1.4 million. The Master Plan for Bernel Road Park was first adopted in 2008 and an updated Master Plan was adopted in 2017. Phase 1 of Bernel Road Park was completed in 2012 and Phases 2A/2B is being completed by fall of 2023. Projected construction costs for all phases of Bernel Road Park are estimated to be \$5.8 million.

**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. The Village of Penn State made a payment of \$120,000 in 2018 for future bikeway development.
  2. Specific: Applied to the specific project identified in the subdivision/land development plan. No such payments are anticipated in 2024.
  
- 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 2024.

**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. In 2023, 0.7 mills generated \$356,795 of revenue. For 2024, the same millage is anticipated to produce \$364,810.

**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 2024, 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 2023, 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
- Douglas Drive Connector to Valley Vista Shared Use Path Preliminary Design
- 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 – 2024**

The following projects will be completed in 2024 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 was completed in 2019. Design for Phase 2 will begin.
- Scotia Road Shared Use Path Engineering Design  
It is anticipated that engineering design will be completed. Grant funding for construction will be sought.
- Douglas Drive Connector Engineering Design  
Engineering design will be completed. Funding for construction will be sought.
- Split Rail Fencing Replacement  
Split rail fencing will be replaced in Ambleside Park.
- Parkland Improvements  
Aging equipment in Oakwood Park will be replaced. Benches will also be added to the Ghaner Drive parklet and tables will be added to Bernel Road.

RESTRICTED RESERVE FUND: PARKLAND ACQUISITION AND IMPROVEMENT

	2022 Actual	2023 Budget	2023 YTD 10/31	2024 Forecast
<b>REVENUE:</b>				
Tax Revenue	432,350	356,795	352,081	364,810
Due to General Fund	0	0	92,661	0
Grants	0	355,000	0	0
Interest Earnings	2,939	500	7,028	500
<b>Total Revenue</b>	<b>\$435,289</b>	<b>\$712,295</b>	<b>\$451,770</b>	<b>\$365,310</b>
<b>EXPENDITURES:</b>				
Due from General Fund	0	0	0	0
Parkland Improvements	17,224	55,000	26,914	116,000
New Park Development				
Split Rail Fencing Upgrades	0	0	0	40,000
Green Hollow Park	126,256	0	0	0
Bernel Road Park	101,501	805,000	543,716	0
Shared Use/Bike Paths	51,423	239,000	6,458	151,000
Gray's Woods Park	0	0	0	45,000
<b>Total Expenditures</b>	<b>\$296,404</b>	<b>\$1,099,000</b>	<b>\$577,088</b>	<b>\$352,000</b>
Difference	138,885	(386,705)	(125,319)	13,310
Cash Balance, January 1	125	423,293	139,010	13,691
<b>Cash Balance, December 31</b>	<b>\$139,010</b>	<b>\$36,588</b>	<b>\$13,691</b>	<b>\$27,001</b>

## **DESIGNATED RESERVE FUND: OPEN SPACE PRESERVATION**

### **History of the Open Space Program**

In 2001, the voters of Patton Township approved a \$2.5 million bond issue for open space preservation. The Board of Supervisors appointed an Open Space Task Force in January 2002 and approved the report of the Task Force in September 2004. This report identified the top five properties for preservation as open space based on a systematic evaluation of all open properties in the Township using criteria developed by the Task Force with input from the community.

In 2006 the Township closed the deal to acquire the 466 acre Haugh Family Farm located on Circleville Road. 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. In addition to the gift reducing the price on the land purchase, the Haugh Family also established an endowment with the Centre County Community Foundation. The income from this endowment funds maintenance and monitoring of the conservation easement of the property.

