

**CENTRE REGION COUNCIL OF GOVERNMENTS  
CAPITAL IMPROVEMENT & REPLACEMENT PLAN  
2024-2028**

**Compiled by:** Jennifer Steigelman  
**Date:** April 17, 2023

# CENTRE REGION COUNCIL OF GOVERNMENTS

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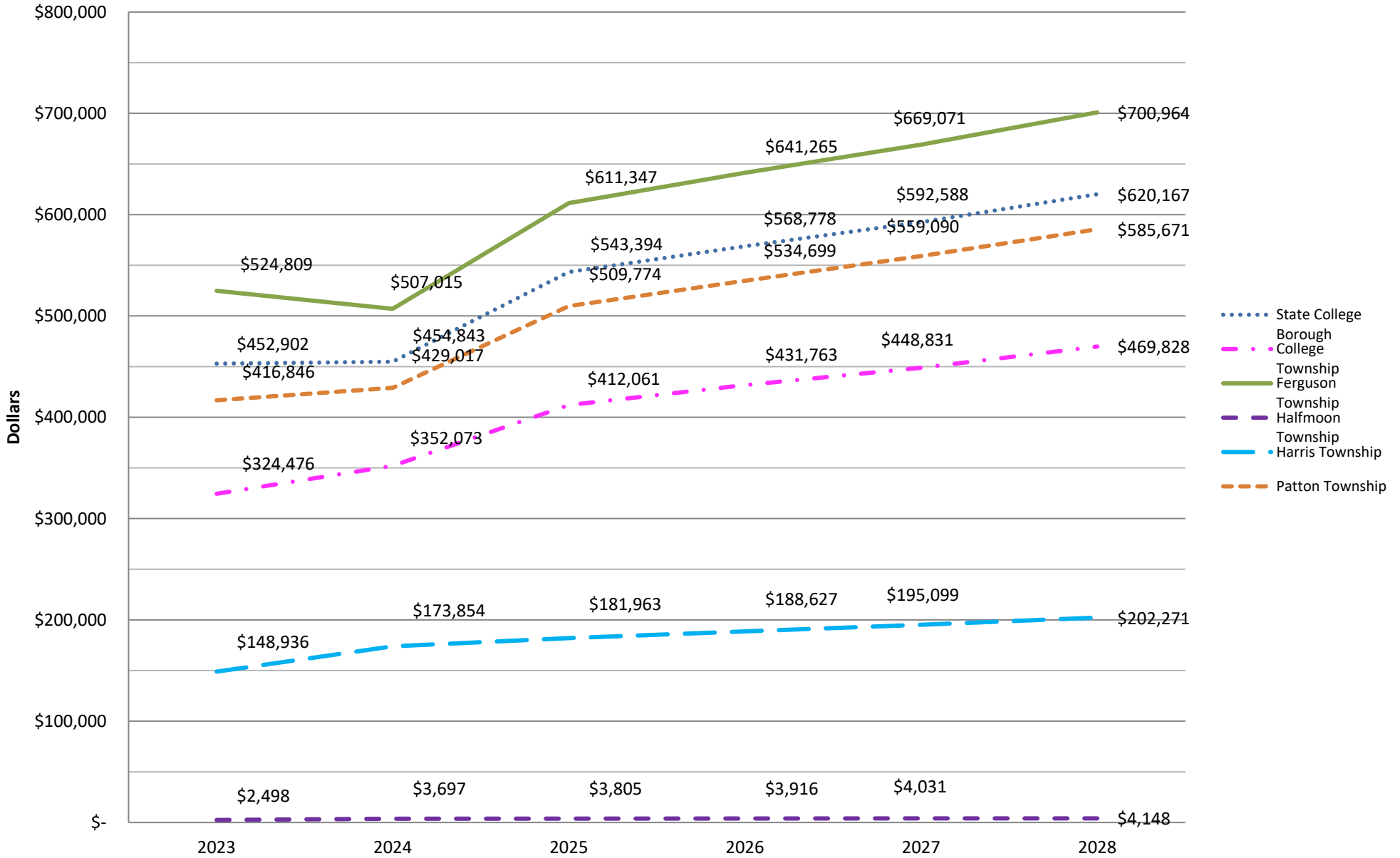
The Centre Region Council of Governments Executive Director, Agency Directors, and Finance Director are pleased to present the 2024-2028 Capital Improvement and Replacement Plan (CIP) for your review. To qualify for this CIP, the cost of the item being purchased or replaced would have to be \$10,000 or greater.

The CIP is presented in three distinct sections. Summary charts to inform you of the funding sources in total and municipal shares by agency along with the distribution of expenditures by program by year. The debt repayment amounts do not appear in the distribution of expenditures. Cash inflows for those debt obligations do appear in the funding source charts. Detailed information by "COG Fund" and year is also provided. The goal of this information is not only to identify and explain the proposed expenditures, but to also identify and quantify the funding stream. The report contains information related to the cost of maintenance and repair for COG owned vehicles and large equipment/apparatus. The fixed assets policy and procedures for COG is also provided.

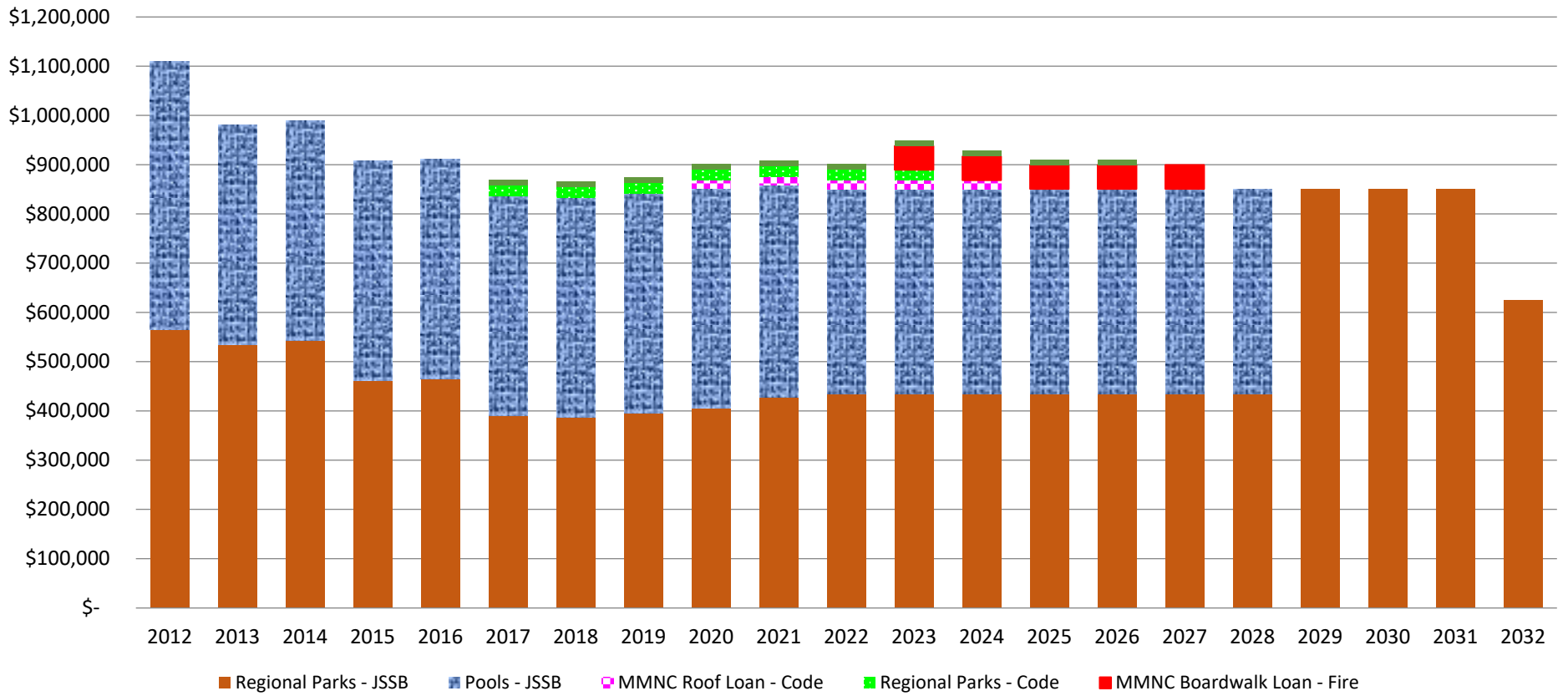
Agencies are maintaining a fund balance in some of the programs at the end of each year. This is necessary to begin funding future large expenditures in each program. While the proposed CIP tracks information for the next five years, underlying calculations go out much further, in some instances greater than 25 years, to ensure COG is adequately funding its future facilities, apparatus, and equipment needs.

If you have any questions regarding this **DRAFT** report, please do not hesitate to contact the COG Interim Finance Director, Jennifer Steigelman, at 231-3062 or [jsteigelman@crcog.net](mailto:jsteigelman@crcog.net)

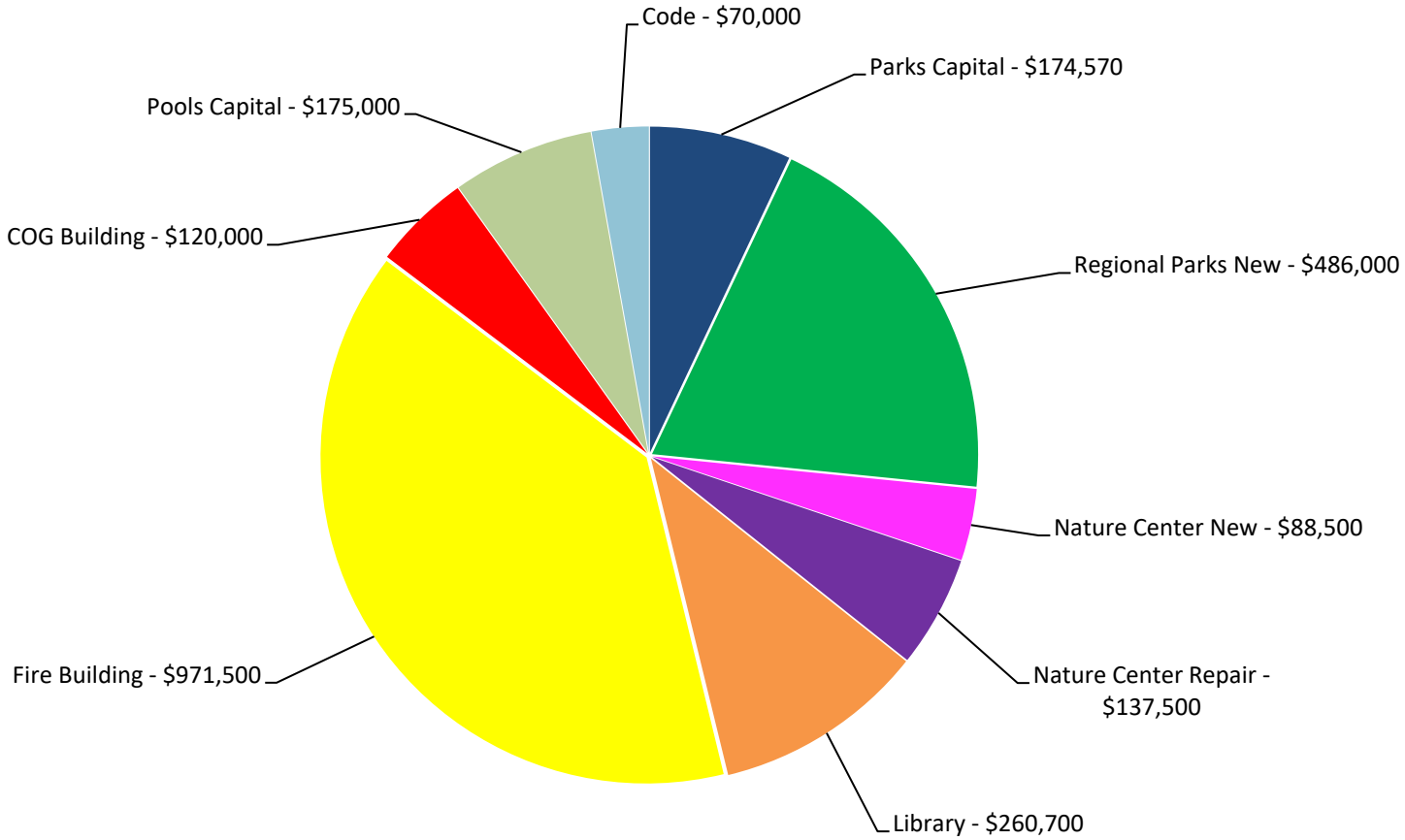
# Shares by Municipality - 2023 to 2028



## Debt Repayment Projection - Pools and Regional Parks



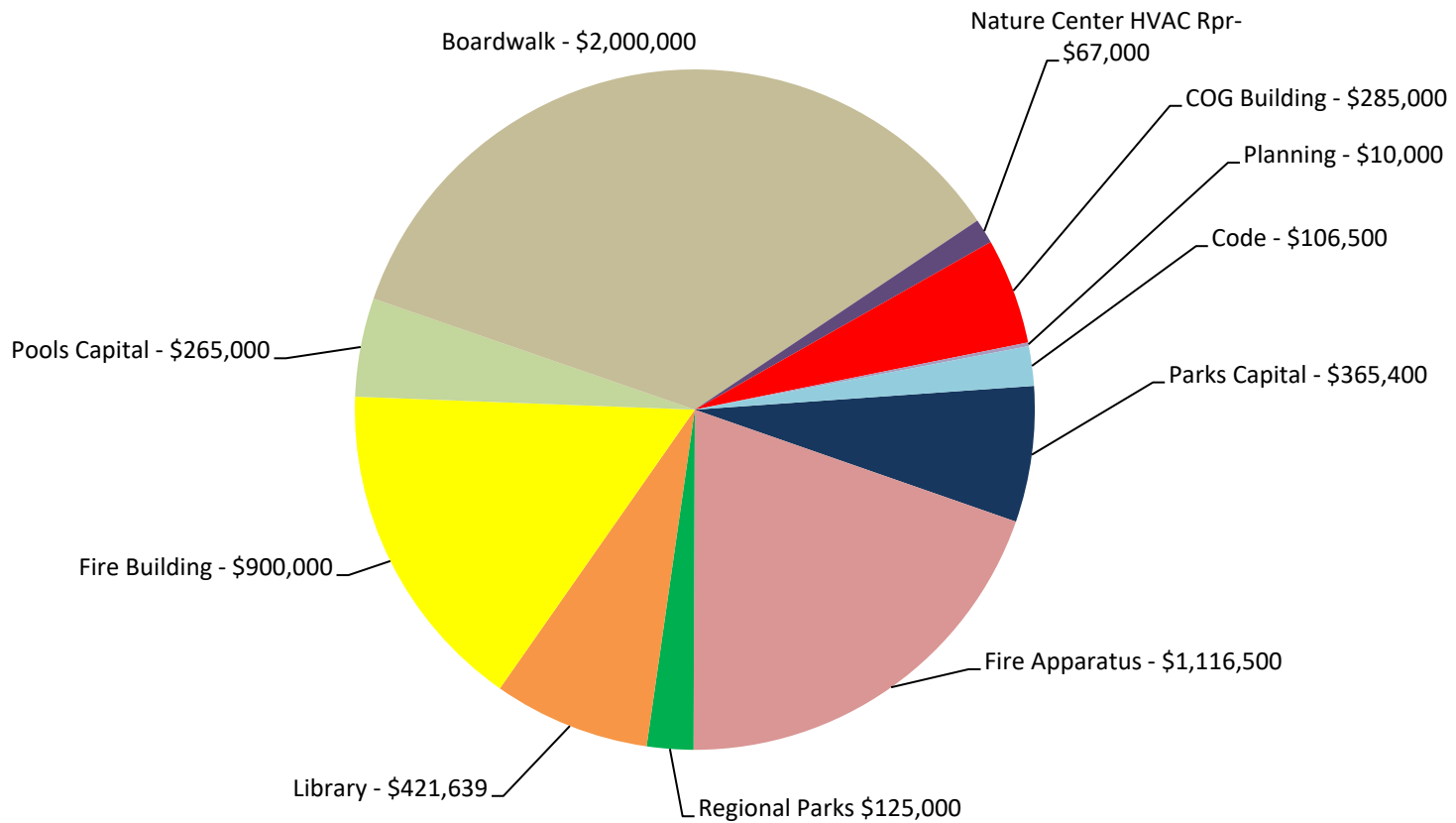
# CIP Expenditures 2024 by Program



**Major Items:**

- Fire: Storage Building \$737,500
- Fire: Station Repairs & Improvements \$234,000
- Regional Parks: Pavilion \$300,000

