



Susquehanna TOWNSHIP

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Susquehanna Township Board of Commissioners

Workshop Agenda

September 22, 2022

Pincus Room

6:30 p.m.

- A. CALL TO ORDER
- B. ROLL CALL
- C. PLEDGE OF ALLEGIANCE & MOMENT OF SILENCE
- D. PETITIONS, COMPLAINTS, SUGGESTIONS FROM CITIZENS
- E. APPROVAL OF MINUTES
 - 1. DRAFT September 8, 2022 Board of Commissioners Regular Meeting Minutes
- F. RECOGNITIONS AND PRESENTATIONS

1. ROTARY CLUB OF SUSQUEHANNA TOWNSHIP – OFFICER OF THE YEAR AWARD PRESENTATION

Rob Martin, Director of Public Safety & Dr. Tamara Willis, Rotary Club President

Narrative

Dr. Willis and Director Martin will present the Susquehanna Township Rotary Club Officer of the Year Award to Detective Kevin Scott, a twenty-year veteran of the Susquehanna Township Police Department.

Staff recommendation: That the Board of Commissioners receive the award presentation for the Rotary Club of Susquehanna Township “Officer of the Year Award” to Detective Kevin Scott.

2. PRESENTATION OF THE 2021 SUSQUEHANNA TOWNSHIP AUDIT

Tim Mirra, CPA, Zelenkofske Axelrod, LLC

Narrative

Provided with the agenda is a copy of the 2021 Susquehanna Township Audit as prepared by the firm Zelenkofske Axelrod, LLC. The Budget & Finance Committee met on Wednesday, September 14th to review the draft and is recommending approval this evening. Tim Mirra, CPA and partner with the firm will present the audit to the Board and public this evening.

Recommended motion: That the Board of Commissioners approve the 2021 Susquehanna Township Audit as presented.

G. TRAFFIC STUDY REQUESTS

1. TRAFFIC STUDY REPORT - 4106 FARGREEN ROAD

Rob Martin, Director of Public Safety

Narrative

The Susquehanna Township Police Department conducted a traffic study to determine whether sight distance encroachments warrant the placement of a “Hidden Driveway” sign north of the driveway of 4106 Fargreen Road. Provided with the agenda is a memorandum from Director Martin summarizing the results of the study. Staff will have the sign installed and this item is presented for information only.

Staff recommendation: That the Board of Commissioners receive the report.

2. TRAFFIC STUDY REPORT – RUSTIC DRIVE

Rob Martin, Director of Public Safety

Narrative

In response to a resident complaint, the Susquehanna Township Police Department investigated whether warrants are met on Rustic Drive to place a one-way restriction on the street. Per PennDOT regulations, certain conditions must be assessed via an engineering study to determine if a one-way street can be established. Provided with the agenda is a summary of the engineering study and recommendation to continue to maintain a two-way movement on Rustic Drive. If the Board were interested in further analyzing the street, a further engineering study should be commissioned to assess the impact on existing bus routes. Any one-way restriction would ultimately need to be codified by ordinance; however, no action is recommended on this item.

Staff recommendation: That the Board of Commissioners receive the report.

3. TRAFFIC STUDY REPORT – SHIELD STREET

Rob Martin, Director of Public Safety

The Susquehanna Township Police Department investigated the installation of additional speed humps in the 500 block of Shield Street between Union Deposit Road and Harwood Road due to concerns of speeding vehicles. Provided with the agenda is a memorandum from Director Martin summarizing the results of the study. The study recommends against the installation of additional speed humps or speed cushions on the street due to observed conditions in the field. No action is recommended on this item.

Staff recommendation: That the Board of Commissioners receive the report.

H. ACTION ON ORDINANCES, RESOLUTIONS, CONTRACTS, SUBDIVISION AND LAND DEVELOPMENT PLANS

1. RESOLUTION 2022-R-25 A RESOLUTION OF SUSQUEHANNA TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA AUTHORIZING THE PRESIDENT TO EXECUTE A DEED OF DEDICATION OF RIGHT-OF-WAY FROM THE SUSQUEHANNA TOWNSHIP AUTHORITY FOR THE PAXTON CHURCH ROAD SAFETY AND STABILIZATION PROJECT

David Pribulka, Township Manager

Narrative

Provided with the agenda is a copy of a resolution authorizing the President to execute a Deed of Dedication of right-of-way conveyed from the Susquehanna Township Authority to construct the improvements on Paxton Church Road. The Authority Board met on September 13th and authorized the Chairman and Secretary to execute the same. Three other claims are associated with this project from adjacent property owners include temporary construction easements and one additional dedication of permanent right-of-way. The Authority is funding the project via proceeds from the Stormwater Fee. The consideration given for this dedication is \$1.00.

Recommended motion: That the Board of Commissioners adopt the resolution authorizing the President to execute a Deed of Dedication of right-of-way from the Susquehanna Township Authority for the Paxton Church Road Safety and Stabilization Project.

2. RESOLUTION 2022-R-26 A RESOLUTION OF SUSQUEHANNA TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA AUTHORIZING THE PRESIDENT TO EXECUTE A DEED OF DEDICATION OF RIGHT-OF-WAY FROM RAY R. AND KRISTINA MARIE HASKINS OF 1440 PAXTON CHURCH ROAD FOR THE PAXTON CHURCH ROAD SAFETY AND STABILIZATION PROJECT

David Pribulka, Township Manager

Narrative

Provided with the agenda is a copy of a resolution authorizing the President to execute a Deed of Dedication of right-of-way conveyed from Ray & Kristina Haskins of 1440 Paxton Church Road to construct the improvements on Paxton Church Road. This is the only other claim aside from the Susquehanna Township Authority associated with this project that requires the conveyance of permanent right-of-way to the Township. The consideration authorized for the dedication of the additional 458 square feet of right-of-way from this parcel is \$812.00, which includes a pro-rate share of real estate taxes.

Recommended motion: That the Board of Commissioners adopt the resolution authorizing the President to execute a Deed of Dedication of right-of-way from Ray R. & Kristina Haskins of 1440 Paxton Church Road for the Paxton Church Road Safety and Stabilization Project.

3. RESOLUTION 2022-R-27 A RESOLUTION OF SUSQUEHANNA TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA AUTHORIZING THE SUBMISSION OF A TRAFFIC SIGNAL TECHNOLOGIES GRANT PROGRAM APPLICATION WITH LOWER PAXTON TOWNSHIP AND AUTHORIZING THE TOWNSHIP MANAGER TO SIGN ALL REQUIRED APPLICATION DOCUMENTS

David Pribulka, Township Manager

Narrative

The Pennsylvania Department of Transportation announced the 2022-2023 Green Light Go Grant Program, which included \$5 million in appropriations for projects aimed at enhancing traffic signal technology through major corridors to improve safety and mobility. Dauphin County has approached Lower Paxton Township and Susquehanna Township about filing a joint application to install adaptive signal technology at thirteen signalized intersections along the PA Route 39 (Linglestown Road) corridor. There are presently seven signalized intersections along in the corridor in Susquehanna Township and six, with the possible inclusion of a seventh in Lower Paxton Township. Lower Paxton Township will be taking the lead on submitting the grant application and HRG is developing the scope and estimate for the project. The current grant deadline is September 30th, and provided with the agenda is a copy of the resolution as well as the grant program guidelines.

Recommended motion: That the Board of Commissioners adopt the resolution authorizing the submission of a Traffic Signal Technologies Grant Program application with Lower Paxton Township and authorizing the Township Manager to sign all required application documents.

4. TABLED ACTION – CONSIDERATION OF ACCEPTANCE OF A DEED OF DEDICATION OF CHERRY ORCHARD DRIVE

David Pribulka, Township Manager

Narrative

During the July 28th Workshop Meeting, the Board tabled action on the consideration of the acceptance of a Deed of Dedication of Right-of-Way for Cherry Orchard Drive. Cherry Orchard Drive is a cul-de-sac located on the south side of Linglestown Road between Crooked Hill and Progress Avenue. It serves two businesses and Cherry Orchard Place, a 51-unit apartment development. A 5-foot-wide concrete sidewalk is located on the eastern side of Cherry Orchard Drive, with an 8-foot tree lawn separating the sidewalk from the curb. The cartway width varies from 42 feet at the signaled intersection to 34-feet as it tapers to the cul-de-sac. Cherry Orchard Drive is approximately 385 feet long and ends in a cul-de-sac with a 40-foot diameter. Total right-of-way offered for dedication is 31,476.82 square feet. The applicant has met all of the requirements for the dedication of streets as outlined in Chapter 21 Part 3 of the Township Code of Ordinances.

Provided with the agenda is an As-Built Conditions Plan for Cherry Orchard Drive, and a draft Deed of Dedication for the same. This evening, the Board is asked to remove the item from the table and consider whether it is in favor of accepting the Deed of Dedication. Should the Board intend to accept the Deed, a public hearing on an ordinance for October 27th should be scheduled. If the Board does not intend to accept the Deed of Dedication, a motion to that effect would be appropriate.

Staff recommendation: That the Board of Commissioners consider accepting a Deed of Dedication of Right-of-Way for Cherry Orchard Drive.