To fund the debt service (principal and interest) on the bond issue, the Board began levying 1.0 mill of property tax. Because of low interest rates and growth in the value of 1.0 mill of Township property taxes, it was only necessary to amortize the bond issue over 11.5 years instead of the 20 years originally anticipated. Because the tax base continued to grow, the 1.0 mill tax brought in more funds than necessary for debt service. Funds in excess of debt service were to be reserved for transaction costs associated with the land purchase, but because it was a private sale only minimal costs were incurred.

With the 2007 budget, the Board reduced the Open Space Tax by 0.1 mill to 0.9 mill and the 2009 budget reduced the Open Space Tax by another 0.2 mill to 0.7 mill. To retire the debt on the original schedule in 2014, the millage was reduced to 0.4 mills in 2010 and remained at 0.3 mills from 2011 through 2012. The dedicated millage was reduced to 0.1 mill in 2013 and eliminated for 2014.

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

For maintenance and monitoring of the property for the future, four revenue streams are available: the Centre County Community Foundation Haugh Family endowment, the Township endowment, the farm lease, and income from forestry management practices developed through the Forest Stewardship Plan. These revenues are forecasted to be sufficient to fund anticipated maintenance, monitoring, and improvements through 2027. No additional tax revenue is required.

Also in 2007, the Board approved the establishment of an Open Space Stewardship Committee. The committee works with the Open Space Property Manager and Township Manager to develop policy recommendations for the Board's consideration.

### **2014 Open Space Referendum**

On November 4, 2014, the voters of Patton Township approved a ballot question to authorize the borrowing of \$3,500,000 to acquire and preserve additional Open Space lands in the Township. In 2015, the Township convened an ad-hoc committee of residents to work through that process and to identify those undeveloped properties with willing sellers that would have the highest value as publicly owned Open Space. To begin making debt service payments, the Board of Supervisors approved a 2016 Budget with a 0.6 mill property tax increase dedicated for Open Space. The tax increase was included in property tax bills for 2016. In late 2016, the Open Space Task Force (OSTF) completed its review of the potential properties and compiled a list of the highest rated properties.

### **2017 Open Space Property Acquisitions**

The owners of the top-ranked properties were approached regarding a potential sale to the Township. The Township commissioned appraisals on three properties to establish the current fair market value (FMV). Following the appraisals, one property owner declined to continue in the program. Negotiations with the remaining owners resulted in a donation to the Township of \$750,000 from the Hamer Foundation and the following acquisitions in December 2017:

150 acres in the Gray's Woods Planned Community for \$4,250,000 (fee-simple purchase at 36 percent below FMV)

31 acres in Toftrees Planned Community for Rail-Trail and Conservation Easements (donation of \$950,000 FMV)

### **2020 Open Space Property Acquisitions**

**2024 PATTON TOWNSHIP LINE-ITEM DETAIL BUDGET**

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

In 2019, the Township was informed that the late Ms. Marjorie Seward had bequeathed a 36.74-acre parcel (18-001-0010) to the Township for use as a passive-use public park. This parcel is on top of Bald Eagle Ridge adjacent to old Route 322. The parcel was conveyed by deed to the Township in May 2020. The Open Space Stewardship Committee will complete a forest management plan for this property in 2024.

**REVENUE**

**Forestry Best Management Practices**

To promote biological diversity, improve forest health and productivity, control invasive species, improve wildlife habitat, protect water resources, and improve recreational access, the Forest Stewardship Plan recommends certain activities that are anticipated to produce income from the sale of saw timber and pulpwood. The revenue shown is the selling price from the harvest activities.

**Dedicated Real Estate Tax**

These are the funds received annually from the dedicated property tax millage for Open Space Preservation (current and prior).

A referendum passed in November 2014 authorized the Board of Supervisors to spend up to \$3.5 million to acquire land to preserve open space. The debt service is funded by a dedicated real estate tax of approximately 0.6 mill. The dedicated millage was implemented in 2016 and debt service payments began in 2018.

**Hamer Foundation Grant**

This grant was awarded 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 2024.