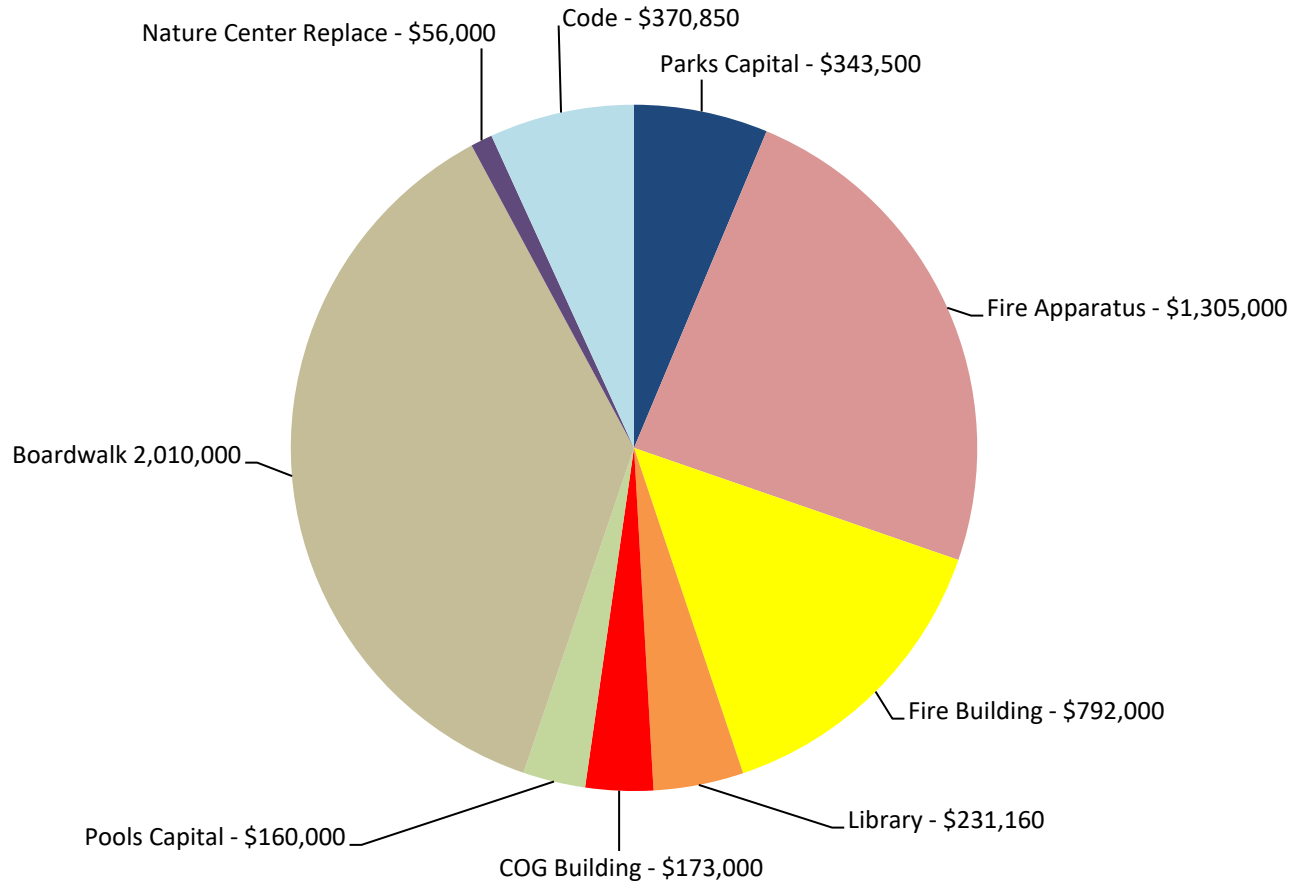
## CIP Expenditures 2025 by Program



### Major Items:

- Boardwalk \$2,000,000
- Fire: Storage Building \$737,500
- Parks Capital \$365,400

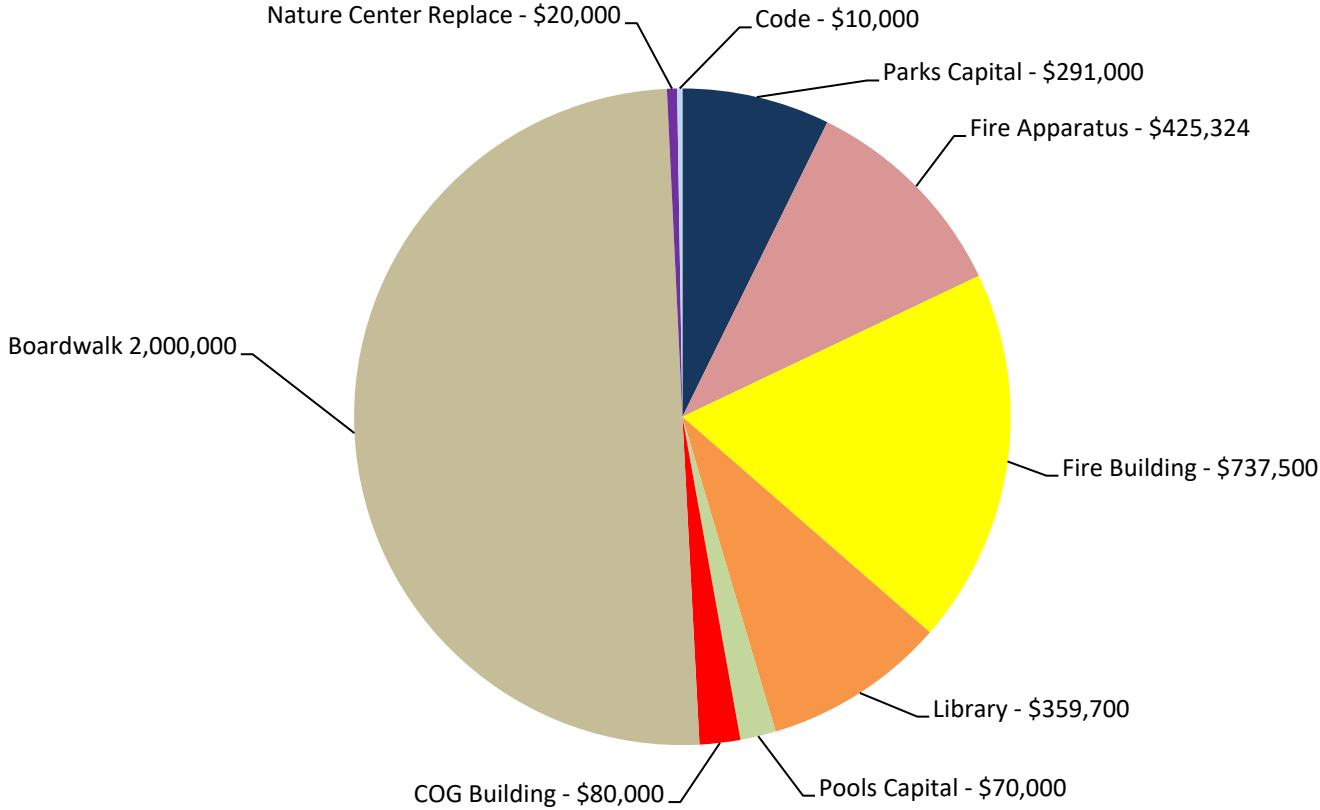
# CIP Expenditures 2026 by Program



## Major Items:

- Boardwalk \$2,000,000
- Fire: Apparatus \$1,305,000
- Fire: Storage Building \$737,500

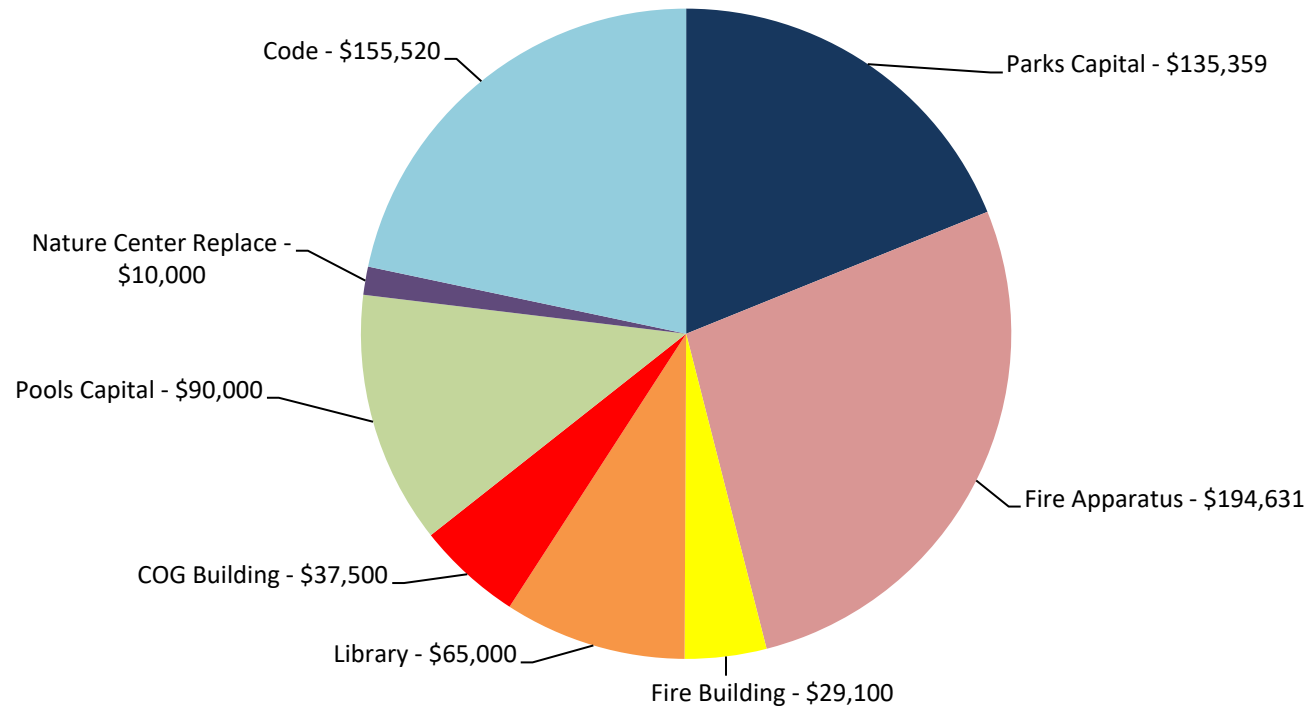
# CIP Expenditures 2027 by Program



**Major Items:**

- Boardwalk \$2,000,000
- Fire: Storage Building \$737,500
- Fire: Apparatus \$425,324