5. TERMINATION OF CONTRACT WITH MATTHEWS CONSTRUCTION SERVICES, LLC FOR THE BOYD PARK PHASE II DEVELOPMENT PROJECT

David Pribulka, Township Manager

Narrative

On July 28th, the Board of Commissioners awarded the contract for the Phase II development of Boyd Park to Matthews Construction in an amount of \$473,166.17. The Notice to Proceed was subsequently issued; however, the contractor was unable to secure a performance bond to complete the work. As a result, staff is recommending that the Board terminate the contract with Matthews Construction Services, LLC and authorize HRG to readvertise for bids on the project. Furthermore, the Board is asked

to reconsider the inclusion of the fishing pier in the advertisement for bids. It may be done as an “Add Alternate,” allowing the Board to consider whether to proceed with the amenity based on bid results. Alternatively, a floating dock may be considered, or the pier may be removed entirely from the bid scope. Staff is recommending the pier be included as an “Add Alternate” in the advertisement. Staff is also recommending the material for the boardwalk be included as an “Add Alternate,” and that the fencing be removed from the base bid.

Recommended motion: That the board of Commissioners terminate the contract with Matthews Construction Services, LLC and authorize HRG to readvertise for bids, including the fishing pier and boardwalk material as “Add Alternates”.

6. PRESENTATION OF THE 2023 MINIMUM MUNICIPAL OBLIGATION FOR THE POLICE, NON-UNIFORMED, AND PMRS PENSION PLANS

Jill Lovett, Director of Finance

Narrative

Provided with the agenda is a memorandum from David Pribulka, Township Manager describing the tentative Minimum Municipal Obligations (MMOs) for the Police, Non-Uniformed, and PMRS Pension Plans in place in the Township. The MMOs are based on predicted pension liabilities as a function of W-2 earnings. At this time, the state unit aid value is unknown, so the final MMOs will not be available until the consideration of the 2023 Operating Budget. Presenting these estimates is required by law to occur before September 30th, but no action is needed at this time.

Staff recommendation: That the Board of Commissioners receive the presentation of the 2022 Minimum Municipal Obligation for the Police, Non-Uniformed, and PMRS Pension Plans.

I. CONSENT AGENDA

1. Authorization to advertise the sale of the emergency backup generator on Municibid
2. Authorization to sign Pollution Reduction Plan - Task Order # 2022-01
3. Financial Security Reduction – Susquehanna Union Green Phases 3A & 3B (\$144,991)

J. COMMISSIONER COMMENTS

K. ADJOURNMENT

NOTE: TO ACCOMMODATE ALL CITIZENS, INDIVIDUAL SPEAKERS WILL BE PERMITTED THREE MINUTES TO ADDRESS THE BOARD.

NOTE: PLEASE PLACE ALL CELL PHONES, PAGERS AND OTHER ELECTRONIC DEVICES ON SILENT MODE.

NOTE: THE TOWNSHIP MEETINGS ARE RECORDED.

MINUTES

**SUSQUEHANNA TOWNSHIP
BOARD OF COMMISSIONERS**

**REGULAR MEETING
SEPTEMBER 8, 2022**

REGULAR MEETING:

President Lynch called to order the Regular Meeting of the Susquehanna Township Board of Commissioners on Thursday, September 8, 2022, at 6:49 PM via In-Person/Zoom (Hybrid).

President Lynch stated that all members of the Board of Commissioners were present, except for Commissioner Faylona who was excused.

ROLL CALL: COMMISSIONERS

Jody Rebarchak – Present
Gary Rothrock - Present
Carl Hisiro – Present
Frank Lynch - Present
Torn Pyne - Present
Fred Faylona - Excused
Fred Engle – Present
Justin Fleming - Present
Steven Napper - Present

TOWNSHIP PERSONNEL:

David Pribullka, - Secretary/Township Manager
Betsy Logan - Assistant Township Manager/Director of Community & Economic Development
Morgan Madden, Esq. - Township Solicitor
Alex Greenly, P.E. - Township Engineer
Doug Knauss - Director of Parks & Recreation
Nathan Bragunier - Director of Public Works
Robert Martin – Director of Public Safety
George Drees – Fire Marshall
Jill Lovett – Director of Finance
Kathy Fry - Administrative Assistant

OTHERS IN ATTENDANCE: Samantha Giovengo, Samuel Giovengo, Jerry Feaser, Glenn McCoy, Joe Wynn II, Hunter Droper, Mason Kwasnaza, Jordan Underwood, Ben Stanley, Thomas Altland, Lucas Fick

PLEDGE OF ALLEGIANCE & MOMENT OF SILENCE:

President Lynch asked Commissioner Pyne to lead the Pledge of Allegiance followed by a Moment of Silence.

PETITIONS, COMPLAINTS, SUGGESTIONS FROM CITIZENS:

Carol Brightbill of 3817 Schoolhouse Lane addressed the Board of Commissioners with her concerns regarding Penn Waste and the difficulties she has been experiencing with yard waste pickups.

APPROVAL OF MINUTES: Commissioner Hisiro moved to approve the August 25, 2022, Board of Commissioners Workshop Meeting minutes with one correction. The motion was seconded by Commissioner Pyne and the motion passed with a unanimous vote.

RECOGNITIONS AND PRESENTATIONS:

1. 2022 LIFE SAFETY AWARDS PRESENTATION:

Employee – Civilian Award – Structure Fire

Fire Marshal Drees presented Public Works Director, Nathan Bragunier with this award for his quick action in extinguishing a mulch fire that had spread to a pine tree and was impacting the residence on Daybreak Circle.

Police Chief Martin, Commissioner Fleming, and Commissioner Hisiro were alongside Fire Marshal Drees to congratulate him on receiving this award.

Unit Citation – Life Saving Award – Structure Fire with Entrapment

Fire Marshal Drees presented Progress Fire Company Firefighter Atland and Cpl. Tillman of the Susquehanna Township Police Department with this award for saving four occupants from a structure fire. Upon arrival, Cpl. Tillman was advised that two more residents were still on the second floor. He entered the structure and brought them out safely.

Police Chief Martin, Commissioner Fleming, and Commissioner Hisiro were alongside Fire Marshal Drees to congratulate them on receiving this award.

Unit Citation –Life Saving Award – Cardiac Arrest

Fire Marshal Drees presented this award to Susquehanna Township Police Patrol Officer Reitheimer, Cpl. Wagner, Officer Codero, Officer Lager, Progress Fire Company Firefighter/EMT Mahute, Firefighter Underwood and from the Susquehanna Township Emergency Medical Service Paramedic Pinti, Paramedic Fox and EMT Powell. The units were dispatched for an unresponsive male on North 36th Street. The first to arrive was the Police Department who confirmed this was a cardiac arrest and proceeded with CPR and AED shock. Squad 32 was next on the scene and assisted with basic life support and was then quickly joined by STEMS to provide advanced life support. The patient was successfully revived, taken to the hospital, where they were admitted to the ICU and Heart Catheter Lab and then discharged home.

Police Chief Martin, Commissioner Fleming, and Commissioner Hisiro were alongside Fire Marshal Drees to congratulate him on receiving this award.

Fire Marshal Drees commented that the advances in CPR techniques have increased the success rate of saving lives from 7% to 44%.

The last 2022 Life Safety Award was presented after the Public Hearing for Ordinance 22-6 had concluded.

REPORTS OF COMMITTEES:

1. Buildings & Grounds: Commissioner Rothrock reported that staff has moved into the

newly renovated office area and there are a few items that still need to be completed.

2. **Budget, Finance, Insurance & Pension:** Commissioner Fleming reported that a meeting occurred to discuss the upcoming Township Budget and Capital Projects. Township Manager Pribulka provided the Board of Commissioners with a schedule for the preparation of the 2023 Fiscal Budget. In his highlights he noted that a draft of this budget will be available on October 17th with final adoption by resolution on December 12th.
3. **Public Works:** Vice President Napper reported that in August, the Public Works Department worked on installing new signs and repairing those that were damaged, trimming tree limbs, and the painting of crosswalks. He also noted that a speed hump was installed in the 3800 block of Schoolhouse Lane.
4. **Health & Sanitation:** Commissioner Rebarchak reported that the next yard waste pickup will occur on Saturday, September 17th. She also noted that the Health Board will meet on the 15th to discuss the Penn Waste contract and mobile carts to assist in the picking up of trash
5. **Administration & Personnel:** No Report
6. **Police:** No Report
7. **Fire, EMS, EMA:** Commissioner Hisiro reported that they met in March to discuss the awards that were given out this evening. He also reminded everyone that the 9/11 anniversary will occur next week and asked that everyone keep the first responders in their thoughts.
8. **Recreation:** Parks and Recreation Director Knauss reported that a Shredding Event will occur on Saturday, September 17th from 8:00 AM to 11:00 AM at Veterans Memorial Park. He also announced that a \$20,000 DCNR grant was awarded for the Township wide bicycle, pedestrian and greenway plan.
9. **Planning & Zoning:** Commissioner Rothrock reported that the Planning Commission and Zoning Hearing Board meetings were canceled.

ACTION ON ORDINANCES, RESOLUTIONS, SUBDIVISION AND LAND DEVELOPMENT PLANS:

PUBLIC HEARING:

1. ORDINANCE 22-6 – A PUBLIC HEARING ON AN ORDINANCE OF SUSQUEHANNA TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA AMENDING CHAPTER 1 (ADMINISTRATION AND GOVERNMENT), PART 7 (ESTABLISHING AND REDISTRICTING THE SYSTEM OF WARDS) ADOPTING AN AMENDED WARD MAP TO ADJUST BOUNDARIES IN ACCORDANCE WITH THE PENNSYLVANIA MUNICIPAL REAPPORTIONMENT ACT

President Lynch adjourned the regular meeting and called the Public Hearing to order at 7:13 PM. He then turned the meeting over to Solicitor Madden.

Solicitor Madden reported that she has received testimony on this Ordinance from Manager Pribulka, the Ordinance has been properly advertised and proof of publication has been received. She then turned the meeting back over to President Lynch.