**CCCF Endowment Income**

This is the income expected from the endowment fund established by the Haugh Family. The income is dependent on the earnings of the investments of the Centre County Community Foundation and is set by their Board of Directors.

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

**Farm Rental Income**

The sales agreement provides for the continuation of farming. The 2024 rent is based on 230 tillable acres at \$65 per acre.

**Interest**

This is the amount earned from investment of the funds in the reserve fund.

**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.

**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. These include herbicide applications to control invasive species and installation of deer fencing to protect saplings until they reach browse height. When a harvest is done using a percentage split of revenues, the proceeds to the harvester will be included on this line.

**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.

**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.

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

**Allocation of Property Manager Costs**

In addition to his 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**

The final payment on the 2003 loan was made in 2014.

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

	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
BEGINNING YEAR BALANCE	\$888,501	\$1,106,324	\$1,053,050	\$1,180,453
<b>REVENUE</b>				
<b>Other Revenue Sources</b>				
Loan Proceeds - 2014 Referendum	0	0	0	0
Interest (Tax Revenue Account)	320	300	25,102	15,000
Hamer Foundation Grant	164,400	0	0	0
<b>Operational Revenues</b>				
Forestry Best Management Practices	0	2,000	0	2,000
Dedicated Real Estate Tax	301,786	316,662	366,073	366,963
CCCPEndowment Income	14,272	14,000	14,759	15,263
Farm Rental Income	14,950	14,950	14,950	14,950
Reimbursement Grant	0	0	0	0
Interest from Operating Accts and Endowment	146	100	7,238	5,000
TOTAL REVENUE	495,874	348,012	428,121	419,176
<b>EXPENDITURES</b>				
<b>Operational Expenditures</b>				
Real Estate Taxes	3,079	3,150	3,187	3,300
Stewardship Expenses	5,836	20,000	27,609	81,000
Forestry Management Practices	0	60,000	10,000	10,000
Maintenance	1,422	3,000	2,835	3,000
Committee Expenses	21	1,000	2,652	1,000
Allocation - Property Manager	8,500	9,500	9,000	9,500
Due from General Fund	67,035	0	0	0
<b>Capital Expenditures and Debt Service</b>				
Property Acquisition	0	0	0	0
Debt and other Closing Costs	0	0	0	0
Debt Service payment-principal and interest	245,432	245,435	245,435	245,435
TOTAL EXPENSE	331,325	342,085	300,718	353,235
BALANCE AT YEAR END	\$1,053,050	\$1,112,251	\$1,180,453	\$1,246,394
Reserve Fund Balance				
Reserved for Debt Service (Tax Revenue)	\$637,140	\$836,512	\$796,599	\$918,127
Hamer Foundation	\$164,429	\$0	\$155,445	\$89,445
Township Endowment	\$195,027	\$196,644	\$195,075	\$195,225
Operating Funds	\$56,454	\$79,095	\$33,335	\$43,597
	\$1,053,050	\$1,112,251	\$1,180,453	\$1,246,394

**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 2024 allocation totals \$466,468. 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 2024 are as follows:

- \$30,667 for Repair & Maintenance Supplies (Rock Salt)
- \$16,888 for Traffic Signal Electricity
- \$328,615 Road Resurfacing Project Allocation
- \$93,294 Road Equipment

The total LFT eligible expenditures for 2024 are \$470,094.