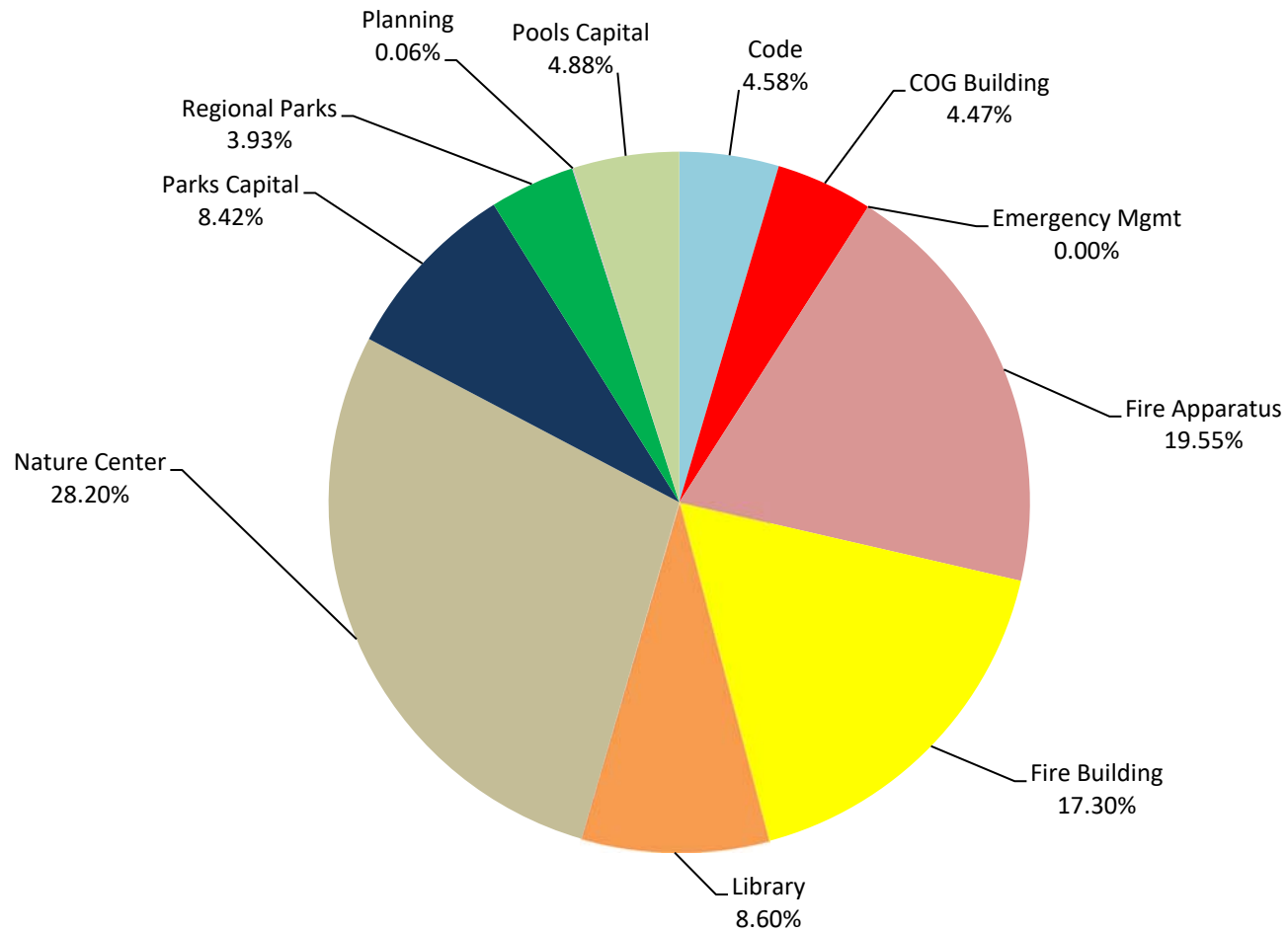
## CIP Expenditures 2028 by Program



### Major Items:

- Fire Apparatus \$194,631
- Code Vehicles \$155,520
- Parks Capital \$135,359

# Total CIP Expenditures - 2024-2028



**Parks Capital Equipment - Fund C21**  
**Capital Improvement Plan - 2024 through 2028**

	2024	2025	2026	2027	2028
	-----	-----	-----	-----	
Beginning Fund Balance	\$ 536,817	\$ 626,095	\$ 571,996	\$ 589,765	\$ 711,433
23.25% State College Borough	\$ 60,450	\$ 71,322	\$ 82,770	\$ 94,546	\$ 97,004
17.34% College Township	\$ 45,084	\$ 53,192	\$ 61,730	\$ 70,513	\$ 72,346
27.36% Ferguson Township	\$ 71,136	\$ 83,930	\$ 97,402	\$ 111,259	\$ 114,152
10.28% Harris Township	\$ 26,728	\$ 31,535	\$ 36,597	\$ 41,804	\$ 42,891
23.25% Patton Township	\$ 60,450	\$ 71,322	\$ 82,770	\$ 94,546	\$ 97,004
<b>Total Revenues</b>	<b>\$ 263,848</b>	<b>\$ 311,301</b>	<b>\$ 361,269</b>	<b>\$ 412,668</b>	<b>\$ 423,397</b>
Replace 242 2013 Toro 4500-D Mower	\$ 94,000	\$ -	\$ -	\$ -	\$ -
Replace 180 2010 Chevrolet Silverado	\$ 39,700	\$ -	\$ -	\$ -	\$ -
Replace 152 2010 Ford Escape XLT	\$ 28,870	\$ -	\$ -	\$ -	\$ -
Replace 216 2007 John Deere Gator Truckster	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Replace 235 2012 GMC Sierra	\$ -	\$ 49,435	\$ -	\$ -	\$ -
Replace 244 2015 Ford F-250	\$ -	\$ 49,435	\$ -	\$ -	\$ -
Replace 245 2002 Ford F-250 (From Code)	\$ -	\$ 49,435	\$ -	\$ -	\$ -
Replace 234 2012 Toro Groundsmaster 360 Mower	\$ -	\$ 44,505	\$ -	\$ -	\$ -
Replace 222 2009 Chevrolet Silverado 1500	\$ -	\$ 40,850	\$ -	\$ -	\$ -
Replace 229 2011 GMC Sierra	\$ -	\$ 40,850	\$ -	\$ -	\$ -
Replace 213 2010 Toro Infield Pro	\$ -	\$ 34,000	\$ -	\$ -	\$ -
Replace 167 2011 Ford Escape	\$ -	\$ 29,890	\$ -	\$ -	\$ -
Replace 272 2008 Ford E350 Chassis Box Truck	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Replace 246 2014 Kubota Mower	\$ -	\$ 12,000	\$ -	\$ -	\$ -
Replace 206 2005 Landpride Slit Seeder	\$ -	\$ -	\$ 12,000	\$ -	\$ -
Replace 221 2009 Chevrolet Express Van	\$ -	\$ -	\$ 65,000	\$ -	\$ -
Replace 250 2015 Ford F-250 4X4	\$ -	\$ -	\$ 50,900	\$ -	\$ -
Replace 243 2013 Chevy Silverado Extend Cab	\$ -	\$ -	\$ 42,100	\$ -	\$ -
Replace 225 2011 Toro 360	\$ -	\$ -	\$ 38,000	\$ -	\$ -
Replace 249 2014 Toro SandPro ballfield machine	\$ -	\$ -	\$ 34,000	\$ -	\$ -
Replace 230 2011 Turfpro Procure Turf Aerator	\$ -	\$ -	\$ 29,500	\$ -	\$ -
Replace 205 2005 Aerovator	\$ -	\$ -	\$ 12,000	\$ -	\$ -
Replace 174 2000 John Deere Skid Steer	\$ -	\$ -	\$ 60,000	\$ -	\$ -
Replace 251 2015 Ford F-150 Ext Cab 4X4	\$ -	\$ -	\$ -	\$ 43,400	\$ -
Replace 240 2013 Smithco Ballfield Groomer	\$ -	\$ -	\$ -	\$ 34,000	\$ -
Replace 211 2007 Turf Top Dresser Unit	\$ -	\$ -	\$ -	\$ 21,000	\$ -
Replace 226 2011 Bobcat Utility Truckster	\$ -	\$ -	\$ -	\$ 18,500	\$ -
Replace 247 2014 Bobcat Skidsteer	\$ -	\$ -	\$ -	\$ 70,000	\$ -
Replace 224 2009 GMC Sierra 3500	\$ -	\$ -	\$ -	\$ 54,100	\$ -
Replace 207 2005 Kubota Tractor	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Replace 238 2013 Kubota Tractor	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Replace 252 2015 Ford F-150 Short Cab 4X4	\$ -	\$ -	\$ -	\$ -	\$ 22,359
Replace 241 2013 Bobcat 3200GSTD Utility Truckster	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Replace 182 2014 Toro 1100 Sprayer	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Replace 239 2013 Kubota RTV 400 Truckster	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Replace 248 2014 Bobcat Utility Truckster	\$ -	\$ -	\$ -	\$ -	\$ 15,000
<b>Total Expenditures</b>	<b>\$ 174,570</b>	<b>\$ 365,400</b>	<b>\$ 343,500</b>	<b>\$ 291,000</b>	<b>\$ 135,359</b>
Ending Fund Balance	<b>\$ 626,095</b>	<b>\$ 571,996</b>	<b>\$ 589,765</b>	<b>\$ 711,433</b>	<b>\$ 999,471</b>

**Parks Capital – Fund C21**  
**Capital Improvement Plan – 2024 Through 2028**

**2024:**

Replace asset #242, a 2013 Toro 4500 10' mower, in 2024. The mower will be 11 years old in 2024 and nearing the end of its useful life. The estimated cost to replace the 2013 Toro 4500 mower is \$94,000.

Replace Asset #180, a 2010 Chevy Silverado Truck, in 2024. The Chevy Silverado will be 14 years old and reaching the end of its useful like. The estimated cost to replace the 2010 Chevy Silverado is \$39,700.

Replace Asset #152, a 2010 Ford Escape XLT, in 2024. The Ford Escape will be 14 years old and reaching the end of its useful like. The estimated cost to replace the 2010 Ford Escape is \$28,870.

Replace Asset #216, a 2007 John Deere Gator Truckster, in 2024. The John Deere will be 17 years old and reaching the end of its useful like. The estimated cost to replace the 2010 Ford Escape is \$12,000.

**2025:**

Replace Asset #235, a 2012 GMC Sierra, in 2025. The truck will be 13 years old and reaching the end of its useful life. The estimated cost to replace the 2012 GMC Sierra is \$49,435.

Replace Asset #244, a 2015 Ford F-250, in 2025. The Ford F-150 will be 10 years old and reaching the end of its useful life. The estimated cost to replace the 2015 Ford F-250 is \$49,435.

Replace Asset #245, a 2002 Ford F-250 (from Code), in 2025. The Ford F-250 will be 23 years old and reaching the end of its useful life. The estimated cost to replace the 2002 Ford F-250 is \$49,435.

Replace Asset #234, a 2012 Toro Groundsmaster 360 Mower, in 2025. The Toro Groundsmaster will be 13 years old and reaching the end of its useful life. The estimated cost to replace the 2012 Toro Groundsmaster mower is \$44,505.

Replace Asset #222, a 2009 Chevrolet Silverado 1500, in 2025. The Chevrolet Silverado will be 16 years old and reaching the end of its useful life. The estimated cost to replace the 2009 Chevrolet Silverado 1500 is \$40,850.

Replace Asset #229, a 2011 GMC Sierra, in 2025. The GMC Sierra will be 14 years old and reaching the end of its useful life. The estimated cost to replace the 2011 GMC Sierra is \$40,850.

Replace Asset #213, a 2010 Toro Infield Pro, in 2025. The Toro Infield Pro will be 15 years old and reaching the end of its useful life. The estimated cost to replace the 2010 Toro Infield Pro is \$34,000.

Replace Asset #167, a 2011 Ford Escape, in 2025. The Ford Escape will be 14 years old and reaching the end of its useful life. The estimated cost to replace the 2011 Ford Escape is \$29,890.

Replace Asset #272, a 2008 Ford E350 Chassis Box Truck, in 2025. The Ford E350 Chassis Box Truck will be 17 years old and reaching the end of its useful life. The estimated cost to replace the 2008 Ford E350 Chassis Box Truck is \$15,000.

Replace Asset #246, a 2014 Kubota Mower, in 2025. The Kubota Mower will be 11 years old and reaching the end of its useful life. The estimated cost to replace the 2005 Kubota Mower is \$12,000.

**2026:**

Replace Asset #206, a 2005 Landpride Slit Seeder, in 2026. The Landpride Slit Seeder will be 21 years old and reaching the end of its useful life. The estimated cost to replace the 2005 Landpride Slit Seeder is \$12,000.

Replace Asset #221, a 2009 Chevrolet Express Van, in 2026. The Chevrolet Express Van will be 17 years old and reaching the end of its useful life. The estimated cost to replace the 2009 Chevrolet Express Van is \$65,000.

Replace Asset #250, a 2015 Ford F-250 4x4, in 2026. The Ford F-250 4x4 will be 11 years old and reaching the end of its useful life. The estimated cost to replace the 2015 Ford F-250 4x4 is \$50,900.

Replace Asset #243, a 2013 Chevy Silverado Extend Cab, in 2026. The Chevy Silverado Extend Cab will be 13 years old and reaching the end of its useful life. The estimated cost to replace the 2013 Chevy Silverado Extend Cab is \$42,100.

Replace Asset #225, a 2011 Toro 360, in 2026. The Toro 360 will be 15 years old and reaching the end of its useful life. The estimated cost to replace the 2011 Toro 360 is \$38,000.

Replace Asset #249, a 2014 Toro SandPro ballfield machine, in 2026. The ballfield machine will be 12 years old and reaching the end of its useful life. The estimated cost to replace the 2014 Toro SandPro ballfield machine is \$34,000.

Replace Asset #230, a 2011 Turfpro Procure Turf Aerator in 2026. The Turfpro Procure Turf Aerator will be 15 years old and reaching the end of its useful life. The estimated cost to replace the 2011 Turfpro Procure Turf Aerator is \$29,500.

Replace Asset #205, a 2005 Aerovator, in 2026. The Aerovator will be 21 years old and reaching the end of its useful life. The estimated cost to replace the 2005 Aerovator is \$12,000.

Replace Asset #174, a 2000 John Deere Skid Steer, in 2026. The John Deere Skid Steer will be 26 years old and reaching the end of its useful life. The estimated cost to replace the 2000 John Deere Skid Steer is \$60,000.

**2027:**

Replace Asset #251, a 2015 Ford F-150 Extended Cab, in 2027. The Ford F-150 will be 12 years old and reaching the end of its useful life. The estimated cost to replace the 2015 Ford F-150 Extended Cab is \$43,400.

Replace Asset #240, a 2013 Smithco Ballfield Groomer, in 2027. The Ballfield Groomer will be 14 years old and reaching the end of its useful life. The estimated cost to replace the 2013 Smithco Ballfield Groomer is \$34,000.

Replace Asset #211, a 2007 Turf Top Dresser Unit, in 2027. The Turf Top Dresser Unit will be 20 years old and reaching the end of its useful life. The estimated cost to replace the 2007 Turf Top Dresser Unit is \$21,000.

Replace Asset #226, a 2011 Bobcat Utility Truckster, in 2027. The Bobcat Utility Truckster will be 16 years old and reaching the end of its useful life. The estimated cost to replace the 2011 Bobcat Utility Truckster is \$18,500.

Replace Asset #247, a 2014 Bobcat Skid Steer, in 2027. The skid steer will be 13 years old and reaching the end of its useful life. The estimated cost to replace the 2014 Bobcat Skid Steer is \$70,000.

Replace Asset #224, a 2009 GMC Sierra 3500, in 2027. The GMC Sierra 3500 will be 18 years old and reaching the end of its useful life. The estimated cost to replace the 2009 GMC Sierra 3500 is \$54,100.

Replace Asset #207, a 2005 Kubota Tractor, in 2027. The Kubota Tractor will be 22 years old and reaching the end of its useful life. The estimated cost to replace the 2005 Kubota Tractor is \$50,000.

**2028:**

Replace Asset #238, a 2013 Kubota Tractor, in 2027. The Kubota Tractor will be 14 years old and reaching the end of its useful life. The estimated cost to replace the 2013 Kubota Tractor is \$50,000.

Replace Asset #252, a 2015 Ford F-150 Short Cab 4x4, in 2028. The Ford F-150 will be 13 years old and reaching the end of its useful life. The estimated cost to replace the 2015 Ford F-150 Short Cab 4x4 is \$22,359.

Replace Asset #241, a 2013 Bobcat 3200GSTD Utility Truckster, in 2028. The Bobcat 3200GSTD Utility Truckster will be 15 years old and reaching the end of its useful life. The estimated cost to replace the 2013 Bobcat 3200GSTD Utility Truckster is \$18,000.

Replace Asset #182, a 2014 Toro 1100 Sprayer, in 2028. The Toro 1100 Sprayer will be 14 years old and reaching the end of its useful life. The estimated cost to replace the 2014 Toro 1100 Sprayer is \$15,000.

Replace Asset #239, a 2013 Kubota RTV 400 Truckster, in 2028. The Kubota RTV 400 Truckster will be 15 years old and reaching the end of its useful life. The estimated cost to replace the 2013 Kubota RTV 400 Truckster is \$15,000.

Replace Asset #248, a 2014 Bobcat Utility Truckster, in 2028. The Bobcat Utility Truckster will be 14 years old and reaching the end of its useful life. The estimated cost to replace the 2014 Bobcat Utility Truckster is \$15,000.