President Lynch then gave an explanation of why the Ward Reapportionment needed to occur every ten years after the Federal Census. The reapportionment was done by a bipartisan commission that consisted of Commissioners Pyne, Fleming and Lynch along with Township Manager Pribulka and Assistant Manager Logan. He also noted that tremendous assistance was received from the Dauphin County Board of Elections and GIS. He then went on to outline the number of voters in each ward, the number that would need to be moved, the current population of the Township (26,736), and the average number in each Ward (2,791). He also wanted residents to be aware that polling places will not change until 2023 and voting should be done at current polling places unless voting by mail.

He then asked for Public Comment and received none.

Commissioner Pyne thanked the County Board of Elections and Mr. Feaser for all of their assistance. He also noted that some voters will be closer to their polling places when the changes are made.

President Lynch closed the Public Hearing and resumed the Regular Meeting at 7:25 PM.

Commissioner Pyne moved that the Board of Commissioners adopt the ordinance adopting an amended Ward Map to adjust boundaries in accordance with the Pennsylvania Municipal Reapportionment Act. The motion was seconded by Vice President Napper and unanimously approved.

RECOGNITIONS AND PRESENTATIONS

LIFE SAFETY AWARDS PRESENTATION (CONTINUED)

4. Dispatcher Citation – Life Giving Award – Childbirth

Fire Marshal Drees presented this award to Emergency Medical Dispatcher Giovengo who received call from a woman who was in active labor with contractions that were two minutes apart and was also having difficulty breathing. EMD Giovengo guided her through the birth and subsequent items that needed to be completed to ensure that both baby and mother were properly cared for additional assistance arrived.

Fire Marshal Drees read the moving letter from Monigo Teaway who thanked EMD Giovengo for her assistance with the birth of her son Enoch.

Police Chief Martin, Commissioner Fleming, and Commissioner Hisiro were alongside Fire Marshal Drees to congratulate them on receiving these awards.

OLD BUSINESS:

1. STORMWATER WAIVER – VETERAN’S PARK “FIT COURT”

Assistant Manager Logan gave an outline of the requested waiver. In the outline, she noted that at 38’ X 38’ concrete pad was poured as the foundation for the Fit Court at Veteran’s Park. She noted that this site is 444 square feet over the allowed amount of impervious area, but the generated runoff will be conveyed into an adjacent wooded buffer.

Commissioner Rothrock moved that the Board of Commissioners grant the waiver from Chapter 19, Stormwater Management for the concrete pad installation at Veteran’s Park. The motion was seconded by Commissioner Pyne.

Parks and Recreation Director Knauss noted that the installation of the concrete pad is scheduled for October

19th.

The motion passed with a unanimous vote.

REPORTS:

1. **Township Manager:** Manager Pribulka's report was included in the Board of Commissioners packets for this evening's meeting.
2. **Public Safety** – No Report
3. **Community and Economic Development** – Assistant Manager Logan's report was included in the Board of Commissioners packet for this evening's meeting
4. **Public Works:** Public Works Director, Bragunier reported that street sweeping will be concluding so that leaf collection can begin in the next few weeks.
5. **Engineering:** Engineer Greenly's report was included in the Board of Commissioners packet for this evening's meeting.
6. **Solicitor:** No Report
7. **School Board:** No Report
8. **Authority:** No Report
9. **Shade Tree:** Manager Pribulka reported that there will be a change to past practices. We will now be requesting that an arborist review trees prior to removal to prevent healthy trees from unnecessarily being removed and to inspect for any potential problems. He stated that the trees in the Township are a valuable asset and should be assessed by a qualified individual.
10. **Communications:** Commissioner Pyne reported that the first draft of the Township newsletter has been returned to the planner. He thanked Parks and Recreation Director Knauss for his work on the newsletter and stated it will be mailed out in mid October.
11. **Human Relations Commission:** Commissioner Hisiro reported that the next meeting is scheduled for September 15th.
12. **Parks & Recreation:** No additional report.

NEW BUSINESS:

1. **CONSENT AGENDA**
 - a. Statement of Bills Paid
 - b. Authorization to hire Grace Hogue as Customer Service Specialist
 - c. Financial Security Reduction – Enclave at Elmerton (\$924,996)

Commissioner Fleming moved that the Board of Commissioners approve the Consent Agenda. The motion

was seconded by Commissioner Pyne and unanimously approved.

2. AUTHORIZATION FOR PUBLIC HEARING ON A LIQUOR LICENSE TRANSFER APPLICATION FOR 59 NORTH PROGRESS AVENUE; PROPERTY DOING BUSINESS AS SHISHA LOUGE AND CAFÉ, LLC.

Manager Pribulka informed the Board of Commissioners that this Liquor License Transfer is from a premises in the City of Harrisburg. He stated that staff is recommending that the Board authorize advertisement of a public hearing on this transfer application for October 13, 2022. He noted that another Liquor License Transfer for 99 Walnut Enterprises is also scheduled for this evening.

Commissioner Engle moved that the Board of Commissioners authorize a public hearing on a liquor license transfer application for property located at 59 North Progress Avenue for Thursday, October 13, 2022. The motion was seconded by Vice President Napper and unanimously approved.

3. APPLICATION FOR A GREASE TRAP VARIANCE – THE POTATO COOP, LLC

Finance Director Lovett informed the Board of Commissioners that a request for a variance for a grease trap has been received for prospective tenants of a unit located in Susquehanna Union Green. The grease trap they would like to install will hold approximately 100 gallons which is much smaller than the 1,000 gallon minimum required. The Authority Engineer did a great deal of research on this matter and the trap that they are proposing will process twice as much volume as is needed for their business.

Commissioner Pyne moved that the Board of Commissioners grant the grease trap variance requested for the Potato Coop, LLC at Susquehanna Union Green, Unit 4A, 2615 Linglestown Road. Commissioner Hisiro seconded the motion.

Several Commissioners suggested that the ordinance be reviewed to see if modifications are needed to the 1,000 gallon minimum requirement.

Commissioner Rothrock also noted that the agreement prepared by the Authority Solicitor outlines the terms and conditions of the variance and puts the burden on the applicant.

The motion passed with a unanimous vote.

4. AWARD OF CONTRACT – SUSQUEHANNA TOWNSHIP HIGHWAY GARAGE WATER SERVICE CONNECTION PROJECT

Public Works Director Bragunier gave an overview of this project that would install a water line to the Public Works Maintenance Garage. Currently non-potable water is being used from an on-site well, but there are concerns with the increased demand.

The Board of Commissioners were supplied with the scope of work and quotes that were received for the project.

Commissioner Engle moved that the Board of Commissioners award the contract for the Highway Garage Water Service Connection Project to J. L. B. Construction, Inc. in an amount of \$16,278. The motion was seconded by Vice President Napper.

Mr. Bragunier stated that the plan is to continue to use the well water for cleaning purposes. Meters will be installed for the garage and neighboring soccer field. He also noted that Capital Region Water has given their

approval for the use of the well water for cleaning of the equipment.

The motion passed with a unanimous vote.

COMMISSIONER COMMENTS:

Commissioner Fleming wished his daughter Emily a happy 10th birthday.

ADJOURNMENT: Commissioner Engle moved the meeting be adjourned at 7:56 P.M.; seconded by Commissioner Pyne and unanimously approved.

Signed:

David Pribulka

Secretary-Manager

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA

**Financial Statements Together with
Report of Independent Public Accountants**

For the Year Ended December 31, 2021

December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Susquehanna Township, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Susquehanna Township (the "Township"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Township, as of December 31, 2021, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the discretely presented component unit financial statements for the Susquehanna Township Authority, which represent 100% of the assets, net position, and revenues, of the aggregate discretely presented component unit. Those financial statements were audited by an other auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for those aggregate discretely presented component unit, is based solely on the reports of the other auditor.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.



Zelenkofske Axelrod LLC

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS Standards, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in pension fund net pension liability and related ratios – nonuniformed pension plan, schedule of changes in pension fund net pension liability and related ratios – police pension plan, schedule of contributions – nonuniformed pension plan, schedule of contributions – police pension plan, schedule of changes in the net pension liability and related ratios – nonuniformed PMRS pension plan, schedule of employer contributions – last 10 years – nonuniformed PMRS pension plan, schedule of changes in the total OPEB liability and related ratios – last 10 years, schedule of revenues and expenditures budget and actual – general fund, and schedule of revenues and expenditures budget and actual – fire fund on pages 4-11 and 73-81 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township's basic financial statements. The combining non-major fund financial information and combining fiduciary component unit's financial information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

ZELENKOFKSKE AXELROD LLC
Harrisburg, Pennsylvania
September XX, 2022

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

The management's discussion and analysis of Susquehanna Township (the Township), provides an overview of the Township's financial activities for the fiscal year ended December 31, 2021. Please read it in conjunction with the basic financial statements and the accompanying notes to those financial statements.

Financial Highlights

1. The assets and deferred outflows of the Township exceeded its liabilities and deferred inflows as of December 31, 2021, by \$2,917,043. This excess includes the Township's investment in capital assets of \$17,211,662.
2. As of December 31, 2021, the Township's governmental funds reported an ending unassigned fund balance of \$7,661,146, an increase from the prior year of \$979,039.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Township's basic financial statements. In general, the purpose of financial reporting is to provide external parties who read financial statements with information that will help them make decisions or draw conclusions about an entity. There are many external parties that read the Township's financial statements; however, these parties do not always have the same specific objectives. In order to address the needs of as many parties as reasonably possible, the Township, in accordance with required reporting standards, presents 1) governmental-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The focus of government-wide financial statements is on the overall financial position and activities of the Township. These financial statements are constructed around the concept of a primary government, the Township.