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

	2022 Actual	2023 Budget	2023 Projections	2024 Proposed
Cash Balance, January 1	\$ 44,454	\$ 158,990	\$ 15,018	\$16,100
<u>REVENUE</u>				
L355020 LFT Revenue	460,061	464,733	474,319	466,468
L341000 Interest	124	250	73	75
Transfer from General Fund	-	-	62,435	-
Refunds	20,337	-	1,106	-
County LFT Grant	-	-	-	-
Total Revenue	<b>480,523</b>	<b>464,983</b>	<b>537,934</b>	<b>466,543</b>
<u>EXPENDITURES</u>				
Transfer to General Fund	-	-	-	-
L430740 Equipment Purchase	-	92,947	109,881	93,294
L430741 Minor Equipment	-	-	-	-
L431250 Repair Street Cleaning Vehicles	-	-	-	-
L432245 Repair & Maint. Supplies (SALT)	113,005	30,667	49,863	30,667
L432250 Repair Veh Snow & Ice Removal	-	-	-	-
L433246 Traffic Signal/Street Sign Op. Exp.	6,421	-	14,501	-
L433247 Street Signs/Road Maintenance	6,917	-	1,935	-
L433316 Traffic Signal-Other Svcs	-	-	-	-
L433361 Traffic Signal Electricity	15,392	15,804	16,084	16,888
L435247 Sidewalks & Curbs Maint Supp.	-	-	-	-
L436246 Storm Sewers & Drains Opr Exp	11,400	-	3,718	-
L436247 Storm Sewers/Drains Maint Supp	27,558	-	11,376	-
L437250 Rep Tools & Mach Veh Maint	23,026	31,400	17,038	-
L438246 Road Maint Opr Exp	67,028	-	36,935	-
L438247 Road Maintenance Materials	17,746	31,750	30,679	-
L438310 Line Painting	37,350	-	58,576	-
L438610 Road Resurfacing	-	-	-	-
L439610 Road Resurfacing Project Allocation	184,117	325,315	186,265	328,615
Total Expenditures	<b>509,959</b>	<b>527,883</b>	<b>536,851</b>	<b>469,464</b>
Cash Balance, December 31				
Total Fund Balance	<b>\$15,018</b>	<b>\$96,090</b>	<b>\$16,100</b>	<b>13,179</b>
<u>Composition of Fund Balance:</u>				
Carry forward of Equipment reserve	\$1,318	\$1,318	\$93,330	78,313
Current Year's Equipment Allocation (20%)	\$92,012	\$92,947	\$94,864	93,294
Less Equipment Purchases	\$0	\$92,947	\$109,881	93,294
Reserved for Equipment Purchases	\$93,330	\$1,318	\$78,313	78,312
Available for other uses	-\$78,313	\$94,772	-\$62,213	(65,133)

**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 2024 budget includes a proposed 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 2024 budget is scheduled for an allocation of \$213,294 to continue the current allocation formula. The 2024 allocation will be achieved by using \$93,294 from Liquid Fuels Tax Funds and \$120,000 from the General Fund. Grant funding from DEP will also be used.

Purchases proposed for 2024 include a new one man leaf truck, a sign truck, a one ton pick up and plow and a milling head. DEP grant funds will offset the leaf truck purchase.