**Fire - Fund C31**  
**Capital Improvement Plan - 2024 through 2028**

<u>Apparatus</u>	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ 1,281,086	\$ 1,835,242	\$ 1,487,379	\$ 845,794	\$ 1,295,287
25.81% State College Borough	\$ 95,123	\$ 105,350	\$ 115,842	\$ 126,607	\$ 137,652
19.27% College Township	\$ 71,020	\$ 78,655	\$ 86,489	\$ 94,526	\$ 102,772
30.39% Ferguson Township	\$ 112,003	\$ 124,044	\$ 136,398	\$ 149,074	\$ 162,079
24.19% Patton Township	\$ 89,152	\$ 98,737	\$ 108,571	\$ 118,661	\$ 129,012
0.34% Benner Independent	\$ 1,253	\$ 1,388	\$ 1,526	\$ 1,668	\$ 1,813
24.90% Penn State University	\$ 122,196	\$ 135,333	\$ 148,812	\$ 162,641	\$ 176,830
Loan Reimbursements	\$ 48,540	\$ 48,540	\$ 48,540	\$ 48,540	\$ -
Sales & Relief Contributions	\$ 14,869	\$ 176,590	\$ 17,237	\$ 173,100	\$ 14,735
Total Revenues	<u>\$ 554,156</u>	<u>\$ 768,637</u>	<u>\$ 663,415</u>	<u>\$ 874,817</u>	<u>\$ 724,893</u>
Replace Engine 5-1 2005 Pierce pumper - Chassis (2024)	\$ -	\$ 960,000	\$ -	\$ -	\$ -
Replace Service 55 (2025)	\$ -	\$ 76,500	\$ -	\$ -	\$ -
Replace Engine 5-1 2005 Pierce pumper - Upfitting (2025)	\$ -	\$ 80,000	\$ -	\$ -	\$ -
Replace Rescue 5 Spartan Rescue - Chassis (2026)	\$ -	\$ -	\$ 1,305,000	\$ -	\$ -
Replace Rescue 5 Spartan Rescue - Upfitting (2027)	\$ -	\$ -	\$ -	\$ 101,886	\$ -
Replace Chief 5 2020 Ford Interceptor (2027)	\$ -	\$ -	\$ -	\$ 94,481	\$ -
Replace Chief 55 2020 Ford Interceptor (2027)	\$ -	\$ -	\$ -	\$ 94,481	\$ -
Replace Command 5 2020 Chevy Tahoe (2027)	\$ -	\$ -	\$ -	\$ 134,476	\$ -
Replace Spec Response Unit 5 - 2006 Chevrolet from PSU	\$ -	\$ -	\$ -	\$ -	\$ 194,631
Total Expenditures	<u>\$ -</u>	<u>\$ 1,116,500</u>	<u>\$ 1,305,000</u>	<u>\$ 425,324</u>	<u>\$ 194,631</u>
Ending Fund Balance	<u>\$ 1,835,242</u>	<u>\$ 1,487,379</u>	<u>\$ 845,794</u>	<u>\$ 1,295,287</u>	<u>\$ 1,825,549</u>

<u>Building</u>	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ (93,202)	\$ 2,175,468	\$ 1,521,883	\$ 982,705	\$ 504,601
25.81% State College Borough	\$ 56,409	\$ 57,876	\$ 59,381	\$ 60,925	\$ 62,509
19.27% College Township	\$ 42,116	\$ 43,211	\$ 44,334	\$ 45,487	\$ 46,670
30.39% Ferguson Township	\$ 66,419	\$ 68,146	\$ 69,918	\$ 71,736	\$ 73,601
24.19% Patton Township	\$ 52,868	\$ 54,243	\$ 55,653	\$ 57,100	\$ 58,585
0.34% Benner Independent	\$ 743	\$ 762	\$ 782	\$ 802	\$ 823
9.00% Penn State University	\$ 21,615	\$ 22,177	\$ 22,754	\$ 23,346	\$ 23,953
Loan for Storage Building	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>\$ 3,240,170</u>	<u>\$ 246,415</u>	<u>\$ 252,822</u>	<u>\$ 259,396</u>	<u>\$ 266,141</u>
New Storage Building (4 year investment)	\$ 737,500	\$ 737,500	\$ 737,500	\$ 737,500	\$ -
Main Station HVAC improvements (year 1 of 2)	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Patton Station HVAC improvements	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Patton Township Roof repairs	\$ 25,000	\$ -	\$ -	\$ -	\$ -
College Township Station HVAC	\$ 15,000	\$ -	\$ -	\$ -	\$ -
College Township Station Electrical	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Main Station Plumbing	\$ 14,000	\$ -	\$ -	\$ -	\$ -
Main Station Interior Improvements	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Main Station HVAC improvements (year 2 of 2)	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Main Station block and brick restriking (interior - year 1 of 2)	\$ -	\$ 12,500	\$ -	\$ -	\$ -
Main Station Interior Improvements (year 2)	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Patton Township Station Electrical	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Main Station Exterior	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Main Station block and brick restriking (exterior - year 2 of 2)	\$ -	\$ -	\$ 12,500	\$ -	\$ -
College Township Interior Improvements	\$ -	\$ -	\$ 32,000	\$ -	\$ -
Patton Township Station Exterior	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Replace Office Furniture in the Borough Station	\$ -	\$ -	\$ -	\$ -	\$ 29,100
Total Expenditures	<u>\$ 971,500</u>	<u>\$ 900,000</u>	<u>\$ 792,000</u>	<u>\$ 737,500</u>	<u>\$ 29,100</u>
Ending Fund Balance	<u>\$ 2,175,468</u>	<u>\$ 1,521,883</u>	<u>\$ 982,705</u>	<u>\$ 504,601</u>	<u>\$ 741,642</u>

**Fire – Fund C31**  
**Capital Improvement Plan – 2024 Through 2028**

**Vehicles:**

2024

No vehicles anticipated for replacement.

2025

C31-V15 – Replace Engine 5-1, a 2005 Pierce Pumper, as it will be 20 years old and reaching the end of its useful life. The plan is for the pumper to be replaced with a new pumper at an estimated cost of \$960,000. This cost was moved from 2024 to 2025 due to the lack of incentive to pre-pay as in the past.

C31-V15 - Engine 5-1 Upfitting – the chassis for the replacement Engine 5-1 will be ordered in early 2024 with an anticipated arrival in early 2025. These are the additional costs such as equipment mounting, radio installation, etc.

C31-V17 – Replace Service 55, a 2018 Ford F-350 Crew Cab, will be 7 years old at that point and heavily used as a primary response vehicle during its life. The estimated cost to replace the 2018 Ford F-350 is \$76,500.

2026

C31-V18 – Replace Rescue 5, a 2001 Spartan Rescue Truck, in 2026. Rescue 5 will be 25 years old at that point and the Fire Director and Assistant Chief – Field Services feel that it will be reaching the end of its useful life. The estimated cost to replace the 2001 Spartan Rescue Truck is \$1,305,000.

2027

Rescue 5 Upfitting – the chassis for the replacement of Rescue 5 will be ordered in 2026 with an anticipated arrival in 2027. These are the additional costs such as equipment mounting, radio installation, etc.

C31-V19 – Replace Chief 5, a 2020 Ford Interceptor, which will be 7 years old. The estimated cost to replace the 2020 Ford Interceptor is \$94,481.

C31-V20 – Replace Chief 55, a 2020 Ford Interceptor, which will be 7 years old. The estimated cost to replace the 2020 Ford Interceptor is \$94,481.

C31-V21 – Replace Command, a 2020 Chevy Tahoe, which will be 7 years old. The estimated cost to replace the 2020 Chevy Tahoe is \$134,476.

## 2028

C31-V22 – Replace Special Response Unit 5, a 2006 Chevy Silverado obtained from Penn State University. The estimated cost to replace this piece of apparatus is \$194,631.

### **Buildings:**

New Storage Building – This plan requests a four-year investment for the construction of a stand-alone storage facility. At this time, Ferguson Township is considering the construction of a fourth fire station which will greatly impact the decision to construct a stand-alone storage facility. This project will not require any additional apparatus, but there will be additional on-going building capital costs related to either a new fire station or storage facility that are not contemplated in the CIP at this time.

Main Station HVAC improvements – this plan splits the original 2023 request of \$150,000, which was not approved in the 2023 budget, to perform the necessary HVAC improvements at the Borough Fire station over a two-year period splitting the cost evenly at \$75,000 between 2024 and 2025.

Patton Station HVAC improvements – this plan requests \$35,000 of HVAC improvements at the Patton Fire Station during 2024. This was originally listed as Patton Township Station Plumbing on previous versions of the CIP.

Patton Station Roof Repairs – this plan requests \$25,000 of necessary repairs to the roof of the Patton Fire Station during 2024. This was originally listed as Patton Township Station Exterior on previous versions of the CIP.

Main Station block and brick restriking – This project was originally scheduled to be phased over a two-year period for a total cost of \$25,000 beginning in 2023. This project has been delayed to staff turnover and is not anticipated to be bid until sometime in 2024, therefore, it is requested that this project be shifted to 2025 and 2026 at \$12,500 per year.

**Regional Parks - Fund R15  
Capital Improvement Plan - 2024 through 2028**

<b><u>New Construction</u></b>	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ 460,000	\$ 335,001	\$ 1,710,001	\$ 935,001	\$ 1,210,001
23.25% State College Borough	\$ 21,158	\$ 23,250	\$ -	\$ -	\$ -
17.34% College Township	\$ 15,779	\$ 17,340	\$ -	\$ -	\$ -
27.36% Ferguson Township	\$ 24,898	\$ 27,360	\$ -	\$ -	\$ -
10.28% Harris Township	\$ 9,355	\$ 10,280	\$ -	\$ -	\$ -
21.77% Patton Township	\$ 19,811	\$ 21,770	\$ -	\$ -	\$ -
Loan Draws - Regional Parks Loan	\$ -	\$ 1,350,000	\$ -	\$ -	\$ -
Grant / Gifts (Oak Hall Phase 2)	\$ -	\$ -	\$ -	\$ 350,000	\$ -
Grant/ Gifts (Indoor Feasibility)		\$ 50,000			
Grants/Gifts (For Whitehall All-Season Pavilion)	\$ 270,000	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 361,001</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ -</b>
Hess: Engineering review and design Bathroom/ Concession/storage	\$ 46,000	\$ -	\$ -	\$ -	\$ -
Hess: Replace roof & siding on garage storage	\$ 30,000				
Oak Hall: Driveway paving, grading & piping to address drainage issues	\$ 110,000				
Whitehall: Pavilion (further evaluation needed)	\$ 300,000				
Oak Hall: Phase II			\$ 775,000	\$ -	\$ -
Indoor Recreation Facility Feasibility Study	\$ -	\$ 125,000	\$ -	\$ -	\$ -
New Electrical Service - Electric Vehicles/ Equipment (TBD Location)				\$ 75,000	
<b>Total Expenditures</b>	<b>\$ 486,000</b>	<b>\$ 125,000</b>	<b>\$ 775,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 335,001</b>	<b>\$ 1,710,001</b>	<b>\$ 935,001</b>	<b>\$ 1,210,001</b>	<b>\$ 1,210,001</b>

Note: The Oak Hall Road Regional Park driveway needs to be evaluated for potential pavement. Costs are estimated at \$20 per sq. yard to pave and pipe (as necessary) the driveway portion. A 10% contingency was added for inflation and increased material costs. The stormwater runoff along the entrance drive is requiring frequent repairs and additional staff time to fix. Consider costs for the next phase; possible development of a new playground, pavilion, and a paved parking area.

Note: Engineering and design work is needed to determine a design and cost proposal for the Hess Restroom/Concession/Storage building, which is part of the Hess Master Plan.

Note: Phase 1 of Whitehall Road Regional Park is anticipated to be complete in 2023, however the amenities in the Land Development Plan will not be complete. At the end of 2023, the Agency will obtain pricing for the all-seasons pavilion, which is partially funded through a \$75,000 DCNR grant and \$195,000 donation. Other amenities not complete in the Phase I LDP shall be discussed further. Explore costs associated with items previously put forward for irrigation and and synthetic turf.

Note: Solicit grant funding for an Indoor Facility Feasibility Study to explore options that will convert leased properties into owned investments. Consider these facilities to be at one location or varied; Active Adult Center, Maintenance Operations Building, CRPR Administrative Office

Note: Charging stations for electric equipment/vehicles should be discussed.

Note: Phase II of Oak Hall Regional Park ought to be considered. This may include a playground, improved ADA access to existing facilities, paved parking, picnic pavilion areas.

**Library Capital - Fund S07**  
**Capital Improvement Plan - 2024 through 2028**

	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ 421,765	\$ 342,065	\$ 205,742	\$ 201,826	\$ 21,412
27.50% State College Borough	\$ 45,650	\$ 46,837	\$ 48,055	\$ 49,304	\$ 50,586
16.00% College Township	\$ 26,560	\$ 27,251	\$ 27,960	\$ 28,687	\$ 29,433
29.50% Ferguson Township	\$ 48,970	\$ 50,243	\$ 51,549	\$ 52,889	\$ 54,264
8.00% Harris Township	\$ 13,280	\$ 13,625	\$ 13,979	\$ 14,342	\$ 14,715
19.00% Patton Township	\$ 31,540	\$ 32,360	\$ 33,201	\$ 34,064	\$ 34,950
Insurance Reserve Transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Grants & Donations	\$ 15,000	\$ 115,000	\$ 52,500	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 181,000</b>	<b>\$ 285,316</b>	<b>\$ 227,244</b>	<b>\$ 179,286</b>	<b>\$ 183,948</b>
	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Exterior Window Re-caulking	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Security system upgrades	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Replace doors and hardware (Approved 2022, deferred)	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Replace sections of public furniture (2024)	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Computer / network replacements (2024)	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Digital branch updates (2024)	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Replace carpet in children's area (phase one of three) (2024)	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Renovate children's department (2025)	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Community Room AV 2nd Phase (deferred from 2023 to 2024)	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Contingency (2024)	\$ 23,700	\$ -	\$ -	\$ -	\$ -
Replace Book Drops	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Electrical System Upgrades	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Replace elevators	\$ -	\$ 230,000	\$ -	\$ -	\$ -
Replace carpet in children's area (phase 2 of 3) ( 2025)	\$ -	\$ 32,200	\$ -	\$ -	\$ -
Replace telephone system	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Replace sections of public furniture (2025)	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Computer / network replacements (2025)	\$ -	\$ 54,108	\$ -	\$ -	\$ -
Digital branch updates (2025)	\$ -	\$ 12,000	\$ -	\$ -	\$ -
Contingency	\$ -	\$ 38,331	\$ -	\$ -	\$ -
Replace HVAC System Components ( 2026)	\$ -	\$ -	\$ 75,000	\$ -	\$ -
Replace book drops ( 2026)	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Electrical System Upgrades	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Replace carpet in children's area (phase 3 of 3) (2026)	\$ -	\$ -	\$ 32,200	\$ -	\$ -
Replace sections of public furniture (2026)	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Computer / network replacements (2026)	\$ -	\$ -	\$ 60,945	\$ -	\$ -
Digital branch updates (2026)	\$ -	\$ -	\$ 12,000	\$ -	\$ -
Contingency (2026)	\$ -	\$ -	\$ 21,015	\$ -	\$ -
New Digital Branch/ILS System (2027)	\$ -	\$ -	\$ -	\$ 300,000	\$ -
Computer / Network Replacements (2027)	\$ -	\$ -	\$ -	\$ 17,000	\$ -
Replace Sections of Public Furniture (2027)	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Contingency (2027)	\$ -	\$ -	\$ -	\$ 32,700	\$ -
Exterior painting (wood and metal) (2028)	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Computer/Network Replacements (2028)	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Replace Sections of Public Furniture (2028)	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Replace book drops (2028)	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Contingency (2028)	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<b>Total Expenditures</b>	<b>\$ 260,700</b>	<b>\$ 421,639</b>	<b>\$ 231,160</b>	<b>\$ 359,700</b>	<b>\$ 65,000</b>
Ending Fund Balance	\$ 342,065	\$ 205,742	\$ 201,826	\$ 21,412	\$ 140,360

**Library Capital – Fund S07**  
**Capital Improvement Plan – 2024 Through 2028**

**Data to Make Decisions:**

*Facility Audit:* A comprehensive facility audit was completed in 2018 by Reese Engineering. The objective of the Facility Audit was to document the condition of the existing mechanical, electrical, plumbing, architectural, and structural systems and components of the Schlow Centre Region Library. The recommendations and timeframe for component repair or replacement were identified and form the basis for the CIP, with a large portion having been completed.

*Vendor Estimates:* Whenever possible, staff work directly with vendors to provide project cost estimates. Staff acknowledge the difficulty in providing concrete cost estimates for projects far into the future and update costs as more information becomes available.

*Technology Plan:* All library IT assets are tracked in a sophisticated inventory system that matches assets to industry-aligned depreciation schedules for the type of technology, and the library's strategic-plan informed use-case. When something has fully depreciated but is still useful, it is often replaced but moved into a lower tier of service where it can still perform valuable functions until it has reached the end of life. Whenever possible, fully functioning systems are kept in service beyond the initially expected depreciation.

*Contingency:* Staff recommends budgeting a contingency amount of approximately 10% with a minimum of \$10,000 annually for unanticipated Capital needs, project cost overruns, or emergencies.