The Township's government-wide financial statements include the statement of net position and statement of activities, which are prepared using accounting principles that are similar to commercial enterprises. The purpose of the statement of net position is to attempt to report all of the net position held and liabilities owed by the Township. The Township reports all of its assets when it acquires ownership over the asset and infrastructure as assets even though they are not available to pay the obligations incurred by the Township. On the other hand, the Township reports liabilities, such as long-term bonds payable, even though these liabilities might not be paid until several years in the future.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Overview of the Financial Statements (continued)

Government-wide financial statements (continued)

The difference between the Township's total assets and total liabilities is labeled as net position and this difference is similar to the total owners' equity presented by a commercial enterprise. Although the purpose of the Township is not to accumulate net position, in general, as this amount increases, it indicates that the financial position of the Township is improving over time.

The purpose of the statement of activities is to present the revenue and expenses of the Township. Again, the items presented on the statement of activities are measured in a manner similar to the approach used by a commercial entity in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred by the Township. Thus, revenue is reported even when it may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Although the statement of activities looks different from a commercial enterprise's income statement, the financial statement is different only in format, not substance. Whereas the bottom line in a commercial enterprise is its net income, the Township reports an amount described as *change in net position*, essentially the same thing.

The focus of the statement of activities is on the *net cost* of various activities provided by the Township. The statement begins with a column that identifies the cost of each of the Township's major functions. Another column identifies the revenue that is specifically related to the classified governmental functions. The difference between the expenses and revenue related to specific program/activities identifies the extent to which each function of the Township draws from the general revenue or is self-financing through fees, intergovernmental aid, or other resources.

The primary government is divided into governmental activities and business-type activities. Governmental activities are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues, while business-type activities are financed to some degree by charging external parties for the goods or services they acquire from the Township.

Governmental activities include programs/activities such as general government, public safety, public works, and parks recreation and culture.

The government-wide financial statements can be found on pages 12 and 13 of this report.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Overview of the Financial Statements (continued)

Fund financial statements

Unlike government-wide financial statements, the focus of fund financial statements is directed to specific activities of the Township rather than the Township as a whole. Except for the general fund, a specific fund is established to satisfy managerial control over the resources or to satisfy finance-related legal requirements established by external parties or governmental statutes or regulations.

Governmental funds

Governmental fund financial statements consist of a balance sheet and statement of revenues, expenditures, and changes in fund balances and are prepared on an accounting basis that is significantly different from that used to prepare the government-wide financial statements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term effect of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental fund and governmental activities.

The Township maintains multiple governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and change in fund balance for the general fund.

The Township adopts an annual appropriated budget for its general and fire funds. A budgetary comparison statement for the general and fire funds is provided to demonstrate compliance with the budget.

The basic governmental fund financial statements can be found on pages 14-17 of this report.

Fiduciary Funds

Fiduciary funds represent assets held in trust for pension benefits of the police and nonuniformed pension plans administered by the Township.

Police Pension Plan: This fund represents the assets held in trust for pension benefits of the police pension plan of Susquehanna Township. The balance in this plan as of December 31, 2021 was \$31,460,169. This represents an increase in plan assets of \$3,814,952 over the prior year. Please refer to required supplementary information for detail on the pension plan.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Overview of the Financial Statements (continued)

Fiduciary Funds (continued)

Nonuniformed Pension Plan: This fund represents the assets held in trust for pension benefits of the nonuniformed pension plan of Susquehanna Township. The balance in this plan as of December 31, 2021 was \$10,677,927. This represents an increase in plan assets of \$1,002,062 over the prior year. Please refer to required supplementary information for detail on the pension plan.

Notes to the basic financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 20-71 of this report.

Supplementary information

The schedules on pages 73-81 of this report provide additional information about the Township's general and fire fund's revenue and expenditures including budget to actual statements. The supplementary information also provides additional information on the Township's Pension and OPEB plans.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. As of December 31, 2021 the Township's ending net position was \$2,917,043. Negative net position is the result of long term pension and OPEB liabilities and changes in presentation as required by GASB.

All of the Township's fixed assets reflect its investment in capital assets (e.g., land, buildings, equipment and construction in progress) less any related debt used to acquire those assets that are still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Township's investment in its capital assets are reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to liquidate these liabilities.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Government-wide Financial Analysis (continued)

Our following analysis focuses on the net position and changes in net position of the Township's governmental and business-type activities.

**CONDENSED STATEMENTS OF NET POSITION
AS OF DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
Cash and investments	\$ 15,448,604	\$ 10,494,752
Current and other assets	35,820,842	31,814,559
Capital assets	<u>24,217,126</u>	<u>24,721,123</u>
Total	75,486,572	67,030,434
Deferred outflows of resources	<u>5,516,648</u>	<u>2,370,973</u>
Total assets and deferred outflows of resources	81,003,220	69,401,407
Current liabilities	10,013,372	7,475,986
Long-term liabilities	<u>62,208,250</u>	<u>58,305,533</u>
Total liabilities	72,221,622	65,781,519
Deferred inflows of resources	<u>5,864,555</u>	<u>3,734,340</u>
Net position		
Net investment in capital assets	17,211,662	15,166,037
Restricted	3,307,669	2,056,048
Unrestricted	<u>(17,602,288)</u>	<u>(17,336,537)</u>
Total net position	<u>\$ 2,917,043</u>	<u>\$ (114,452)</u>

For more information on the statement of net position see page 12.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Government-wide Financial Analysis (continued)

An additional portion of the Township's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the Township's ongoing obligations to citizens and creditors.

**CONDENSED STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
Program revenues:		
Charges for services	\$ 1,327,492	\$ 937,445
Operating grants and contributions	2,476,371	2,941,184
General revenues:		
Taxes	14,261,864	14,198,685
Cable TV franchise fees	504,359	485,564
Investment earnings	109,781	107,759
Miscellaneous	3,438,956	3,151,293
Total revenues	22,118,823	21,821,930
Expenses:		
General government	3,068,267	2,635,048
Public safety	10,209,352	10,090,906
Health and sanitation	176,079	394,195
Highways	3,901,635	3,058,184
Culture and recreation	415,614	241,806
Debt service	1,316,381	1,272,044
Total expenses	19,087,328	17,692,183
Change in net position	3,031,495	4,129,747
Net position, beginning of the year (as restated)	(114,452)	(4,244,199)
Net position, End of the year	\$ 2,917,043	\$ (114,452)

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Government-wide Financial Analysis (continued)

Governmental Activities

The Township's Governmental activities net position increased \$3,031,495 for the year ended December 31, 2021. The key element for the increase is due to an increase in program revenues and decreases in general government and culture and recreation expenses from the prior year.

Fund Financial Analysis

As noted earlier, the Township uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Township's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The general fund is the chief operating fund of the Township. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. The unreserved fund balance represents 36% of general fund expenditures.

General Fund Budgetary Highlights

No changes were made to the original budget for the Township.

Capital Asset and Debt Administration

Capital Assets

The Township's net investment in capital assets for its governmental activities as of December 31, 2021, was \$17,211,662. The investment in capital assets includes land, buildings, automotive equipment, machinery and equipment, and infrastructure. The total net increase in the Township's net investment in capital assets for the year ended December 31, 2021 was \$2,045,625.

Additional information on the Township's capital assets can be found in Note 3 of this report.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

Government-wide Financial Analysis (continued)

Debt Administration

The Township's outstanding debt as of December 31, 2021 and 2020, was as follows:

	<u>2021</u>	<u>2020</u>
Bonds and leases	\$ 41,825,464	\$ 38,530,086

The Township's total debt increased by \$3,295,378 during the fiscal year ended December 31, 2021, as a net result of the scheduled payments on long term debt offset by additional capital leases.

Additional information on the Township's long-term debt can be found in Note 4 of this report.

Request for Information

This financial report is designed to provide a general overview of the Township's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Township Office at 1900 Linglestown Road, Harrisburg, Pennsylvania.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government Governmental Activities	Component Unit Susquehanna Township Authority
Current Assets:		
Cash and investments	\$ 15,448,604	\$ 19,231,445
Taxes receivable	1,184,568	-
Other receivable	971,944	-
Due from Authority	33,204,370	-
Due from Susquehanna Township	-	5,390,467
Due from Dauphin County	-	1,488,595
Other receivables and prepaid expenses	162,995	2,316,282
Inventories	164,558	-
Other Assets	90,395	-
Total Current Assets	<u>51,227,434</u>	<u>28,426,789</u>
Noncurrent Assets:		
Restricted Assets:		
Net Pension Asset	42,012	-
Capacity rights, net	-	53,684
Land	2,327,098	-
Buildings	7,472,648	-
Automotive equipment	9,569,372	-
Machinery and equipment	7,571,630	-
Infrastructure	55,067,739	-
Sewer and Stormwater System	-	72,341,679
Construction in process	1,837,956	4,644,887
Less: accumulated depreciation	(59,629,317)	(34,878,546)
Total Noncurrent Assets	<u>24,259,138</u>	<u>42,161,704</u>
Total assets	<u>75,486,572</u>	<u>70,588,493</u>
Deferred outflows of resources:		
Related to pensions	2,830,192	-
Related to OPEB	2,686,456	-
Total deferred outflows of resources	<u>5,516,648</u>	<u>-</u>
Current Liabilities:		
Accounts payable	416,424	2,134,621
Accrued interest	342,826	295,721
Security deposits	-	20,631
Retainage payable	-	51,455
Escrows payable	336,869	-
Unearned revenue	565,331	-
Due to Authority	5,390,467	-
Due to Susquehanna Township	-	1,410,000
Due to Dauphin County	-	152,700
Bonds Payable	2,575,859	-
Leases Payable	385,596	7,017
Total current liabilities	<u>10,013,372</u>	<u>4,072,145</u>
Noncurrent liabilities:		
Bonds payable	36,969,807	-
Leases payable	1,894,202	-
Due to Susquehanna Township	-	31,790,714
Due to Dauphin County	-	1,094,000
OPEB liability	14,377,029	-
Compensated absences	1,709,784	-
Net pension liability	7,257,428	-
Total noncurrent liabilities	<u>62,208,250</u>	<u>32,884,714</u>
Total Liabilities:	<u>72,221,622</u>	<u>36,956,859</u>
Deferred inflows of resources:		
Related to pensions	3,375,060	-
Related to OPEB	2,489,495	-
Total deferred inflows of resources	<u>5,864,555</u>	<u>-</u>
Net position:		
Net investment in capital assets	17,211,662	14,532,651
Restricted	3,307,669	-
Unrestricted	(17,602,288)	19,098,983
Total net position	<u>\$ 2,917,043</u>	<u>\$ 33,631,634</u>