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

Description	ID	Estimated Service Life	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Towable Air Compressor	AC-1	20 years			2012 Air Compressor (2032)																			
Asphalt Hot Box	AT-1	15 years									2016 Hot Box (2031)													
Brush Chipper	BC-3	15 years																2020 CHIPPER (Postponed)						
Brush Chipper	BC-4	15 years				2011 Brush Chipper (2026)															2026 Brush Chipper			
Backhoe	BH-1	15 years									2016 Backhoe (2031)													
Trailer (Concrete Forms)	CFTR-1	20 years										2017 Trailer (2037)												
Motor Grader	GR-1	20 years								2015 Motor Grader (Postponed)														
Mini Excavator	ME-1	15 years						2013 Mini Excavator (2028)																
Tractor Mower (John Deere)	MT-1	15 years						2013 Tractor (2028)																
Leaf Collector	ODB-1	15 years	2008 Leaf Collector (2023)															2023 ODB-1						
Bucket Truck	P-10	15 years									2016 Used Bucket Truck (2031)													
One-Man Leaf Truck	P-11	20 years				2011 One Man Leaf Truck (2031)																		
Sign Truck (Bi-Fuel)	P-12	10 years									2014 Sign Truck (2024)								2024 Truck					
11,000# Truck	P-21	12 years													2015 Truck (2027)								2027 Truck	
11,000# Truck	P-22	12 years													2016 Truck (2026)								2026 Truck	
30,000# Truck	P-23	12 years											2018 Truck (2030)											
30,000# Truck	P-24	12 years	2008 Truck (2020)															2021 Truck						
11,000# Truck	P-25	12 years		2009 Truck (2021)															2022 Truck					
11,000# Truck	P-27	12 years								2015 Truck (2027)														
1 Ton Truck	P-27	10 years								2015 Truck (2025)													2025 Truck	
30,000# Truck	P-28	12 years													2020 Truck (2032)									
Pick-up Truck (Bi-Fuel)	P-4	10 years													2016 Pick-up Truck (2026)								2026 Truck	
30,000# Truck	P-5	12 years													2016 Truck (2028)									
Pick-up Truck	P-7	10 years	2006 Pick-up Truck													2016 Repurposed to replace P6								
Street Sweeper	P-8	15 years															2019 Sweeper							
One-Man Leaf Truck	P-9	20 years	2006 One Man Leaf Truck (2026)															2026 Truck						
Pull Broom	PB-1	20 years			2010 Pull Broom (2030)																			
Asphalt Roller	RL-1	15 years																2020 ROLLER (Postponed)						
Skid Steer Loader	SL-1	15 years											2013 Skid Steer (Postponed)							2023 Skid Steer				
Multi-use Tractor (Steiner)	ST-1	8 years														2019 Multi-Use tractor (Steiner)								
Multi-use Tractor (Steiner)	ST-2	8 years				2001 Multi-Use Tractor (Postponed)																		
SL Trailer	TR-1	20 years																2018 Trailer (Postponed)						
Trailer (Portable Generator)	TR-2	20 years																2018 Trailer (Postponed)						
PM Trailer	TR-3	20 years		2009 Trailer (2029)																				
Tilt Trailer	TR-4	20 years						2013 Trailer (2033)																
Trailer (Steiner)	TR-5	20 years						2013 Trailer (2033)																
Front End Loader	WL-1	20 years					2012 Front End Loader (2032)																	
used pick-up Truck	P-6	10 years															2022 Truck (2032)							
17,000 # Truck		12 years																					2025 Truck	

DESIGNATED RESERVE FUND: ROAD EQUIPMENT REPLACEMENT (E1074010)

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Projected</u>	2024 <u>Proposed</u>
Cash Balance January 1	\$102,377	\$75,739	\$63,435	\$63,435
<u>Revenue</u>				
General Fund Allocation	80,000	100,000	100,000	120,000
Equipment Purchases Paid from Liquid Fuel Funds	-	93,294	109,881	93,294
Grants	-	151,261	-	207,816
Loan from the General Fund	-	-	-	-
Interest	56	100	49	50
SCASD (School Drive Project)	-	-	-	-
Rebate on Equipment	-	-	-	-
Sale Of Used Equipment	-	20,000	-	20,000
Total Revenue	80,056	364,655	209,930	441,160
<u>Expenditures</u>				
17,000 GVW dump truck replacement	-	-	73,438	-
30,000 GVW dump truck replacement	105,082	-	-	-
Skid Steer replacement	-	50,000	-	-
Zero Turn Mower replacement	-	-	10,400	-
One-Man Leaf Truck replacement	-	178,731	-	212,360
1 Ton Pick up & Plow replacement	-	-	-	50,000
Sign/Utility Truck replacement	-	-	-	75,000
Tilt Trailer replacement	6,316	-	-	-
F-250 Pick Up Truck Used	7,600	-	-	-
Mower Boom Arm-Hydradig New	-	-	21,483	-
Mill replacement	-	-	-	40,000
Bobcat Toolcat	-	-	59,435	-
Total Expenditures	118,998	228,731	164,756	377,360
Cash Balance December 31	\$63,435	\$211,663	\$108,609	\$127,235

**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 2024 program included an overlay of North Oak Lane from Galen Drive to Douglas Drive, microsurfacing of Grays Woods Boulevard from Scotia Road to the PennDOT line and milling and patching and crack sealing on various roads in the Township.