**2023 Updates and Explanations:**

- 2nd Floor Renovation. Phase One: Public and staff office use and needs have changed in 18 years. New security concerns have also been identified. Space realignment includes reference desk service model changes, IT staff workspaces, and the public's request for additional small group meeting areas. \$70,000. **Status: Under Construction as of April 2023. Project initially approved in 2020—delays during COVID-19 building closure and vendor availability.**
- Replace Carpet in Patron Services work area. This area has been prioritized for replacement as it has been identified as the only area showing significant wear after 18 years of heavy use. The estimated cost for the re-carpeting is \$10,000. This replacement will be a pilot project to use carpet tiles, which, if successful, may provide future cost savings in other areas by allowing only the replacement of tiles in high-wear areas. **Status: scheduled for the 4th quarter of 2023.**
- Digital Branch Updates. Annual updates and security patches are required to protect library and patron account information. The 2023 updates are estimated at \$12,500. **Status: Updates to PHP (Hypertext Preprocessor - general-purpose scripting language geared toward web development) are underway.**
- Replace Furniture. Staff and public furniture pieces are expected to be replaced as needed due to wear or damage, estimated at \$10,000 in 2023.
- Computer/Software/Network Maintenance and Replacement. The Library has a technology plan and replaces hardware as needed on a rotating basis. The estimate for 2023 includes replacing the public computing infrastructure at \$18,551. **Status: Staff has unexpectedly received notice that our current public computing vendor will end service in 2024. Staff is evaluating the options available to replace the system in 2023 or 2024—whichever option minimizes downtime while maximizing ROI.**
- Replace Parking System. Originally scheduled for 2024, the parking lot ticketing and validation system are reaching EOL. Replacement or upgrade is estimated at \$90,000. **Status: Delayed due to investigation of new options to partner with the State College Borough on a parking solution. Vendor EOL of the current system: 12/31/2023.**
- Ductwork Cleaning. This project is part of the air quality improvement recommendations from the first COG Facilities Coordinator. The estimated cost is \$15,000, to be paid out of the Insurance Reserve fund. **Status: Scheduled for the 2nd quarter of 2023.**

- Replace Meeting Room A/V. The built-in meeting room projector equipment--used by both staff and the public-- is scheduled for replacement every eight years. It was shifted two years earlier to accommodate the post-pandemic need for hybrid remote/in-person meetings. Upgrading the system is estimated to cost \$26,800. **Status: Underway. Phase one will be completed in 2023, with phase two following in 2025.**
- Contingency for 2023 is estimated at \$16,100.

#### **2024:**

- Exterior window recaulking. \$20,000. This project will require access to a lift and will be labor-intensive to access all exterior windows on three floors of the 35,000 sq/ft building.
- Security System Upgrade. The cameras associated with the current system were updated in 2017, but the upgrade did not include the locks and alarms for the building. The estimated cost to replace the system controlling the locks and alarms is \$35,000.
- Replace Exterior Doors, Operators, and Hardware, as needed: Estimated at \$100,000. Approved for 2022, delayed due to vendor availability, moved to 2024 to bundle with Security System Upgrade focused on locks and alarms.
- Replace Furniture. Staff and public furniture pieces are expected to be replaced as needed due to wear or damage, estimated at \$10,000 in 2024.
- Computer/Network Replacement. The Library has a technology plan and replaces hardware as needed on a rotating basis, estimated at \$15,000 in 2024.
- Digital Branch Updates. Annual updates and security patches are required annually to protect library and patron account information. The 2024 updates are estimated at \$12,000.
- Replace Carpet in Children's Departments, Offices, and Halls Phase One. The carpeting will need replacement after 19 years of heavy wear. The estimated total cost for the First Floor re-carpeting is \$74,400, including the labor of moving shelving. This project will be completed in phases, with the first phase (\$10,000) occurring in 2024 for the children's activity room. Phases two and three will be reviewed for completion in 2025 and 2026.
- Community Room AV 2nd Phase. \$20,000. The pandemic ushered in a growing desire for a hybrid environment for events, meetings, and performances. Updates will be made to our Downsborough Community Room to accommodate this shift in patron needs, including live-streaming capability, more flexible audio, and an easy-to-use control interface. Approved for 2023, deferred to 2024 due to staff availability.
- Children's Department Renovation. The Children's Department will need to be renovated to address wear and tear and changing services at an estimated cost of \$15,000.
- Contingency for 2024 is estimated at \$23,700.

#### **2025:**

- Replace Book Drops. The popular remote book returns deteriorate after approximately six years of use, especially those that are outdoors. A replacement book drop will cost \$10,000.
- Electrical system upgrades, Phase One. \$10,000 as recommended by the facility audit.
- Elevator assessment and adjustment. The two building elevators will be 20 years old and, based on their anticipated life cycles, will need a major overhaul and replacement of key parts, estimated at \$230,000. Schlow will apply for a Keystone Grant to cover at least 50% of the total cost.
- Replace Carpet in Children's Departments, Offices, and Halls, Phase Two. The carpeting will need replacement after 20 years of heavy wear. The estimated total cost for the First Floor re-carpeting is \$74,400, including the labor of moving shelving. This project will be completed in phases, with phases two and three reviewed for completion in 2025 (\$32,200) and 2026 (\$32,200).
- Replace Telephone System. The software will be 9 years old in 2025, with much of the equipment even older (20 years), which merits hardware and software replacement. The estimated cost to replace the telephone system is \$25,000.
- Replace Furniture. Staff and public furniture pieces are expected to be replaced as needed due to wear or damage, estimated at \$10,000 in 2025.

- Computer/Software/Network Maintenance and Replacement. The Library has a technology plan and replaces hardware as needed on a rotating basis. The estimate includes replacing the network and equipment infrastructure at \$54,108. **Status: \$30,500 of this project is carried over from 2023 to 2025 due to availability and time constraints of network switch replacement.**
- Digital Branch Updates. Annual updates and security patches are required annually to protect library and patron account information. The 2025 updates are estimated at \$12,000.
- Contingency for 2025 is estimated at \$38,331.

#### **2026:**

- Replace HVAC system components. \$75,000 as recommended by the facility audit.
- Replace Book Drops. The popular remote book returns deteriorate after approximately six years of use, especially those that are outdoors. A replacement book drop will cost \$10,000.
- Electrical system upgrades, Phase Two. \$10,000 as recommended by the facility audit.
- Replace Carpet in Children’s Departments, Offices, and Halls, Phase Three. The carpeting will need replacement after 21 years of heavy wear. The estimated total cost for the First Floor re-carpeting is \$74,400, including the labor of moving shelving. This project will be completed in phases, with Phase Three reviewed for completion in 2026 (\$32,200).
- Replace Furniture. Staff and public furniture pieces are expected to be replaced as needed due to wear or damage, estimated at \$10,000 in 2023.
- Computer/Network Replacement. The Library has a technology plan and replaces hardware as needed on a rotating basis, estimated at \$60,945.
- Digital Branch Updates. Annual updates and security patches are required to protect library and patron account information. The 2026 updates are estimated at \$12,000.
- Contingency for 2026 is estimated at \$21,015.

#### **2027:**

- New digital branch/ILS System. \$300,000 - The library’s digital branch, which accounts for nearly half of our transactions with patrons, must necessarily be updated and even overhauled as web technology progresses and security must be maintained. Schlow, with its Federation partner, will also be reviewing the options for a new integrated library system that runs the bibliographic and patron data for all of the public libraries in Centre County.
- Computer/network replacements. The Library has a technology plan and replaces hardware as needed on a rotating basis, estimated at \$17,000 in 2027.
- Replace sections of public furniture. Staff and public furniture pieces are expected to be replaced as needed due to wear or damage, estimated at \$10,000 in 2027.
- Contingency for 2027 is estimated at \$32,700.

#### **2028:**

- Exterior façade improvements. \$25,000. This will involve a lift that would include repointing brickwork on the building, assessing and potentially replacing exterior metalwork, and possible CATA overhang replacement.
- Computer/network replacements. The Library has a technology plan and replaces hardware as needed on a rotating basis, estimated at \$10,000 in 2028.
- Replace sections of public furniture. Staff and public furniture pieces are expected to be replaced as needed due to wear or damage, estimated at \$10,000 in 2028.
- Replace Book Drops. The popular remote book returns deteriorate after approximately six years of use, especially those that are outdoors. A replacement book drop will cost \$10,000.
- Contingency for 2028 is estimated at \$10,000.

**COG Building - Common Assets**  
**Capital Improvement Plan - 2024 through 2028**

	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ 286,977	\$ 285,560	\$ 122,701	\$ 75,506	\$ 125,085
22.25% State College Borough	\$ 15,107	\$ 15,560	\$ 16,027	\$ 16,508	\$ 17,003
16.60% College Township	\$ 11,271	\$ 11,609	\$ 11,957	\$ 12,316	\$ 12,686
26.16% Ferguson Township	\$ 17,762	\$ 18,295	\$ 18,844	\$ 19,409	\$ 19,991
4.33% Halfmoon Township	\$ 2,940	\$ 3,028	\$ 3,119	\$ 3,213	\$ 3,309
9.83% Harris Township	\$ 6,674	\$ 6,874	\$ 7,080	\$ 7,293	\$ 7,512
20.83% Patton Township	\$ 14,143	\$ 14,567	\$ 15,004	\$ 15,454	\$ 15,918
Code/Region Refuse Transfer	\$ 50,686	\$ 52,207	\$ 53,773	\$ 55,386	\$ 57,048
<b>Total Revenues</b>	<b>\$ 118,583</b>	<b>\$ 122,141</b>	<b>\$ 125,805</b>	<b>\$ 129,579</b>	<b>\$ 133,467</b>
C51-1 Exterior Renovations - Wood staining & EFIS repairs/refinishing	\$ -	\$ -	\$ -	\$ 25,000	\$ -
C51-6 Telephone System Replacement (scoping 2025, acquisition 2026)	\$ -	\$ 5,000	\$ 65,000	\$ -	\$ -
C51-7 Design and plan HVAC replacement for COG Building	\$ 25,000	\$ -	\$ -	\$ -	\$ -
C51-8 Expanded electrical services for vehicle charging stations	\$ -	\$ 75,000	\$ -	\$ -	\$ -
C51-9 Replace HVAC Units in the COG Building	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
C51-10 Resurface parking lot at the COG Building	\$ -	\$ 150,000	\$ -	\$ -	\$ -
C51-11 Geo Thermal Well system improvements	\$ -	\$ -	\$ 20,000	\$ -	\$ -
C51-12 Common Area Furniture and Appliance Replacement	\$ 30,000	\$ -	\$ -	\$ -	\$ -
C51-14 Upgrade Wi-Fi / improve performance and security for staff and visitors	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Enhance security of Network Infrastructure by restricting access to authorized personnel	\$ 10,000	\$ -	\$ -	\$ -	\$ -
C51-16 Software Selection Process for implementing an HRIS platform	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Software Selection Process for implementing a replacement accounting / budget system	\$ 10,000	\$ -	\$ -	\$ -	\$ -
C51-17 Implement a "Zero Trust" Security Model	\$ 25,000	\$ -	\$ -	\$ -	\$ -
C51-19 Replace Regional Back-up Server	\$ -	\$ -	\$ 33,000	\$ -	\$ -
C51-20 Replace heating system w/ closed loop system	\$ -	\$ -	\$ -	\$ -	\$ 20,000
C51-21 Replace Network Server	\$ -	\$ -	\$ -	\$ -	\$ 17,500
Electrical Service Expansion - Electric Vehicles	\$ -	\$ -	\$ -	\$ 75,000	\$ -
<b>Total Expenditures</b>	<b>\$ 120,000</b>	<b>\$ 285,000</b>	<b>\$ 173,000</b>	<b>\$ 80,000</b>	<b>\$ 37,500</b>
<b>Ending Fund Balance</b>	<b>\$ 285,560</b>	<b>\$ 122,701</b>	<b>\$ 75,506</b>	<b>\$ 125,085</b>	<b>\$ 221,051</b>

Note: The COG and participating municipalities have entered into a lease for the building located at 2643 Gateway Drive. Terms of the lease require quarterly rent payments from COG to the municipalities in the amount of approximately \$185,000. The current lease is set to expire in 2028.

Note: As there is a pending IT study the IT portions of this CIP could be altered/informed by that study. The current expenditures have been communicated to COG staff by State College Borough IT, our current service provider.

**COG Building – Common Assets**  
**Capital Improvement Plan – 2024 Through 2028**

C51-1 – Regular exterior maintenance and renovations per Facility Condition Assessment.

C51-2 – To be completed in 2023

C51-3 – To be completed in 2023

C51-4 – A number of lighting fixtures at the COG building have been replaced with LED due to failure or as part of other renovation projects. It is planned that the remaining parking lot and other exterior lights be replaced during 2023, as well as the lighting in Suite 3 during that renovation. That will leave the common areas, Suite 4 and the General Forum Room for 2024. Some expenses may be offset by grants and rebates, if available, and by lower electric bills.

C51-5 – Staff recommended making improvements to the indoor air quality at the COG Building in 2022. The anticipated cost of the project is \$45,000 and it be funded through a transfer from the Insurance Reserve fund. Improvements are planned to be made in 2023 in association with the work on other parts of the building.

C51-6 – Replace the telephone system purchased in 2014 in 2026. The telephone system will be 10 years old and reaching the end of its useful life. The approximate cost to replace the telephone system in 2026 is \$65,000; planning will begin the year before.

C51-7 – Expansion of current electric vehicle (EV) charging capacity aligned with additions to the fleet proposed by CRCA.

C51-8 and 9 – While some heat pumps have been replaced due to failure or as part of other projects, the remainder are original to the building. If not replaced sooner as a result of failure, they are planned for replacement during the next four years.

C51-10 – COG staff, consistent with the work to be performed in 2021 and the Stahl Sheaffer assessment of the COG Building’s parking lot, is anticipating the need to resurface the lot at the COG Building in 2025. The estimated cost to resurface the lot is \$150,000 and while the initial timeline for replacement is four years out from the current year, deferral is possible based upon walkthroughs and updated Facility Condition Assessments between now and then.

C51-11 – Routine service and repair per Facility Condition Assessment

C51-12 – Replace the common area furniture / appliances in the COG Building. While the furniture appears to be holding up well, it is original to the building and no longer serving intended purposes. In addition, several appliances are reaching the end of useful life and should be replaced for energy efficiency. The estimated cost to replace the common area furniture and appliances in the COG building will be \$30,000.

C51-13 through 18 – Recommendations from 2022 IT Study:

Wi-Fi site-wide at COG Administration Building – Improved security measures for staff and non-staff using W-Fi and performance improvements to support increased number of wireless devices accessing the internet for meetings, etc.

Enhance security of Network Infrastructure by restricting access to authorized personnel – Physical security improvements.

Software Selection Process for implementing an HRIS platform

Software Selection Process for replacing out-of-date finance system

Implement a “Zero Trust” Security Model – Zero Trust is a security framework requiring all users, whether in or outside the organization’s network, to be authenticated, authorized, and continuously validated before being granted or keeping access to applications and data. This will be a continuation of measures started in 2023 with multi-factor authentication.

C51-19 - Replace the regional backup server purchased in 2020. The server’s useful life is anticipated to be 5-6 years and the approximate cost to replace the server in 2026 is \$31,050.

C51-21 – Borough IT recommends replacing the server purchased in 2022. The server’s useful life is anticipated to be 5-6 years and the approximate cost to replace the server in 2022 is \$17,500.