The accompanying notes are an integral part of these financial statements.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
Primary government:						
Government activities:						
General government	\$ 3,068,267	\$ 100,420	\$ 1,445,647	\$ -	\$ (1,522,200)	\$ -
Public safety	10,209,352	827,341	265,861	-	(9,116,150)	-
Health and sanitation	176,079	-	-	-	(176,079)	-
Highways	3,901,635	-	764,863	-	(3,136,772)	-
Culture and recreation	415,614	399,731	-	-	(15,883)	-
Interest on long term debt	1,316,381	-	-	-	(1,316,381)	-
Total Governmental Activities	\$ 19,087,328	\$ 1,327,492	\$ 2,476,371	\$ -	(15,283,465)	-
Component unit, Susquehanna Township Authority	\$ 7,709,739	\$ 9,805,024	\$ -	\$ -	-	2,095,285
General revenues:						
Taxes:						
Real estate					7,510,807	-
Real estate transfer					815,435	-
Earned income					4,420,715	-
Occupation and per capita					823,169	-
Local services tax					691,738	-
Cable TV franchise fees					504,359	-
Investment earnings					109,781	-
Miscellaneous					3,438,956	-
Total general revenues and special items					18,314,960	-
Change in net position					3,031,495	2,095,285
Net position - beginning					(114,452)	31,536,349
Net position - ending					\$ 2,917,043	\$ 33,631,634

The accompanying notes are an integral part of these financial statements.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	General Fund	Fire Protection Fund	Capital Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents	\$ 11,088,027	\$ 784,685	\$ 101,197	\$ 3,474,695	\$ 15,448,604
Accounts receivable	971,944	-	-	-	971,944
Taxes receivable	1,184,568	-	-	-	1,184,568
Due from other funds	92,550	-	-	-	92,550
Due from Authority	33,204,370	-	-	-	33,204,370
Prepaid expenses	162,995	-	-	-	162,995
Inventories	164,558	-	-	-	164,558
Other Assets	90,395	-	-	-	90,395
Total assets	\$ 46,959,407	\$ 784,685	\$ 101,197	\$ 3,474,695	\$ 51,319,984
Liabilities:					
Accounts payable	\$ 135,582	\$ 160,436	\$ 83,592	\$ 36,814	\$ 416,424
Due to other funds	-	92,550	-	-	92,550
Due to Authority	5,390,467	-	-	-	5,390,467
Unearned revenue	-	-	-	565,331	565,331
Escrows payable	235,517	101,352	-	-	336,869
Total liabilities	5,761,566	354,338	83,592	602,145	6,801,641
Fund balances:					
Non-spendable	33,531,923	-	-	-	33,531,923
Restricted:					
Highway aid fund	-	-	-	1,518,877	1,518,877
Fire protection fund	-	430,347	-	-	430,347
American Rescue Plan Act	-	-	-	678,983	678,983
Developers' recreation	-	-	-	679,462	679,462
Assigned	-	-	17,605	-	17,605
Unassigned, general	7,665,918	-	-	(4,772)	7,661,146
Total fund balances	41,197,841	430,347	17,605	2,872,550	44,518,343
Total Liabilities and Fund Balances	\$ 46,959,407	\$ 784,685	\$ 101,197	\$ 3,474,695	\$ 51,319,984

The accompanying notes are an integral part of these financial statements.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO
THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds	\$ 44,518,343
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds:	
Capital assets	24,217,126
Long-term liabilities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities, both current and long-term, are reported in the Statement of Net Position. Long-term liabilities at year-end consist of:	
OPEB liability	(14,377,029)
Deferred outflows - OPEB	2,686,456
Deferred inflows - OPEB	(2,489,495)
Compensated absences	(1,709,784)
General obligation debt	(39,545,666)
Accrued Interest	(342,826)
Capital Lease	(2,279,798)
Net pension liability	(7,257,428)
Net pension asset	42,012
Deferred outflows - pension	2,830,192
Deferred inflows - pension	(3,375,060)
<u>Net position of governmental activities</u>	<u>\$ 2,917,043</u>

The accompanying notes are an integral part of these financial statements.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	General Fund	Fire Protection Fund	Capital Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 12,960,339	\$ 1,122,345	\$ -	\$ 179,180	\$ 14,261,864
License, fees, and permits	601,279	565	-	381,750	983,594
Fines and forfeits	146,149	-	-	-	146,149
Interest and rents	75,619	8,722	3,412	22,028	109,781
Intergovernmental	842,358	-	120,150	1,513,863	2,476,371
Charges for services	697,983	4,125	-	-	702,108
Miscellaneous	3,382,721	5,881	-	-	3,388,602
Total revenues	18,706,448	1,141,638	123,562	2,096,821	22,068,469
Expenditures:					
Current operations:					
General government	2,898,738	-	-	72,277	2,971,015
Public safety	9,101,253	719,512	-	-	9,820,765
Health and sanitation	343,166	-	-	-	343,166
Highways	2,139,844	-	349,000	516,020	3,004,864
Culture and recreation	328,532	-	-	8,596	337,128
Capital Outlay	403,146	-	453,366	443,299	1,299,811
Debt service	6,060,996	443,447	-	-	6,504,443
Total expenditures	21,275,675	1,162,959	802,366	1,040,192	24,281,192
Revenues over (under) expenditures	(2,569,227)	(21,321)	(678,804)	1,056,629	(2,212,723)
Other financing sources (uses):					
Debt issuance	8,156,405	-	-	-	8,156,405
Bond premium	324,490	-	-	-	324,490
Proceeds from capital asset sale	33,204	17,150	-	-	50,354
Transfers in	-	-	375,000	194,391	569,391
Transfers out	(569,391)	-	-	-	(569,391)
Total other financing sources (uses)	7,944,708	17,150	375,000	194,391	8,531,249
Net changes in fund balances	5,375,481	(4,171)	(303,804)	1,251,020	6,318,526
Fund balances:					
Beginning of year	35,822,360	434,518	321,409	1,621,530	38,199,817
End of year	\$ 41,197,841	\$ 430,347	\$ 17,605	\$ 2,872,550	\$ 44,518,343

The accompanying notes are an integral part of these financial statements.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ 6,318,526

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlays	1,299,811
Depreciation expense	(1,785,099)
Loss on the disposal of capital assets	(18,709)

Repayment of bond principal is an expenditure in the governmental funds, but is recorded as long-term liabilities in the statement of net position. Draws of bond principal is an other financing source in the governmental funds, but the draw increases long-term liabilities in the statement of net position.

Proceeds from note	(8,156,405)
Principal payments on long-term debt	4,737,864
Principal payments on capital lease	374,662

Pursuant to the modified accrual basis of accounting, governmental funds do not recognize expenditures for transactions that are not normally paid with expendable available financial resources. Pursuant to the accrual basis of accounting, the Statement of Activities reports expenses and liabilities regardless of when financial resources are available. In addition, interest on long-term debt is not recognized in the governmental funds until due, while it is accrued in the Statement of Activities. The net differences for the items discussed above are:

OPEB expense	(702,851)
Change in accrued interest payable	2,545
Change in bond premium	(251,499)
Pension expense	1,304,780
Change in accrued compensated absences	(92,130)

Change in net position of governmental activities	\$ 3,031,495
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SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
DECEMBER 31, 2021

	<u>Component Units</u>
	<u>Pension</u>
	<u>Trust Funds</u>
Assets:	
Mutual Funds - Equity	\$ 26,721,070
Mutual Funds - Fixed	15,382,555
Contributions receivable	34,471
Total Assets	42,138,096
Net position:	
Held in trust for pension benefits	\$ 42,138,096

DRAFT

The accompanying notes are an integral part of these financial statements.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Component Units Pension Trust Funds
Additions:	
Contributions:	
Employer	\$ 2,540,071
Employees	337,266
Total contributions	2,877,337
Investment income:	
Net appreciation in fair value of investments	2,986,722
Interest and dividends	1,578,226
Total investment income (loss)	4,564,948
Less: Investment expense	52,729
Net investment income (loss)	4,512,219
Total additions	7,389,556
Deductions:	
Benefit payments	2,533,542
Administrative expenses	39,000
Total deductions	2,572,542
Changes in net position	4,817,014
Net position - beginning	37,321,082
Net position - ending	\$ 42,138,096

The accompanying notes are an integral part of these financial statements.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Susquehanna Township (the Township) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies of Susquehanna Township are described below.