DESIGNATED RESERVE FUND: ROAD RESURFACING AND RECONSTRUCTION

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Projected</u>	2024 <u>Proposed</u>
Cash Balance January 1	\$81,492	\$38,776	\$4,557	\$9,112
<u>Revenue</u>				
General Fund Allocation	103,000	110,000	110,000	100,000
Liquid Fuel Tax	0	328,615	186,265	328,615
Rev. from SCBWA	-	-	-	-
Grants-County LFT	-	-	-	-
Due to Building Refurbishment	-	-	39,000	-
Due to Street Lights	-	-	41,000	-
Adjustment for payment of P&R Exp	-	-	-	-
Interest	64	50	37	50
Total Revenue	103,064	438,665	376,302	428,665
<u>Expenditures</u>				
Overlays -Expenditures	180,000	400,000	371,747	288,055
Patching	-	-	-	20,000
Microsurfacing	-	-	-	50,000
Crack Sealing	-	-	-	10,000
Road Crew materials (General Fund)	-	30,000	-	33,000
Total Expenditures	180,000	430,000	371,747	401,055
Cash Balance December 31	\$4,557	\$47,441	\$9,112	\$36,722

## **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.)

**DESIGNATED RESERVE FUND: BUILDINGS REFURBISHMENT**

Expected expenditures for 2024 include:

- |                                       |                 |
|---------------------------------------|-----------------|
| • Township Facilities Planning        | \$40,000        |
| • Chair Replacement (Meeting Room)    | \$10,000        |
| • Office Door Lock Upgrade Completion | \$14,000        |
| <b>Total</b>                          | <b>\$64,000</b> |

DESIGNATED RESERVE FUND: BUILDING REFURBISHMENT FUND

	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 FORECAST
BEGINNING YEAR BALANCE	\$34,432	\$103,737	\$6,828	\$84,519
<u>REVENUE</u>				
Appropriation	44,000	35,000	35,000	40,000
Due from General Fund			100,000	
Interest	22	150	17	25
TOTAL REVENUE	44,022	35,150	135,017	40,025
<u>EXPENSE</u>	71,627	96,812	57,326	64,000
YEAR END BALANCE	\$6,828	\$42,075	\$84,519	\$60,544

**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

	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 FORECAST
BEGINNING YEAR BALANCE	\$206,159	\$242,645	\$254,557	\$132,389
<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	\$551,478	\$7,500	\$0	7,500
Interest	\$77	\$250	\$107	100
<u>TOTAL REVENUE</u>	<u>551,555</u>	<u>7,750</u>	<u>107</u>	<u>7,600</u>
<u>EXPENSE</u>				
<u>Due to General Fund</u>	380,880	0	0	0
Debt Service	122,276	122,277	122,276	122,273
Consulting Fees - Delta	0	0	0	0
Consulting Fees - Design	0	0	0	0
	<u>503,156</u>	<u>122,277</u>	<u>122,276</u>	<u>122,273</u>
YEAR END BALANCE	<u>\$254,557</u>	<u>\$128,118</u>	<u>\$132,389</u>	<u>\$17,716</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 \$40,000 from this fund as the match for the Waddle/Vairo ARLE grant in 2024.