**Pools Capital - Fund R12**  
**Capital Improvement Plan - 2024 through 2028**

	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ 178,745	\$ 161,646	\$ 58,653	\$ 64,871	\$ 165,410
23.25% State College Borough	\$ 27,380	\$ 28,092	\$ 28,822	\$ 29,571	\$ 30,340
17.34% College Township	\$ 43,202	\$ 44,325	\$ 45,477	\$ 46,659	\$ 47,872
27.36% Ferguson Township	\$ 16,232	\$ 16,654	\$ 17,087	\$ 17,531	\$ 17,987
10.28% Harris Township	\$ 34,375	\$ 35,269	\$ 36,186	\$ 37,127	\$ 38,092
21.77% Patton Township	\$ 36,712	\$ 37,667	\$ 38,646	\$ 39,651	\$ 40,682
<b>Total Revenues</b>	<b>\$ 157,901</b>	<b>\$ 162,007</b>	<b>\$ 166,218</b>	<b>\$ 170,539</b>	<b>\$ 174,973</b>
Welch Pool Bathhouse Resurfacing Floor	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Park Forest Pool Install Soft Surface under Spray Features	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Replace Welch Pool Filter internal components	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Replace four pool pumps per year	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Welch Leisure Pool plaster replacement	\$ -	\$ 120,000	\$ -	\$ -	\$ -
Welch Lap Pool plaster replacement	\$ -	\$ 110,000	\$ -	\$ -	\$ -
Welch Pool concrete deck repairs	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Welch Pool Install Soft Surface under Spray Features	\$ -	\$ -	\$ 65,000	\$ -	\$ -
Replace Programmatic Water Features at both pools	\$ -	\$ -	\$ 45,000	\$ -	\$ -
Replace two pool pumps per year	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Repair and resurface Park Forest Parking Lot	\$ -	\$ -	\$ 15,000	\$ -	\$ -
Park Forest Pool Heater Replacement	\$ -	\$ -	\$ -	\$ 60,000	\$ -
Welch Pool Heater Replacement	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Contingency	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Expenditures</b>	<b>\$ 175,000</b>	<b>\$ 265,000</b>	<b>\$ 160,000</b>	<b>\$ 70,000</b>	<b>\$ 90,000</b>
Ending Fund Balance	<b>\$ 161,646</b>	<b>\$ 58,653</b>	<b>\$ 64,871</b>	<b>\$ 165,410</b>	<b>\$ 250,383</b>

**Pools Capital (Fund R12)**  
**Capital Improvement Plan – 2024 Through 2028**

R12-F9 – Replace the pool plaster in the Welch Lap Pool in 2025. The plaster is cracked and stained and will need to be replaced at an approximate cost of \$110,000. The average life of pool plaster is approximately 10 years. This plaster was installed during the renovation in 2010 and went into service in 2011; the original plaster will be 12 yrs. old during proposed replacement.

R12-F10 – Replace four pumps at Welch and Park Forest Pools at an approximate cost of \$40,000 in 2024, and plan to replace two more again in 2025 at \$ 26,000. A pool pump life expectancy is approximately 20-25 years, however the caustic environment of the pool filter room may cause more rapid deterioration to the pumps. These pumps went into service in 2011 and have had maintenance each year, but they will be 12 yrs. old during proposed replacement. It is the Agency’s intention to have pool pump critical spares on hand at all times to avoid facility shutdowns. Pumps and motors that are replaced will be refurbished and kept as critical spares.

R12-F11 – Replace the pool filters at Park Forest Pool at an approximate cost of \$40,000 in 2024. The filters are responsible for keeping the pool water clean. Life expectancy of swimming pool filters is 15-20 years, and these filters were installed during the renovation in 2008 and went into service in 2009; the filters will be 15 years old at the time of the proposed replacement.

R12-F15 - Replace the pool plaster in the Welch Leisure Pool in 2025 at an approximate cost of \$120,000. The average life of pool plaster is approximately 10 years. This plaster was installed during the renovation in 2010 and went into service in 2011; the original plaster will be 15 yrs. old during proposed replacement.

R12-F16 – Repair the concrete deck at both pools in 2025. Over the life of the pool facility there has been some settling and repairs are recommended to deal with cracking in areas. The estimated cost to repair the concrete deck at both pools is \$25,000.

R12-F17 – Repair and resurface the Park Forest Pool Parking Lot in 2026. The Park Forest Pool opened in 2008 and staff is recommending minor repairs to the parking lot to maintain appearance, enhance safety, and extend the useful life of the lot. The estimated cost to repair and resurface the Park Forest Pool Parking Lot is \$15,000

**Regional Nature Center - Fund R10  
Capital Improvement Plan - 2024 through 2028**

<b><u>New Projects:</u></b>	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ 96,500	\$ 108,000	\$ 108,000	\$ 98,000	\$ 98,000
Loan/ Grant /Gifts	\$ 100,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
Total Revenues	<u>\$ 100,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ -</u>
Design and Engineering for Staff Offices	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Parking Lot Lighting Project	\$ 38,500	\$ -	\$ -	\$ -	\$ -
Millbrook Marsh: Boardwalk Renovation Investment	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -
Habitat Improvement	\$ -	\$ -	\$ 10,000	\$ -	\$ -
New Electric Service - Electric Vehicles/ Equipment	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Total Expenditures	<u>\$ 88,500</u>	<u>\$ 2,000,000</u>	<u>\$ 2,010,000</u>	<u>\$ 2,000,000</u>	<u>\$ 80,000</u>
Ending Fund Balance	<u>\$ 108,000</u>	<u>\$ 108,000</u>	<u>\$ 98,000</u>	<u>\$ 98,000</u>	<u>\$ 18,000</u>

<b><u>Replacement Projects:</u></b>	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ 156,108	\$ 159,609	\$ 237,276	\$ 329,705	\$ 461,993
23.25% State College Borough	\$ 32,783	\$ 33,635	\$ 34,510	\$ 35,407	\$ 36,328
17.34% College Township	\$ 24,449	\$ 25,085	\$ 25,737	\$ 26,406	\$ 27,093
27.36% Ferguson Township	\$ 38,578	\$ 39,581	\$ 40,610	\$ 41,666	\$ 42,749
10.28% Harris Township	\$ 14,495	\$ 14,872	\$ 15,259	\$ 15,656	\$ 16,063
21.77% Patton Township	\$ 30,696	\$ 31,494	\$ 32,313	\$ 33,153	\$ 34,015
Total Revenues	<u>\$ 141,001</u>	<u>\$ 144,667</u>	<u>\$ 148,429</u>	<u>\$ 152,288</u>	<u>\$ 156,248</u>
Boardwalk Repairs	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Code Loan Repayment	\$ 17,500	\$ -	\$ -	\$ -	\$ -
Shelter repair and improvements	\$ -	\$ 15,000	\$ -	\$ -	\$ -
Barn power washing and restaining	\$ -	\$ 17,000	\$ -	\$ -	\$ -
HVAC Geothermal System Repairs and Replacement	\$ -	\$ 25,000	\$ -	\$ -	\$ -
TSA Trail Maintenance	\$ -	\$ -	\$ 14,000	\$ -	\$ -
Parking area and path repairs	\$ -	\$ -	\$ -	\$ 10,000	\$ -
SCEB Lift Replacement	\$ -	\$ -	\$ 32,000	\$ -	\$ -
Bathgate Bridge repair	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Contingency (Emergency repairs)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures	<u>\$ 137,500</u>	<u>\$ 67,000</u>	<u>\$ 56,000</u>	<u>\$ 20,000</u>	<u>\$ 10,000</u>
Ending Fund Balance	<u>\$ 159,609</u>	<u>\$ 237,276</u>	<u>\$ 329,705</u>	<u>\$ 461,993</u>	<u>\$ 608,241</u>

Note: The Boardwalk is proposed to be completed in phases over 3 years if not more. The timeline will be contingent on a funding strategy.

Note: The current office space should be evaluated for relocation of workspaces, due to its condition.

**Millbrook Marsh Nature Center – Fund R10  
Capital Improvement Plan – 2024 Through 2028**

**New Projects:**

R10-B14 – In 2024, install lighting for the parking area and walkways which were installed in 2016 to accommodate increased visitors and large events at the Nature Center. Lighting for the parking area and walkways is needed for safety during evening events. Lights will have control options for full blackout and sustainable options will be considered. Grant and donor options will be explored for this project. \$38,500 is currently estimated for the project. This project will complete Phase 2 and will assist in moving people around the expanded grounds.

**Planning/MPO - Funds C45/C46**  
**Capital Improvement Plan - 2024 through 2028**

	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ 11,032	\$ 15,133	\$ 9,341	\$ 13,659	\$ 18,089
22.25% State College Borough	\$ 913	\$ 937	\$ 961	\$ 986	\$ 1,012
16.60% College Township	\$ 681	\$ 699	\$ 717	\$ 736	\$ 755
26.16% Ferguson Township	\$ 1,073	\$ 1,101	\$ 1,130	\$ 1,159	\$ 1,189
4.30% Halfmoon Township	\$ 176	\$ 181	\$ 186	\$ 191	\$ 196
9.83% Harris Township	\$ 403	\$ 413	\$ 424	\$ 435	\$ 446
20.83% Patton Township	\$ 855	\$ 877	\$ 900	\$ 923	\$ 947
<b>Total Revenues</b>	<b>\$ 4,101</b>	<b>\$ 4,208</b>	<b>\$ 4,318</b>	<b>\$ 4,430</b>	<b>\$ 4,545</b>
Replace Conference Room Technology	\$ -	\$ 10,000	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 15,133</b>	<b>\$ 9,341</b>	<b>\$ 13,659</b>	<b>\$ 18,089</b>	<b>\$ 22,634</b>

**Projects:**

Replace the shared Planning/Refuse 2020 Ford Escape in 2029. The plan is to replace the Ford Escape with a similar vehicle.

**Regional Refuse - Fund C60**  
**Capital Improvement Plan - 2024 through 2028**

	2024 -----	2025 -----	2026 -----	2027 -----	2028 -----
Beginning Fund Balance	\$ 5,315	\$ 7,065	\$ 8,815	\$ 10,565	\$ 12,315
Program Revenues	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750	\$ 1,750
Total Revenues	<u>\$ 1,750</u>	<u>\$ 1,750</u>	<u>\$ 1,750</u>	<u>\$ 1,750</u>	<u>\$ 1,750</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 7,065</u>	<u>\$ 8,815</u>	<u>\$ 10,565</u>	<u>\$ 12,315</u>	<u>\$ 14,065</u>

**Projects:**

Replace the shared Planning/Refuse 2020 Ford Escape in 2029. The plan is to replace the Ford Escape with a similar vehicle.

**Emergency Management - Fund C35**  
**Capital Improvement Plan - 2024 through 2028**

	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ 43,557	\$ 56,971	\$ 70,734	\$ 84,855	\$ 99,344
22.25% State College Borough	\$ 2,985	\$ 3,063	\$ 3,143	\$ 3,225	\$ 3,309
16.60% College Township	\$ 2,226	\$ 2,284	\$ 2,343	\$ 2,404	\$ 2,467
26.16% Ferguson Township	\$ 3,509	\$ 3,600	\$ 3,694	\$ 3,790	\$ 3,889
4.33% Halfmoon Township	\$ 581	\$ 596	\$ 611	\$ 627	\$ 643
9.83% Harris Township	\$ 1,318	\$ 1,352	\$ 1,387	\$ 1,423	\$ 1,460
20.83% Patton Township	\$ 2,795	\$ 2,868	\$ 2,943	\$ 3,020	\$ 3,099
<b>Total Revenues</b>	<b>\$ 13,414</b>	<b>\$ 13,763</b>	<b>\$ 14,121</b>	<b>\$ 14,489</b>	<b>\$ 14,867</b>
Emergency management exercise with PSU	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 56,971</b>	<b>\$ 70,734</b>	<b>\$ 84,855</b>	<b>\$ 99,344</b>	<b>\$ 114,211</b>

**Projects:**

There are no capital improvement projects planned for the period 2024 - 2028

Ending fund balance is a savings for various shelter and generator renovations/replacements that will occur between 2027 and 2039.

**Code Department - Fund C42  
Capital Improvement Plan - 2024 through 2028**

	2024	2025	2026	2027	2028
	-----	-----	-----	-----	-----
Beginning Fund Balance	\$ 321,619	\$ 392,025	\$ 429,582	\$ 206,534	\$ 348,179
Code Program Revenue	\$ 140,406	\$ 144,057	\$ 147,802	\$ 151,645	\$ 155,588
<b>Total Revenues</b>	<b>\$ 140,406</b>	<b>\$ 144,057</b>	<b>\$ 147,802</b>	<b>\$ 151,645</b>	<b>\$ 155,588</b>
Replace 2015 Ford Escape (2024)	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Replace 2015 Ford Escape (2024)	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Replace 2016 Ford Focus with Ford Escape (2025)	\$ -	\$ 35,500	\$ -	\$ -	\$ -
Replace 2016 Ford Focus with Ford Escape (2025)	\$ -	\$ 35,500	\$ -	\$ -	\$ -
Replace 2016 Ford Focus with Ford Escape (2025)	\$ -	\$ 35,500	\$ -	\$ -	\$ -
Replace 2014 Ford F-450 (2026 with Fire Safety Trailer)	\$ -	\$ -	\$ 84,000	\$ -	\$ -
Replace the 2002 Fire Safety Trailer (2026)	\$ -	\$ -	\$ 276,850	\$ -	\$ -
Replace Conference Room Technology	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Replace Conference Room Technology	\$ -	\$ -	\$ -	\$ 10,000	\$ -
Replace 2019 Ford Escape	\$ -	\$ -	\$ -	\$ -	\$ 38,880
Replace 2019 Ford Escape	\$ -	\$ -	\$ -	\$ -	\$ 38,880
Replace 2019 Ford Escape	\$ -	\$ -	\$ -	\$ -	\$ 38,880
Replace 2019 Ford Escape	\$ -	\$ -	\$ -	\$ -	\$ 38,880
<b>Total Expenditures</b>	<b>\$ 70,000</b>	<b>\$ 106,500</b>	<b>\$ 370,850</b>	<b>\$ 10,000</b>	<b>\$ 155,520</b>
Ending Fund Balance	\$ 392,025	\$ 429,582	\$ 206,534	\$ 348,179	\$ 348,247

**Code Department (Fund C42)**  
**Capital Improvement Plan – 2024 Through 2028**

C42-V30 – Replace a 2015 Ford Escape, in 2024. The vehicle was purchased in 2015 and will be 9 years old and reaching the end of its useful life. The plan is to replace the Ford Escape with a Hybrid/Electric Ford Escape. The cost to replace the 2013 Ford Escape is estimated to be \$35,000.

C42-V31 – Replace a 2015 Ford Escape, in 2024. The vehicle was purchased in 2015 and will be 9 years old and reaching the end of its useful life. The plan is to replace the Ford Escape with a Hybrid/Electric Ford Escape. The cost to replace the 2013 Ford Escape is estimated to be \$35,000.

C42-V32 – Replace a 2016 Ford Focus, in 2025. The vehicle was purchased in 2016 and will be 9 years old and reaching the end of its useful life. The plan is to replace the Ford Focus with a Hybrid/Electric Ford Escape. The cost to replace the 2013 Ford Escape is estimated to be \$35,500.

C42-V33 – Replace a 2016 Ford Focus, in 2025. The vehicle was purchased in 2016 and will be 9 years old and reaching the end of its useful life. The plan is to replace the Ford Focus with a Hybrid/Electric Ford Escape. The cost to replace the 2013 Ford Escape is estimated to be \$35,500.

C42-V34 – Replace a 2016 Ford Focus, in 2025. The vehicle was purchased in 2016 and will be 9 years old and reaching the end of its useful life. The plan is to replace the Ford Focus with a Hybrid/Electric Ford Escape. The cost to replace the 2013 Ford Escape is estimated to be \$35,500.

C42-F1 – Replace a Fire Safety Trailer in 2026. Centre Region Code utilizes two Fire Safety Trailers. Staff is recommending updating the technology in the fire safety trailers. The existing trailers were purchased in 2002 and 2016, staff is recommending replacement of the 2002 Fire Safety Trailer in 2026 at an estimated cost of \$276,850.