Financial Reporting Entity

The Township evaluates the possible inclusion of related entities (authorities, boards, etc.) for inclusion in reporting entity in accordance with the financial accountability concept established by GASB. The concept considers the fiscal dependency of the component unit to the Township and the nature and significance of the financial benefit or burden relationship between the related entities. In determining the financial accountability concept in a given case, the Township reviews the applicability of the following criteria:

The Township is financially accountable for:

1. Legally separate organizations if Township officials appoint a voting majority of the organization's governing body and the Township is able to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.
 - a. Impose its will - If the Township can significantly influence the programs, projects or activities of or the level of services performed or provided by, the organization.
 - b. Financial benefit or burden - Exists if the Township (1) is entitled to the organization's resources or (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization or (3) is obligated in some manner for the debt of the organization.
2. Legally separate organizations that are fiscally dependent on the Township. Fiscal dependency is established if the organization is unable to adopt its budget, levy taxes or set rates or charges or issue bond debt without approval of the Township.

Based on the foregoing criteria, the reporting entity has been defined to include all funds for which the Township is financially accountable and entities with which there is a significant financial benefit or burden relationship. Specific information on the nature of the Township's component units and a description of how the aforementioned criteria have been considered in determining whether to include a unit in the Township's financial statements are provided in the following paragraphs.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Blended Component Unit

In 2005, the Township authorized the formation of the Susquehanna Township Industrial and Commercial Development Authority (IDA Authority). The purpose of the IDA Authority is to increase the tax base and improve the general economy of the Township. The IDA Authority has broad powers and may be used in a number of economic projects in the future. The immediate purpose was to create a tax increment financing district for the Kohn Road Development Project, which the IDA Authority approved in 2005 and commenced activity in 2006. The Susquehanna Township Industrial and Commercial Development Authority, despite being legally separate from the Township government, is so intertwined with the Township government, either through sharing common governing boards and management and administration staff with the Township or through sharing in a financial burden or benefit and providing services solely to the Township that they are, in substance, the same as the Township government and are reported as part of the Township government. The IDA Authority's financial statements are blended with the Township's financial statements. In 2021, there was no activity for Industrial and Commercial Development Authority.

Discretely Presented Component Unit

The Township is financially accountable, as defined above, for the fiscal matters of the Susquehanna Township Authority (the Authority). The Township appoints a voting majority of the Authority's Board and issued outstanding debt on behalf of the Authority. The Authority finances the construction, maintenance and operation of the Township's wastewater and stormwater utilities. The Authority is not fiscally independent of the Township as the Township issued the General Obligation Bonds, Series of 2018 and General Obligation Note Series of 2021. The Authority is reported as a component unit as of December 31, 2021. The Authority issues separate financial statements on an annual fiscal year-end of December 31. A copy of the statements are available at the Authority's office located at 1900 Linglestown Road, Harrisburg, Pennsylvania. Disclosures related to the Authority are presented in Note 16.

Fiduciary Component Unit

The Nonuniformed and Police single-employer public employee retirement plans (the "Plans") were established to provide retirement, disability, and death benefits to eligible retirees of the Township. The Plans are included in the financial reporting entity as a fiduciary fund because the Plans are (1) considered to be a separate legal entity, (2) the Township appoints a voting majority of the governing board, and (3) the Plans impose a financial burden on the Township as it is legally obligated or has assumed an obligation to make contributions to the Plans.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation

Government-wide financial statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues.

Fund financial statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance, revenues and expenditure/expenses. Funds are organized into two major categories: governmental and fiduciary. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the Township or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of that individual governmental fund are at least 10% of the corresponding element total for all funds of that category or type; and
- b. The same element that met the 10% criteria above is at least 5% of the corresponding total for all governmental funds combined.

The following paragraphs describe the fund accounting structure of the Township:

Governmental fund types

Governmental funds are those through which most governmental functions of the Township are financed.

Following are descriptions of the Township's governmental fund types:

General fund - The principal fund of the Township, which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the Township are financed through revenues of the General fund.

Special revenue funds - Account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted for specified purposes.

Capital project funds - Account for restricted financial resources to be used for the acquisition or construction of major capital facilities.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

Fiduciary fund types

Fiduciary funds are used to account for assets held by the Township in a trustee capacity or as an agent. Fiduciary Funds of Susquehanna Township include the Fiduciary Component Units - pension trust funds.

Major and non-major funds

The funds are further classified as major or non-major as follows:

Major funds:

General:

- The principal fund of the Township, which accounts for all financial transactions not accounted for in other funds.

Special revenue fund:

- Fire protection fund - Accounts for support to maintain the operations of the fire companies within the Township and provides for a plan of equipment replacement for each. Financing is provided by a real estate tax assessment (.675 millage rate).

Capital projects fund:

- Capital reserve fund - Accounts for resources for expenditures assigned for anticipated capital expenditures.

Non-major funds:

Highway aid fund:

- Accounts for maintenance and construction of Township highways, traffic signals and bridges. Financing is provided by the Township's share of the restricted state liquid fuels tax.

Street light fund:

- Accounts for resources to maintain street lights within the Township. Financing is provided by a real estate tax assessment (rate varies with proximity to street lights).

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

Non-major funds (continued):

Developers' recreation:

- Accounts for fees in lieu of taxes provided by developers to the Township restricted for providing, acquiring, operating, or maintaining park and recreational facilities.

American rescue plan act:

- Accounts for the federal coronavirus rescue package designed to facilitate the recovery from the devastating economic and health effects of the COVID-19 pandemic.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources generally are included on the balance sheet in the funds' statements. Long-term assets and long-term liabilities are included in the government-wide statements.

Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The government-wide statement of net position and statement of activities and pension trust funds are accounted for by using an economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, all liabilities and deferred inflows of resources associated with the operation of these activities are either included on the statement of net position or on the statement of fiduciary net position.

The statement of net position, statement of activities, and fiduciary funds are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash. The effects of interfund activity has been removed from these Statements.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Administrative overhead charges of the general government are included in the direct expenses. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not included among program revenues are reported as general revenues.

The fund financial statements are maintained and reported on the modified accrual basis of accounting using the current financial resources measurement focus. Under this method of accounting, revenues are recognized in the period in which they become measurable and available. The material modifications of the modified accrual method from the accrual method are as follows:

- a. Revenues are recognized in the accounting period in which they become susceptible to accrual; that is when they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or within 60 days after year-end.

Real estate transfer taxes, licenses, permits and fines, rental income and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Intergovernmental revenues and investment income are recorded when earned since they are measurable and available. Real estate taxes which are uncollected are recorded as receivables, net of the allowance for doubtful accounts. Current levies of taxes which are not available to finance current expenditures are recorded as deferred inflows of resources, unavailable revenues. Taxpayer assessed revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period.

- b. Principal and interest on long-term debt are recognized when due.
- c. Accumulated unpaid vacation pay and sick pay amounts which are expected to be paid with expendable available financial resources are recorded in the respective fund financial statements in accordance with criteria prescribed in GASB Statement No. 16. Accrued costs include payroll related expenditures such as the employer's share of Social Security taxes. As of December 31, 2021, no such costs have been recorded in the fund financial statements.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables

As of December 31, 2021, the Township believes all taxes receivable are substantially collectible.

Investments

Investments are stated at fair value. Fair value for the mutual and bond funds is measured by quoted prices in an active market. Fair values for the money market funds are principal values and fair value for the government pool is based upon quoted market prices for investments held by the pool. The change in fair value of the investments is reflected as unrealized gains (losses) and is included as a component of investment income.

The Township categorizes its investments in accordance with the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are valuations based on unadjusted quoted prices for identical assets or liabilities in active markets; Level 2 inputs are valuations based on quoted prices for similar assets or liabilities in active markets or identical assets or liabilities in less active markets, such as dealer or broker markets; and Level 3 inputs are valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer or broker traded transactions.

Inventories

Inventories are valued at lower of cost or market using the first-in/first-out method. The costs of inventories are recorded as expenditures when consumed rather than when purchased.

Capital Assets

General capital assets are capital assets, which are associated with and arise from governmental activities. They result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements as assets.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are reported at their acquisition value as of the date received. The Township's infrastructure consists of roads, traffic signals and storm water systems. Improvements are capitalized; however the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets (continued)

All capital assets are depreciated, except for land and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Township's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Government Activities Estimated Lives
Buildings and improvements	40 years
Machinery and equipment	10 years
Vehicles	7 years
Infrastructure	25 - 50 years

Long-Term Debt

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of bonds, leases payable, and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest is reported as expenditures.

Bond Discounts / Bond Premium / Bond Issuance Costs

Bond discounts and bond premiums are capitalized and amortized over the term of the related debt while bond issuance costs are expensed in the current period as required in government-wide financial statements.

Bond discounts and issuance costs are recognized as expenditures in the current period as required in fund financial statements. Bond premium is recognized as revenues in the current period as required in fund financial statements.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property Taxes

Property taxes are levied as of January 1 on property values as of that same date. The tax bills are mailed by Dauphin County on February 1. A two-month discount period is provided, after which the face amount of the levy is due by May 31 in order to avoid a 5% penalty. All delinquent accounts as of December 31 are turned over for collection.