DESIGNATED RESERVE: TRAFFIC LIGHT REP

	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
BEGINNING YEAR BALANCE	\$88,229	\$88,229	\$88,229	\$88,229
<u>REVENUE</u>				
Allocation	0	0	0	34,000
<u>TOTAL REVENUE</u>	0	0	0	34,000
<u>TOTAL EXPENSE</u>	0	0	0	40,000
YEAR END BALANCE	\$88,229	\$88,229	\$88,229	\$82,229

**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 34.5 cents per front foot. The current rate for hydrant services from the State College Borough Water Authority is \$408 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

	2022 Actual	2023 Budget	2023 Projected	2024 Forecast
Balance January 1	(\$7,649)	\$3,377	(\$17,181)	(\$32,677)
Assessments	75,467	90,556	76,876	115,314
Due To General Fund	0	0	0	
Reserve for Dry Hydrant	0	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	(85,548)	(92,208)	(92,922)	(93,432)
Balance December 31	(\$17,181)	\$2,275	(\$32,677)	-\$10,244
<b><u>Cash Balance Allocations</u></b>				
General	(\$30,931)	(\$12,025)	(\$46,977)	(\$25,094)
Dry Hydrants	13,750	14,300	14,300	14,850
Total Cash Balance	(\$17,181)	\$2,275	(\$32,677)	(\$10,244)
				Cedar Cliff
				12,100
				550
				<u>12,650</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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	2024 Proposed
Balance January 1	\$74,129	\$76,726	\$71,769	\$68,933
Assessments	29,514	28,892	29,640	29,766
Net Assessment transferred From General Fund	29,514	28,892	29,640	29,766
Payments	31,874	28,786	32,476	33,090
Repair/Replacement	0	0	0	0
	<u>31,874</u>	<u>28,786</u>	<u>32,476</u>	<u>33,090</u>
Balance December 31	<u>\$71,769</u>	<u>\$76,832</u>	<u>\$68,933</u>	<u>\$65,609</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 \$913,330 as of December 31, 2022. 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 2023, 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>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Projected</u>	<u>2024 Proposed</u>
Balance January 1	\$30,202	\$30,145	\$30,147	\$30,152
<u>Revenue</u>				
Appropriation	54,440	106,512	119,720	66,880
Interest	15	25	15	15
Total Revenue	<u>54,455</u>	<u>106,537</u>	<u>119,735</u>	<u>66,895</u>
<u>Expenses</u>				
Payments made from fund	<u>54,510</u>	<u>106,512</u>	<u>119,730</u>	<u>66,880</u>
Total Expenses	<u>54,510</u>	<u>106,512</u>	<u>119,730</u>	<u>66,880</u>
Balance December 31	<u>\$30,147</u>	<u>\$30,170</u>	<u>\$30,152</u>	<u>\$30,167</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

	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 PROPOSED
BEGINNING YEAR BALANCE	\$11,966	\$3,407	\$207	\$207
<u>REVENUE</u>				
Allocation	0	25,000	25,000	25,000
Interest	5	50	6	5
<u>TOTAL REVENUE</u>	5	25,050	25,006	25,005
<u>TOTAL EXPENSE</u>	11,764	10,000	21,495	10,000
YEAR END BALANCE	\$207	\$18,457	\$3,718	\$15,212

**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 2013, four more intersections were 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 2024 represents funds for stormwater pipe rehabilitation.

DESIGNATED RESERVE FUND: ENCUMBRANCES

	2022 ACTUAL	2023 BUDGET	2023 PROJECTED	2024 FORECAST
ENCUMBERED FUNDS, Beginning Balance	\$193,488	\$0	\$159,488	\$84,488
	0	0	0	0
EXPENDITURE				
Return Excess Funds to General Fund	34,000	0	75,000	0
	34,000	0	75,000	0
YEAR END BALANCE	\$159,488	\$0	\$84,488	\$84,488
Balance Reserved For:				
Economic Development (2012)	25,000	0	0	0
Traffic Signal Upgrades-Battery Backups (2014)	49,988	0	49,988	49,988
Solar Panels (2017)	50,000	0	0	0
Stormwater Pipe Rehabilitation (2021)	34,500	0	34,500	34,500
	\$159,488	\$0	\$84,488	\$84,488