**CRCOG/Alpha Fire Company**  
**Vehicle/Equipment Repairs and Maintenance Cost for 2016-2022**

Vehicle #	Year Purchased	Description	Purchase Price	* Replacement Year - CIP	Mileage 1/1/2023	Equipment Hours	2016 Cost	2017 Cost	2018 Cost	2019 Cost	2020 Cost	2021 Cost	2022 Cost
Car 5	2019	2020 Ford Interceptor	\$ 33,420.00		18,501	1,133				\$ -	\$ 463	\$ 27	\$ 110
Car 55	2019	2020 Ford Interceptor	\$ 33,420.00		33,863	1,189				\$ -	\$ 313	\$ 592	\$ 977
Command 5	2019	Chevrolet Tahoe	\$ 73,330.97		36,146	2,316				\$ 497	\$ 260	\$ 1,355	\$ 3,171
Decon 5					N/A	N/A				\$ -		\$ 371	\$ -
EM	2019	2019 Ford F150 Crew Cab	\$ 41,987.11							\$ -	\$ 151	\$ 139	\$ 232
Engine 5-1	2006	Pierce Arrow Pumper	\$ 399,600.00	2024	66,507	4,967	\$ 13,681	\$ 10,494	\$ 5,916	\$ 9,182	\$ 6,237	\$ 7,989	\$ 1,811
Engine 5-2	2002	Pierce Dash Pumper	\$ 361,938.00		60,353	4,163	\$ 3,540	\$ 2,092	\$ 13,702	\$ 8,523	\$ 12,490	\$ 13,038	\$ 10,636
Engine 5-3	2002	Pierce Dash Pumper	\$ 361,938.00	2022	48,783	3,714	\$ 2,348	\$ 3,039	\$ 2,540	\$ 8,606	\$ 7,987	\$ 5,166	\$ 3,394
Engine 5-4	2017	Pierce Velocity Pumper	\$ 696,623.27		10,681	702		\$ 376	\$ 2,200	\$ 5,872	\$ 2,650	\$ 1,939	\$ 1,047
Fire Marshal 5	2013	Ford Police Interceptor	\$ 33,263.00		91,154	3,078				\$ 656	\$ 537	\$ 383	\$ 189
Foam 5	2009	Foam Trailer	Donated		N/A	N/A				\$ 536	\$ -	\$ 618	\$ -
Hazmat 55	1997	PSU HazMat Truck	\$ -		74,014	3,853	\$ -		\$ -	\$ -	\$ 8,013	\$ 7,163	\$ 694
Heavy Lift 5	1988	Nissan Forklift	\$ -		N/A	5,788	\$ -	\$ 3,495	\$ 130	\$ -	\$ -	\$ -	\$ -
Quint 5	2010	Pierce Aerial	\$ 782,513.68		20,158	1,683	\$ 8,062	\$ 4,400	\$ 1,623	\$ 14,457	\$ 5,120	\$ 7,248	\$ 3,328
Rescue 5	2001	Spartan Rescue Truck	\$ 339,222.00	2026	25,935	2,847	\$ 3,135	\$ 2,379	\$ 7,873	\$ 1,348	\$ 1,545	\$ 2,749	\$ 4,229
Service 55	2018	Ford F-350 Crew Cab	\$ 35,375.00	2025	26,253	1,252			\$ 4,072	\$ 629	\$ 866	\$ 1,654	\$ 857
Special Unit 5	2006	PSU SRU	\$ 25,055.00		19,074	506	\$ 26	\$ 67	\$ 1,037	\$ 1,599	\$ 271	\$ 423	\$ 700
Tanker -5-1	2013	Pierce Tanker	\$ 377,851.00		12,258	881	\$ 1,989	\$ 1,857	\$ 3,852	\$ 1,956	\$ 1,349	\$ 2,375	\$ 7,737
Tanker 5-2	2005	International Tanker	\$ 248,580.00		3,115	127	\$ 1,768	\$ 1,025	\$ 2,861	\$ 1,880	\$ 4,180	\$ 350	\$ 637
Traffic 5-1	2020	Ford F350 Super Cab	\$ 149,260.00		11,748	828						\$ 1,981	\$ 774
Traffic 5-2	2020	Ford F350 Super Cab	\$ 149,260.00		14,228	964						\$ 1,036	\$ 1,850
Traffic 5-3	2022	2016 KME Renegade	\$ 90,250.00		35,082	2,587							\$ 7,775
Trailer 5					N/A	N/A				\$ -			
Truck 5-1	2016	Pierce Velocity Aerial	\$ 858,175.80		11,424	1,155	\$ 192	\$ 1,411	\$ 51	\$ 2,471	\$ 7,823	\$ 862	\$ 1,807
Truck 5-2	2009	Pierce Arrow Aerial	\$ 778,551.50		14,504	N/A	\$ 3,835	\$ 7,389	\$ 5,160	\$ 8,325	\$ 2,949	\$ 3,796	\$ 103
Utility 5-1	2005	Chevy Silverado 2500	\$ 31,743.59	2023	143,580	3,834	\$ 4,432	\$ 1,201	\$ 94	\$ 1,323	\$ 4,123	\$ 1,238	\$ 1,244
Utility 5-2	2012	Utility Pickup Truck	\$ 42,810.50		48,070	1,841	\$ 61	\$ 1,310	\$ 1,085	\$ 2,440	\$ 148	\$ 126	\$ 381
Utility 5-3 -- Old Cmd 5	2013	Chevrolet Tahoe	\$ 43,365.40		108,474	6,084	\$ 1,174	\$ 681	\$ 4,445	\$ 2,538	\$ 1,104	\$ 185	\$ 678
Utility 5-4 -- Old Car 5	2013	Ford Police Interceptor	\$ 31,743.59		72,187	3,543	\$ 111	\$ 1,201	\$ 1,073	\$ 1,458	\$ -	\$ 580	\$ 1,186
Utility 5-5 -- Old EMA	2010	Ford Explorer (Old Car 55)	\$ 27,295.00		57,387	N/A	\$ 961	\$ 380	\$ 1,195	\$ 301	\$ 1,324	\$ 239	\$ 165
UTV 5	2011	Kubota ATV	\$ 31,051.35		N/A	715	\$ 708	\$ 201	\$ 437	\$ -	\$ 234	\$ 658	\$ 102
No #		N/A					\$ 1,372	\$ 480	\$ (598)	\$ 722	\$ 761	\$ 387	\$ 3,173

\* - The Replacement Year only tracks assets expected to be replaced on the 2022-2026 Capital Improvement Plan. If the replacement cost is less than \$10,000 or occurs after 2026, the replacement year will not be shown on this schedule.

**Centre Region Code**  
**Vehicle/Equipment Repairs and Maintenance Cost for 2016-2022**

Vehicle #	Year Purchased	Description	Purchase Price	* Replacement Year - CIP	** Mileage 1/1/2023	Reported Condition	2016 Cost	2017 Cost	2018 Cost	2019 Cost	2020 Cost	2021 Cost	2022 Cost
154	2016	2016 Ford Focus	\$ 15,872.00	2025		parked - transmission		\$ 94	\$ 225	\$ 133	\$ 883	\$ 270	\$ 2,806
156	2013	2013 Ford Escape	\$ 24,340.00	2022		parked - transmission	\$ 203	\$ 1,013	\$ 1,075	\$ 693	\$ 1,944	\$ 918	\$ -
157	2011	2011 Ford Escape	\$ 19,982.00	2022	65,186	fair	\$ 678	\$ 1,025	\$ 583	\$ 400	\$ 614	\$ 193	\$ 3,992
158	2010	2011 Ford Escape	\$ 18,825.00	BACKUP - DNR		parked - hole in frame	\$ 1,110	\$ 1,021	\$ 1,179	\$ 794	\$ 714	\$ 1,224	\$ 932
159	2014	2014 Ford F350	\$ 35,816.00	2024	10,868	good	\$ 90	\$ 64	\$ 82	\$ 202	\$ 102	\$ 118	\$ 371
160	2013	2013 Ford Escape	\$ 24,340.00	2022	67,272	fair - no a/c	\$ 467	\$ 640	\$ 1,583	\$ 568	\$ 625	\$ 245	\$ 3,091
161	2012	2013 Ford Escape	\$ 24,277.54	2022	101,206	fair	\$ 1,144	\$ 176	\$ 743	\$ 128	\$ 945	\$ 834	\$ 597
162	2010	2011 Ford Escape	\$ 18,825.00	2022	66,780	fair - no a/c	\$ 983	\$ 1,340	\$ 199	\$ 962	\$ 1,127	\$ 801	\$ -
165	2012	2013 Ford Escape	\$ 24,277.54	2022	59,454	fair	\$ 91	\$ 1,158	\$ 191	\$ (718)	\$ 3,932	\$ 1,549	\$ 289
166	2019	2019 Ford Escape	\$ 24,272.00		25,195	good				\$ 395	\$ 151	\$ 115	\$ 187
167	2019	2019 Ford Escape	\$ 24,272.00		11,059	good				\$ 377	\$ 47	\$ 115	\$ 133
168	2016	2016 Ford Focus	\$ 15,872.00	2025	29,250	poor - overheats		\$ 94	\$ (89)	\$ 104	\$ 517	\$ 491	\$ 773
169	2013	2014 Ford Escape	\$ 25,034.00	2022	48,800	fair		\$ 543	\$ 482	\$ 789	\$ 526	\$ 182	\$ 1,035
170	2019	2019 Ford Escape	\$ 24,272.00		22,606	good				\$ 395	\$ 305	\$ 269	\$ 1,062
171	2019	2019 Ford Fusion	\$ 17,988.00		26,067	good				\$ 161	\$ 299	\$ 154	\$ 958
190	2015	2015 Ford Escape	\$ 25,336.50	2024	67,280	good	\$ 122	\$ 140	\$ 2,164	\$ 315	\$ 396	\$ 1,945	\$ 65
191	2015	2015 Ford Escape	\$ 25,336.50	2024	66,535	good	\$ 96	\$ 135	\$ 671	\$ 362	\$ 62	\$ 1,321	\$ 1,078
201	2017	2017 Ford Escape	\$ 23,935.00		61,660	good		\$ 135	\$ 293	\$ 641	\$ 389	\$ 1,216	\$ 878
204	2016	2016 Ford Focus	\$ 16,293.00	2025	32,908	good		\$ 95	\$ 259	\$ 108	\$ 107	\$ 723	\$ 674
225	2011	2012 Ford Escape	\$ 18,890.00	2022	86,990	fair	\$ 175	\$ 635	\$ 516	\$ 132	\$ 961	\$ 736	\$ 1,037
226	2011	2012 Ford Escape	\$ 18,890.00	2022		parked - hole in frame	\$ 933	\$ 198	\$ 206	\$ 1,076	\$ 540	\$ 826	\$ 987
244	2014	2014 Ford Escape	\$ 25,034.00	2023		parked - transmission	\$ 121	\$ 38	\$ 1,213	\$ 184	\$ 1,476	\$ 1,403	\$ 3,902
No # (NC)		N/A			N/A	N/A	\$ 764	\$ 1,225	\$ 1,483	\$ 1,717	\$ 955	\$ 771	\$ 1,189
No # (ES)		N/A			N/A	N/A	\$ 541	\$ 301	\$ 838	\$ 870	\$ 760	\$ 1,077	\$ 380

\* - The Replacement Year only tracks assets expected to be replaced on the 2022-2026 Capital Improvement Plan. If the replacement cost is less than \$10,000 or occurs after 2026, the replacement year will not be shown on this schedule