Equity Classification

Government-wide statements - Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Township's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental Fund statements - The following classifications describe the relative strength of the spending constraints on fund balance:

- a. *Nonspendable Fund Balance* - Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- b. *Restricted Fund Balance* - Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- c. *Committed Fund Balance* - Amounts constrained to specific purposes by the Township itself, using its highest level of decision-making authority (i.e. the Township Commissioners). To be reported as committed, amounts cannot be used for any other purpose unless the Township takes the same level action to remove or change the constraint. This formal action is a Board approved Resolution.
- d. *Assigned Fund Balance* - Amounts the Township intends to be used for a specific purpose, but are neither restricted or committed. It is the Township's policy that undesignated excess fund balances may be assigned by the Township Board of Commissioners for specific purposes through the budget process or agenda items. The assigned designation may be reversed by the Township Board of Commissioners at any public meeting.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Equity Classification (continued)

- e. *Unassigned Fund Balance* – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance and lastly unassigned fund balance.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Compensated Absences

The Township's policies regarding sick and vacation time permit employees to accumulate earned but unused sick and vacation leave. The liability for these compensated absences is recorded as long-term debt in the government-wide statements. In the fund financial statements, governmental funds report only the compensated absence liability as it matures and becomes due.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents acquisition of fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government does not have any items arising under the modified accrual basis of accounting that qualify for reporting under this category. The government has two types of items that arise under the accrual basis of accounting that qualifies for reporting under this category, the deferred inflows related to pensions and OPEB.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The government does not have any items arising under the modified accrual basis of accounting that qualify for reporting under this category. The government has two types of items that arise under the accrual basis of accounting, that qualify for reporting under this category, the deferred outflows related to pensions and OPEB.

PMRS Pension

For purposes of measuring net pension liability, deferred outflows of resources and deferred inflows of resources related to the Township's pension with PMRS, and pension expense, information about the fiduciary net position of the Pennsylvania Municipal Retirement System (PMRS) and additions to/deductions from PMRS's fiduciary net position have been determined on the same basis as they are reported by PMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms investments are reported at fair value.

2. DEPOSITS AND INVESTMENTS

Custodial Credit Risk, Deposits and Investments

For deposits, custodial credit risk is the risk that, in the event of bank failure, the Township's deposits may not be returned to it. For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investment or collateral security that is in the possession of an outside party. The Township has no policy regarding custodial credit risk for deposits.

Total bank deposits held by outside parties at December 31, 2021 were \$9,921,467. Of the \$9,921,467 in deposits, \$250,000 was covered by federal depository insurance and \$9,671,467 was subject to custodial credit risk as the deposits were covered by collateral held in the pledging banks' trust departments or their agents but not in the government's name in conformity with Act 72 of 1971. This Act requires the institution to pool collateral for all its government deposits and to have the collateral held by an approved custodian in the institution's name.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

2. DEPOSITS AND INVESTMENTS (continued)

Deposits

Collateral held by the pledging bank under Act 72 but not in the Township's name	\$ 9,672,654
Insured by Federal Deposit Insurance Corporation (FDIC)	250,000
Amounts not insured by Federal Deposit Insurance Corporation (FDIC)	5,885,723
Outstanding Checks	(362,066)
Outstanding Deposits	3,925
Other Reconciling Items	(1,632)
Total Deposits	<u>\$ 15,448,604</u>

Participation in External Investment Pools

The Pennsylvania Local Government Investment Trust (PLGIT) I-Class is a 2a7-like pool. The Township's investment in PLGIT is reported at amortized cost, which approximates fair value. At December 31, 2021, the Township has investments classified as cash and cash equivalents in money market holdings and other short-term investments of \$5,885,523.

The Township has no regulatory oversight for the pool, which is governed by the Board of Trustees and is administered by PFM Asset Management, LLC. The pool is audited annually by Ernst & Young, LLP. The pool is rated AAA by Standard & Poor's. PLGIT issues separate financial statements available at www.plgit.com.

Deposits and Investments

	<u>Ratings</u>	<u>Maturities</u>	<u>Fair Value</u>
Pension funds:			
Equity mutual funds	Unrated	N/A	\$ 26,721,070
Fixed income mutual funds	Unrated	N/A	15,382,555
Total deposits and investments, pension funds			<u>\$ 42,103,625</u>

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

2. DEPOSITS AND INVESTMENTS (continued)

The Township has the following recurring fair value measurements as of December 31, 2021:

	<u>12/31/2021</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Investments by fair value level				
Equity mutual funds	\$ 26,721,070	\$ 26,721,070	\$ -	\$ -
Fixed income mutual funds	15,382,555	15,382,555	-	-
Total securities	<u>\$ 42,103,625</u>	<u>\$ 42,103,625</u>	<u>\$ -</u>	<u>\$ -</u>

The Township’s recurring fair value measurements are valued using quoted market prices (Level 1 inputs).

Interest-Rate Risk

The Township does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The Township has no investment policy that limits its investment choices other than the statute.

Statutes authorize the Township to invest in the following:

- U.S. treasury bills,
- Obligations of the U.S. government and federal agencies,
- Insured savings and checking accounts and certificates of deposit in banks, savings and loan associations and credit unions,
- General obligation bonds of the federal government, the Commonwealth of Pennsylvania or any state agency or of any Pennsylvania political subdivision,
- Shares of investment companies whose investments are restricted to the above categories, and
- Pension trust funds may invest in any investment authorized by the Pennsylvania Common Law and other Pennsylvania statutes.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

3. CAPITAL ASSETS

A summary of governmental activities is as follows:

	Balance January 1, 2021	Additions	Deletions	Balance December 31, 2021
Capital assets not being depreciated				
Construction in progress	\$ 1,575,206	\$ 262,750	\$ -	\$ 1,837,956
Land	2,327,098	-	-	2,327,098
Total capital assets not being depreciated	3,902,304	262,750	-	4,165,054
Capital assets being depreciated				
Buildings	7,472,648	-	-	7,472,648
Automotive equipment	8,847,649	871,345	149,622	9,569,372
Machinery and equipment	7,405,914	165,716	-	7,571,630
Infrastructure	55,067,739	-	-	55,067,739
Total capital assets being depreciated	78,793,950	1,037,061	149,622	79,681,389
Less Accumulated Depreciation:				
Buildings	3,484,827	(184,685)	-	3,669,512
Automotive equipment	7,430,817	(527,557)	(130,913)	7,827,461
Machinery and equipment	2,843,104	(430,586)	-	3,273,690
Infrastructure	44,216,383	(642,271)	-	44,858,654
Total Accumulated Depreciation	57,975,131	(1,785,099)	(130,913)	59,629,317
Total Capital Assets Being Depreciated Net	20,818,819	(748,038)	18,709	20,052,072
Total Net Capital Assets	\$ 24,721,123	\$ (485,288)	\$ 18,709	\$ 24,217,126

Depreciation expense was charged to governmental functions as follows:

General government	\$ 68,019
Public safety	908,971
Highway	729,108
Culture and Recreation	79,001
Total depreciation expense	\$ 1,785,099

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

4. GENERAL OBLIGATION BONDS AND NOTES PAYABLE

The general obligation bonds and notes payable of the Township at December 31, 2021 consisted of the following:

	Amount
\$4,800,000, Guaranteed Revenue Note, Series of 2015. Loan due in annual installments, including interest at 0.05%, matures January 1, 2025.	\$ 1,944,358
\$1,135,000, General Obligation Bonds, Series of 2016. Loan due in annual installments, including interest at 2.74%, matures December 1, 2031.	816,489
\$32,255,000, General Obligation Bonds, Series of 2018. Loan due in annual installments, including interest from 2.00% - 4.00%, matures April 1, 2039.	27,830,000
\$1,550,000, General Obligation Note, Series C of 2019. Loan due in annual installments, including interest at 2.33% with the Township paying 0.58% and the remaining 1.75% paid by the County, matures December 1, 2029.	1,488,595
\$8,095,000, General Obligation Note, Series of 2021. Loan due in annual installments, including interest from 1.00% - 4.00%, matures October 15, 2040.	7,495,000
Total governmental activities debt	39,574,442
Less: current portion	(2,575,859)
Less: undrawn proceeds	(1,488,595)
Total	\$35,509,988

The following is a summary of changes in governmental activities long-term liabilities for the year ended December 31, 2021:

Type of Debt	Balance Outstanding December 31, 2020	Additions	Deductions	Balance Outstanding December 31, 2021	Due within one Year
General Obligation Bonds, Series of 2012	\$ 2,380,000	\$ -	\$ 2,380,000	\$ -	\$ -
Guaranteed Revenue Note, Series of 2015	2,424,417	-	480,059	1,944,358	482,459
General Obligation Bonds, Series of 2016	887,889	-	71,400	816,489	73,400
General Obligation Bonds, Series of 2018	28,975,000	-	1,145,000	27,830,000	1,180,000
Guaranteed Revenue Note, Series C of 2019	-	61,405	61,405	-	-
Guaranteed Revenue Note, Series of 2021	-	8,095,000	600,000	7,495,000	840,000
Bond Premium	1,208,320	324,490	72,991	1,459,819	-
Total Bonds Payable	35,875,626	8,480,895	4,810,855	39,545,666	2,575,859
Compensated Absences	1,617,654	92,130	-	1,709,784	-
Capital Leases	2,654,460	-	374,662	2,279,798	385,596
Net OPEB Liability	12,997,206	1,379,823	-	14,377,029	-
Net Pension Liability	8,181,708	-	924,280	7,257,428	-
Total	\$ 61,326,654	\$ 9,952,848	\$ 6,109,797	\$ 65,169,705	\$ 2,961,455

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

4. GENERAL OBLIGATION BONDS AND NOTES PAYABLE (continued)

The scheduled payments relative to debt service are as follows:

<u>For the Years Ending December 31,</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2022	\$ 2,575,859	\$ 1,256,756	\$ 3,832,615
2023	2,640,271	1,255,419	3,895,690
2024	2,589,696	1,197,529	3,787,225
2025	2,164,332	1,108,173	3,272,505
2026	1,726,800	1,020,343	2,747,143
2027-2031	9,603,889	4,148,477	13,752,366
2032-2036	11,045,000	2,286,200	13,331,200
2037-2040	5,740,000	332,700	6,072,700
Total	<u>\$ 38,085,847</u>	<u>\$ 12,605,597</u>	<u>\$ 50,691,444</u>

Interest expense for the year ended December 31, 2021, was \$1,291,601 for governmental activities.