**Centre Region Parks & Recreation  
Vehicle/Equipment Repairs and Maintenance Cost for 2016-2022**

Vehicle #	Year Purchased	Description	Purchase Price	* Replacement Year - CIP	** Mileage 1/1/2023	Reported Condition	2016 Cost	2017 Cost	2018 Cost	2019 Cost	2020 Cost	2021 Cost	2022 Cost
152	2010	Ford Escape XLT	\$ 10,826.13	from Planning	70,262	Poor					\$ 261	\$ 64	\$ 283
166	2005	2005 Ford Explorer	\$ 20,054.00	from Codes	Alpha	Poor	\$ 398	\$ 665	\$ 931	\$ 45	\$ -	\$ -	\$ -
167	2011	2011 Ford Escape	\$ 19,982.00	from Codes	75,167	Poor	\$ 132	\$ 1,766	\$ 1,764	\$ 1,214	\$ 64	\$ 70	\$ 81
171	2008	Toro Groundsmaster 328D Mower	\$ 17,443.73	Backup	4834hrs	Poor		\$ 256		\$ 593	\$ 123		\$ 46
172	2008	Toro 328-D Mower		Backup	100hnew meter	Poor				\$ 81	\$ 399	\$ 37	\$ -
173	1999	Toro 355-D Tractor Mower	\$ 15,606.16	Backup		Replaced	\$ 49	\$ 152		\$ -	\$ -		\$ -
174	2000	John Deere Skid Steer	\$ 18,489.28	2024	1721 Hr	Fair				\$ 10	\$ 421		\$ 395
176	2003	Toro Z Mower	\$ 9,856.00	Backup		Poor	\$ 10	\$ 72	\$ 60	\$ 5	\$ 63		\$ -
177	2006	Toro Groundsmaster 4500D Mower	\$ 42,826.69	Backup	4369 hr	Fair	\$ 5	\$ 717	\$ 1,243	\$ 688	\$ 767	\$ 54	\$ 662
179	2000	Toro Groundsmaster Mower	\$ 15,489.75			Replaced	\$ 19	\$ 38	\$ 400	\$ 176	\$ 100	\$ 87	\$ -
180	2010	Chevrolet Silverado	\$ 24,845.00	2024	64,096	Poor	\$ 95	\$ 681	\$ 69	\$ 606	\$ 64	\$ 748	\$ 1,415
181	2010	Belmont Trailer	\$ 5,074.79			Fair	\$ 87	\$ 925	\$ 55	\$ 132	\$ 152	\$ 25	\$ 73
182	2014	Toro 1100 Sprayer	\$ 3,000.00		1688 hr	Fair	\$ 15	\$ 12	\$ -	\$ 59	\$ -	\$ 13	\$ 28
183	2010	Belmont Trailer	\$ 5,751.31			Fair	\$ 163	\$ 70	\$ 123	\$ 32	\$ 25	\$ 26	\$ 26
185	2010	Toro Groundsmaster 328-D Mower	\$ 19,292.34		2972hrs	Poor		\$ 528	\$ 91	\$ 100	\$ -		\$ -
189	1999	Chevrolet Fleetside								\$ 43	\$ 23	\$ 16	\$ 9
190	1996	Kromer Tractor	\$ 5,730.00	Backup		Poor							\$ 9
192	1998	Pequea Trailer				replaced						\$ 35	\$ -
194	1981	MGS Trailer	\$ 2,460.00	Backup		Poor	\$ 30	\$ 55	\$ 61	\$ 30	\$ 30	\$ 25	\$ 180
196	2001	Toro Groundsmaster Mower	\$ 15,706.50				\$ 86	\$ 4		\$ -	\$ -		\$ -
195	1996	Haulmaster Utility Vehicle		Disposed 5/1/14							\$ 360		\$ -
197	2001	Ford F-350 Truck	\$ 28,196.00			sold	\$ 40			\$ 184	\$ -		\$ -
198	2003	Chevrolet Silverado	\$ 19,475.00			Replaced	\$ 110	\$ 930	\$ 1,200	\$ 1,267	\$ 774	\$ 9	\$ -
199	2003	Chevrolet Silverado				Replaced				\$ 7	\$ 51	\$ 36	\$ 19
200	2004	John Deere Gator	\$ 4,957.20		2310 hr	Poor	\$ 40						\$ -
202	2004	Chevrolet Silverado 1500	\$ 20,544.00	Backup		Sold	\$ 250	\$ 62	\$ 849	\$ 647	\$ 25		\$ -
203	2004	Chevrolet Silverado 2500	\$ 16,479.00	Backup	92,552	Poor	\$ 129	\$ 804	\$ 83	\$ 67	\$ 28	\$ 536	\$ 71
204	2005	Vicon Fertilizer Spreader	\$ 2,960.00			Fair	\$ 154	\$ 368		\$ -	\$ -		\$ -
206	2005	Landpride Silt Seeder	\$ 6,780.00			Good				\$ -	\$ -	\$ 100	\$ 1,091
207	2005	Kubota Tractor	\$ 23,594.75	2026	1940 hr	Good		\$ 80		\$ -	\$ 505		\$ -
208	2006	Chevrolet 2500 Truck	\$ 19,555.00			Sold	\$ 1,180	\$ 63	\$ 67	\$ 6	\$ -		\$ -
	2006	Chevrolet 3500 Truck	\$ 23,148.00	2023	51,856	Fair	\$ 728	\$ 538	\$ 881	\$ 211	\$ 61	\$ 976	\$ 230
212	2006	Brush Chipper	\$ 12,077.00	2022	416 hr	Replaced		\$ 188	\$ 39	\$ 13	\$ 5		\$ 172
213	2010	Toro Infield Pro	\$ 20,509.19		1040 hr	Poor	\$ 1,526	\$ 398	\$ 420	\$ 990	\$ 163	\$ 981	\$ 583
215	2007	Chevrolet Silverado Truck	\$ 22,482.00	2022	80,567	Poor	\$ 241	\$ 442	\$ 2,654	\$ 30	\$ 167	\$ 338	\$ 528
216	2007	John Deere Gator Truckster	\$ 5,900.51		2313 hr	Poor		\$ 136	\$ 418	\$ -	\$ 8		\$ 374
218		CT Toro Groundsmaster Mower	\$ 32,000.00		1649 hr	Good			\$ 12	\$ 90	\$ -	\$ 951	\$ -
219	2009	Toro Groundsmaster 328D Mower	\$ 18,315.00		3317hrs	Poor						\$ 3	\$ 157
220		Pull Behind Sprayer				Good				\$ 59			\$ -
221	2009	Chevrolet Express Van	\$ 23,496.00		53,866	Fair	\$ 806		\$ 3,421	\$ 58	\$ 165	\$ 35	\$ 39
222	2009	Chevrolet Silverado 1500	\$ 18,888.00	Backup	87,816	Poor	\$ 154	\$ 2,752	\$ 123	\$ 358	\$ 103	\$ 501	\$ 28
224	2009	GMC Sierra 3500	\$ 32,309.00	2024	52,015	Good	\$ 258	\$ 133	\$ 95	\$ 298	\$ 193	\$ 676	\$ 138
225	2011	Toro 360	\$ 20,768.00		3190 hrs	Poor	\$ 152			\$ -	\$ -		\$ 166
226	2011	Bobcat Utility Truckster	\$ 6,972.02		1488 hr	Good	\$ 109	\$ 82	\$ 271	\$ -	\$ 13	\$ 436	\$ 37
227	2011	Toro 360 Mower	\$ 20,768.00		4088 hrs	Poor		\$ 137	\$ 586	\$ 14	\$ 115	\$ 148	\$ -
228	2010	12' Landscape Trailer				Fair							\$ 309
229	2011	GMC Sierra	\$ 17,250.00	2023	67,621	Fair	\$ 95	\$ 96	\$ 167	\$ 190	\$ 448	\$ 781	\$ 64
230	2011	Turfpro Procure Turf Aerator	\$ 23,981.49	2024		Good			\$ 514				\$ -
231	2011	Husqvarna Snow Blower				Good						\$ 16	\$ -
233	2012	Belmont Trailer	\$ 5,025.50			Good	\$ 30	\$ 347		\$ 990	\$ 25	\$ 401	\$ 566
234	2012	Toro Groundsmaster 360 Mower	\$ 21,470.60	2022	2927 hrs	Poor	\$ -			\$ 179	\$ -	\$ 83	\$ -
235	2012	GMC Sierra	\$ 22,720.00	2024	47,599	Good	\$ 73	\$ 102	\$ 84	\$ 115	\$ 240	\$ 216	\$ 378
238	2013	Kubota Tractor	\$ 24,180.86										\$ -
239	2013	Kubota RTV 400 Truckster	\$ 6,676.48		1188 hr	Good		\$ 20		\$ 43	\$ -		\$ -
240	2013	Smithco Ballfield Groomer	\$ 15,341.00	2023	1032 hr	Poor	\$ 1,153	\$ 1,195	\$ 1,654	\$ 44	\$ 22	\$ 15	\$ 1,573
241	2013	Bobcat 3200GSTD Utility Truckster	\$ 6,834.90		916 hr	Good	\$ 162			\$ 13	\$ 265	\$ 37	
242	2013	Toro 4500-D Mower	\$ 56,026.80	2024	3121 hr	Good			\$ 138	\$ 116	\$ 100	\$ 207	\$ 2,715
243	2013	Chevy Silverado Extend Cab	\$ 21,510.00	2023	92,438	Poor	\$ 494	\$ 171	\$ 112	\$ 929	\$ 242	\$ 142	\$ 1,517
244	2015	Ford F-250	\$ 25,876.00	2025	55,830	Good	\$ 40	\$ 825	\$ 141	\$ 589	\$ 54	\$ 56	\$ 716
245	2002	Ford F-250 (From Code)	\$ -		87,876	Poor	\$ 70	\$ 729	\$ 409	\$ 64	\$ 533	\$ 192	\$ 308
246	2014	Kubota Mower	\$ 8,845.80	2025	1044 hrs	Poor		\$ 274	\$ 1,363	\$ 43	\$ 45	\$ -	\$ -
247	2014	Bobcat Skidsteer	\$ 35,383.27	2026	412 hr	Good	\$ 277			\$ 100	\$ 877		\$ -
248	2014	Bobcat Utility Truckster	\$ 8,937.41		1182 hr	Good	\$ 128	\$ 82		\$ 170	\$ 312		\$ 132
249	2014	Toro SandPro ballfield machine	\$ 18,074.13	2025	50 new hr	Good			\$ 455		\$ 364	\$ 43	\$ 10
250	2015	Ford F-250 4X4	\$ 24,248.00	2025	32,582	Good	\$ 40	\$ 90	\$ 420	\$ 431	\$ 28	\$ 754	\$ 559
251	2015	Ford F-150 Ext Cab 4X4	\$ 24,600.00	2025	56,778	Good	\$ 69	\$ 242	\$ 34	\$ 76	\$ 64	\$ 825	\$ 94
252	2015	Ford F-150 Short Cab 4X4	\$ 22,359.00	2026	26,048	Good	\$ 40	\$ 100	\$ 82	\$ -	\$ 94	\$ 184	\$ 120
253	2015	Belmont Gooseneck Trailer	\$ 5,328.30			Good	\$ 40	\$ 30	\$ 123	\$ 60	\$ 25	\$ 26	\$ 26
254	2015	Belmont Skidsteer Trailer	\$ 3,834.00			Good	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 25	\$ 26
255	2015	Belmont Trailer	\$ 3,834.00			Good	\$ 40	\$ 30	\$ 123	\$ 30	\$ 30	\$ 25	\$ 26
256	2015	Toro Groundsmaster 328D Mower	\$ 20,167.27	2026	855hr	Good		\$ 83		\$ -	\$ -		\$ -
257	2015	Toro Groundsmaster 328D-D Mower	\$ 26,788.48	2025	1635 hr	Good	\$ 77			\$ -	\$ 193	\$ 184	\$ 100
258	2015	Toro Groundsmaster 328D-D Mower	\$ 26,788.48	2025	1680 hr	Good	\$ 76			\$ -	\$ 517	\$ 87	\$ -
259	2015	Toro Groundmaster 4000-D Mower	\$ 60,074.76	2026	1626 hr	Good					\$ 18	\$ 49	\$ 102
260	2016	2016 Ford F-150 4X4 Supercab	\$ 27,088.00		40,812	Good	\$ 447	\$ 135	\$ 103	\$ 83	\$ 64	\$ 101	\$ 105
261	2016	2016 Ford F-350 Superduty	\$ 27,430.00	2025	18,442	Good		\$ 490	\$ 7	\$ 269	\$ 89	\$ 85	\$ 40
262	2016	EA Turfco TriWave Seeder	\$ 15,201.00			Good	\$ 717			\$ 862	\$ -		\$ 1,557
263	2016	Belmont 8X24 Deckover Trailer	\$ 6,192.00			Good		\$ 50	\$ 93	\$ 60	\$ 25	\$ 26	\$ 26
264	2017	2017 Ford F-250	\$ 28,255.00		25,252	Good		\$ 5	\$ 1,772	\$ 55	\$ 48	\$ 735	\$ 72
265	2017	2017 Jacobsen Turfcut 72" Mower	\$ 27,424.89		1185 hr	Good		\$ 149	\$ 114	\$ -	\$ 63		\$ -
266	2018	Ford F-150 Supercab	\$ 28,188.00		64,144	Good			\$ 2,252	\$ 82	\$ 64	\$ 960	\$ 168
267	2018	Jacobsen Turfcut Mower	\$ 25,188.86		905 hr	Good							\$ 208
268	2018	Turftime TT-3050 Top Dresser	\$ 19,020.00			Good						\$ 37	\$ -
269	2018	ABI Force Ballfield Groomer	\$ 17,863.70		161 hr	Good							\$ 8
270	2018	Ventrac 4500 Mower	\$ 24,995.65		283 hr	Good				\$ 464	\$ -	\$ 254	\$ -
272	2008	Ford E350 Chassis Box Truck	\$ 12,000.00	2026	115,554	Poor				\$ 453	\$ 1,903	\$ 252	\$ 58
273	2019	Ford F-150 Supercab	\$ 28,728.00		27,843	Good				\$ 1,584	\$ 88	\$ 58	\$ 98
274	2019	Ford F-150 Supercab	\$ 28,728.00		31,225	Good				\$ 1,000	\$ 53	\$ 93	\$ 75
276	2019	Kubota Tractor	\$ 39,588.37			Good		\$ 195		\$ -			\$ -
277	2020	Ford F-250 Supercab	\$ 29,404.00		11,208	Good						\$ 53	\$ 72
278	2020	Green Works Mower	\$ 16,500.00			Good							\$ -
279	2021	Jacobsen Turfcut 6' Mower	\$ 21,412.60		566 hr	good							\$ 48
280	2022	Wright Stander 6' Mower	\$ 12,236.00		385	Good							\$ 327
281	2022	Wright Stander 6' Mower	\$ 12,236.00		566	Good							\$ 129
282	2022	Belmont 14' Trailer	\$ 2,900.00			Good							\$ 72
171R	2008	Toro 328-D Mower	\$ 17,186.00	Backup		Poor		\$ 195		\$ -			\$ -
172R	2008	Toro 328-D Mower	\$ 17,186.00	Backup		Poor		\$ 331	\$ 16	\$ -			\$ -
179M	1995	6' Aerator - Cushman TriCare	\$ 4,009.00			Good		\$ 490		\$ -			\$ -
No #		N/A					\$ 9,902	\$ 8,310	\$ 15,500	\$ 13,039	\$ 11,013	\$ 16,256	\$ 14,901

\* - The Replacement Year only tracks assets expected to be replaced on the 2022-2026 Capital Improvement Plan. If the replacement cost is less than \$10,000 or occurs after 2026, the replacement year will not be shown on this schedule.



## Centre Region Council of Governments

### Fixed Assets

#### Policy and Procedures Manual

(Approved by the Finance Committee 1/11/2011)

#### **Asset Definitions:**

- **Capital Asset:** A capital asset is defined as a piece of equipment or investment in infrastructure that has a value of \$1,000 or more and has an expected useful life of more than one year. Statement 34 issued by the Governmental Accounting Standards Board (GASB) dictates how these assets are reported. The Finance Officer will maintain a listing of all Capital Assets and the accumulated depreciation.
- **Controllable Assets:** Certain purchases of equipment do not meet the criteria to be designated as a capital asset. However, they should still be monitored for proper use and disposal. Examples of such assets include but are not limited to large printers, cell phones, and radios. Agency Directors are responsible for maintaining adequate controls for these assets.
- **Capital Improvement Plan Assets:** To qualify to be listed on COG's capital improvement plan, an asset will have to have a minimum life of five years and a cost in excess of \$10,000. These assets should be tracked through the use of an assigned or committed fund balance, depending on the agency's financial system set up. For example, Fire, Library and Parks and Recreation all have separate funds committed for the purchase of assets while Administration and Planning do not. The types of assets included in the capital improvement plan consist of, but are not limited to, buildings, improvements, vehicle purchases and other large pieces of furniture and equipment.

#### **Capitalization Threshold:**

All assets with an initial individual cost of \$1,000 or more and a useful life of greater than one year shall be recorded as a distinct asset for the purposes of reporting asset values for the annual financial statements. The following information will be maintained: description of the asset, acquisition cost, acquisition date, purchase order number, asset custodian (Agency and person if applicable), location, and condition.

- Equipment and Furnishings includes the following sub-classes:
  - Fire & EMS Equipment (specific to fire fighting and emergency medical, fire monitors, defibrillator, etc) shall be depreciated for 5 years.
  - Machinery & Tools (Gas burner, post hole digger, air compressors) shall be depreciated for 5 years.
  - Furniture and Appliances (desks, ranges, couches, refrigerators, etc.) shall be depreciated for 10 years.
  - Communications Equipment (telephone systems, portable radios, PA Systems) shall be depreciated for 5 years.
  - Computer Equipment (computers, printers, servers, copiers) shall be depreciated for 5 years. Computer Equipment is inventoried by the Regional Technology Coalition.
  - Computer Software shall be depreciated for 5 years.
  - Library Materials shall be depreciated for 5 years.
  - Grounds Maintenance Equipment shall be depreciated for 5 years. This includes such items as turf equipment, mowers, tractors, spreaders, etc.
  - Farm type tractors shall be depreciated for 5 years.
  - Playground equipment and structures shall be depreciated for 10 years.
  
- Vehicles:
  - Fire Protection Apparatus shall be depreciated for 20-25 years.
  - Other licensed vehicles shall be depreciated for 5 years.
  
- Construction in Progress:
  - Construction in Progress is not depreciated. When the asset is placed into service the amount is transferred out of construction in progress and into the proper fixed asset class. That fixed asset will be depreciated once it is recognized.

## **Finance Officer Responsibilities**

The Finance Officer maintains a comprehensive list of capitalized assets. This list includes the acquisition date, purchase price, asset description, accumulated depreciation, and custodial Agency. The Finance Officer is responsible for the calculation and application of depreciation and any adjustments to the assets. The Finance Officer reports asset information in the financial reports.

### **Additions, Transfers and Deletions:**

Agencies should provide the Finance Officer with detailed information on newly acquired capital assets on a semi-annual basis at a minimum. The information should include a description of the asset, location/funding source, acquisition date, purchase order number, serial number and asset cost.

In accordance with Article VIII of the COG Articles of Agreement, the Executive Director can approve the transfer or sale of surplus property from one agency to another agency. If an asset is to be sold to another agency, the Executive Director determines that the cost reasonably reflects the value of the asset. The gain, loss and/or consideration from the transfer of such an asset from one fund to another should be realized in the financial statement for each applicable fund.

When an Agency disposes of a capital asset, details of the asset and its disposition should be forwarded to the Finance Officer for recording the disposition at the time of disposition.

### **Methods of Asset Disposition**

Assets can be deleted from the list of assets by various means as stated in Article VIII of the COG Articles of Agreement. Assets that are surplus (no longer needed but with some remaining value) may be sold at fair market value to a municipal government or a school district. If no municipal government or school district is interested, the surplus asset can be offered for sale to the general public by soliciting bids or at auction, subject to purchasing guidelines. Proceeds from the sale of personal property (tangible property other than land) shall be accredited to the program or agency offering the asset for sale.

Proceeds from the sale of real property shall be accredited to the participating municipalities in accordance with the COG formula in effect at the time of purchase.

Assets that have no remaining value may be properly recycled (if possible) or discarded. Computers, printers and related technological items' hard drives should be removed and destroyed prior to disposition.