Guaranteed Revenue Note

In December 2019, the Township issued a Guaranteed Revenue Note, Series C of 2019 in the amount of \$1,550,000 to the County of Dauphin. The proceeds of the note will be for the planning, design, permitting, purchase, acquisition, construction, inspection, installation and equipping of embankment stabilization, improvement of roadway horizontal curve geometry, roadway widening and paving, and guiderail replacement on Paxton Church Road within the Township. Payments of principal and interest are due on December 1 of each year. Through December 31, 2021, \$61,405 was drawn down and \$61,405 has been repaid by the Township. The note carries an interest rate of 2.33% of which the Township is paying 0.58% and the County is paying 1.75% with a maturity of December 1, 2029.

General Obligation Note Series of 2021

In January of 2021, the Township issued General Obligation Notes, Series of 2021 in the amount of \$8,095,000 including \$5,300,000 issued on behalf of the Susquehanna Township Authority. The proceeds of the note were used to currently refund the Township's General Obligation Bonds, Series of 2012, finance capital projects of the Authority, and pay the costs of issuance of the Notes. Principal payments are due on October 15 of each year. Interest payments are due on April 15 and October 15 of each year.

The General Obligation Notes issuance costs incurred totaled \$140,049. The Notes carry an interest rate of 1.00-4.00% with a maturity of October 15, 2040.

The refunding transaction resulted in an estimated cash flow savings of \$89,097 and an estimated economic gain of \$36,039 for the Township.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021**

4. GENERAL OBLIGATION BONDS AND NOTES PAYABLE (continued)

2020 Lease Purchase Agreements

On January 1, 2020, Susquehanna Township executed an equipment lease/purchase agreement for the aggregate principal balance of \$465,000 for the purpose of purchasing portable and mobile radios for use by the Township's fire companies and police department. Title to the equipment will remain with the lessor until all payments are made. Annual payments of principal and interest of \$102,931, commenced on January 1, 2021, and continue through January 1, 2025. The implicit annual interest rate is 3.480%. As of December 31, 2021, the outstanding principal balance was \$378,251.

2017 Lease Purchase Agreements

On May 12, 2017, Susquehanna Township executed an equipment lease/purchase agreement for the aggregate principal balance of \$3,000,000 for the purpose of purchasing three pieces of apparatus for use by the Township's fire companies. Title to the equipment will remain with the lessor until all payments are made. Annual payments of principal and interest of \$348,112, will commence on June 15, 2018, and continue through June 15, 2027. The implicit annual interest rate is 2.749%. As of December 31, 2021, the outstanding principal balance was \$1,901,547.

The cost and accumulated depreciation of the equipment under the lease purchase agreements are as follows:

Cost	\$ 3,465,000
Accumulated Depreciation	740,250
Total	<u>\$ 2,724,750</u>

Interest expense for the year ended December 31, 2021, was \$76,381, for the governmental activities.

The future minimum lease obligations and net present value of the lease payments as of December 31, 2021, were as follows:

<u>Years Ending December 31,</u>	<u>Amount</u>
2022	\$ 451,042
2023	451,042
2024	451,043
2025	451,042
2026	348,112
2027	<u>348,111</u>
Total	2,500,392
Less: interest	<u>220,594</u>
Total Principal	<u>\$ 2,279,798</u>

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

5. ESCROWS PAYABLE

Escrows payable represent the Township's liability for funds advanced to the Township by developers for payment of inspection and engineering fees on behalf of various projects.

6. DEFERRED COMPENSATION PLAN

The Township has a deferred compensation plan authorized under Internal Revenue Service Code Section 457, which is available to its employees. Participation in the plan is voluntary, and it is funded only by employee contributions. In accordance with Internal Revenue Code 457, all assets and income of the plan are for the exclusive benefit of the participants and their beneficiaries. The plan is not reported in these financial statements.

7. SINGLE-EMPLOYER DEFINED BENEFIT PENSION PLANS

Plan Descriptions

Susquehanna Township provides its employees two single employer defined benefit pension plans administered by the Township as a single-employer public employee retirement system (PERS). The employees are covered according to their occupation in either the Nonuniformed or Police pension plans. The plans are controlled by the provisions of Township ordinances and Collective Bargaining Agreements adopted pursuant to Act 195 and 600 as enacted by the Pennsylvania legislature in 1988. The pension plans are governed by the Susquehanna Township Board of Commissioners which may amend plan provisions, and is responsible for the management of Plan assets. The Township has delegated the authority to Charles Schwab Bank and Conrad Siegel Actuaries as the custodian and investment advisor of the respective plan assets. The respective plan assets may be used only for the payment of benefits to members and expenses of the plan, in accordance with the terms of the plans.

The plan provides retirement, disability and death benefits to plan members and their beneficiaries. Retirement benefits for police plan members are calculated as 50% of average monthly compensation, plus a service increment of 1.25% of average monthly compensation for each year of benefit service in excess of 25 years, up to a maximum of \$100 addition per month. Retirement benefits for non-uniformed plan members are calculated as 2.0% of average monthly compensation multiplied by the number of years benefit service completed by the member at their normal retirement date. Average monthly compensation is based upon the highest 3 years of employment. A police plan member is eligible for normal retirement after attainment of age 50 and completion of 25 years of service. A non-uniformed plan member is eligible for normal retirement after attainment of age 60. The normal retirement pension for a police plan member is payable during the member's lifetime, with payments continuing after the member's death to the surviving spouse, or eligible child, equal to 50% of the amount payable to the member at the time of the member's death. The normal retirement pension for a non-uniformed plan member is payable monthly during the member's lifetime, with payments ceasing upon death.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

7. SINGLE-EMPLOYER DEFINED BENEFIT PENSION PLANS (continued)

Plan membership

As of December 31, 2021, participation in the respective plans is as follows:

	Non-Uniformed Pension Plan	Police Pension Plan
Inactive plan members or beneficiaries currently receiving benefits	33	37
Inactive plan members entitled to but not yet receiving benefits	1	4
Active plan members	27	41
Total	<u>61</u>	<u>82</u>

Investment

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Pension Board. The following is the target asset allocation for both plans:

<u>Asset Class</u>	<u>Target Allocation</u>
Domestic Equity	47.00%
International Equity	15.00%
Fixed Income	35.00%
Real Estate	3.00%

The money-weighted rate of return on the pension plan investments, net of pension plan investment expense was 12.44% for the Non-Uniform and 12.40% for the Police for the year ended December 31, 2021. The money-weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested.

Additional details on the investments of the Plans can be found in Note 2 of the financial statements.

Contributions and funding policy

Plan members are required to contribute 4.5% for Non-Uniformed and 5.0% for Police of gross wages to the pension plan. These member requirements are reviewed and approved annually by the Township. The Township is required to fund the plans based upon actuarially determined minimum funding standards. The minimum funding standards were mandated by Act 205, enacted by the Pennsylvania legislature on December 18, 1984. The minimum funding requirement includes normal cost and administrative expenses and amortization of the unfunded actuarial accrued liability. The Act also provides state aid to assist municipalities in meeting their minimum funding requirements. Any remaining minimum funding obligations are paid from the General Fund of the Township. In 2021 the Township contributed \$2,540,071 to the plans.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

7. SINGLE-EMPLOYER DEFINED BENEFIT PENSION PLANS (continued)

Contributions and funding policy (continued)

Normally, administrative costs, including the investment manager, custodial trustee and actuarial services, are charged to the plan and funded through investment earnings.

Net Pension Liability

The net pension liability is equal to the total pension liability minus the net position of each plan. The results as of December 31, 2021, were as follows:

	Non-Uniformed Pension Plan	Police Pension Plan
Total pension liability	\$ 11,584,183	\$ 37,811,341
Plan fiduciary net position	(10,677,927)	(31,460,169)
Net pension liability	\$ 906,256	\$ 6,351,172

Plan fiduciary net position as a percentage of the total pension liability	92.18%	83.20%
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Changes in the Township's net pension liability for the year ended December 31, 2021 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/2020	\$ 11,117,084	\$ 9,675,865	\$ 1,441,219
Changes for the Year:			
Service Cost	261,788	-	261,788
Interest	834,103	-	834,103
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(255,951)	-	(255,951)
Changes of assumptions	369,758	-	369,758
Contributions - employer	-	497,003	(497,003)
Contributions - employee	-	100,861	(100,861)
Net investment income	-	1,165,797	(1,165,797)
Benefit payments and refunds of employee contributions	(742,599)	(742,599)	-
Administrative expense	-	(19,000)	19,000
Other changes	-	-	-
Net changes	467,099	1,002,062	(534,963)
Balance at 12/31/2021	\$ 11,584,183	\$ 10,677,927	\$ 906,256

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

7. SINGLE-EMPLOYER DEFINED BENEFIT PENSION PLANS (continued)

Net Pension Liability (continued)

Changes in the Net Pension Liability (Police)

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance at 12/31/2020	\$ 34,068,997	\$ 27,645,217	\$ 6,423,780
Changes for the Year:			
Service Cost	719,849	-	719,849
Interest	2,700,475	-	2,700,475
Changes of benefit terms	-	-	-
Differences between expected and actual experience	1,403,934	-	1,403,934
Changes of assumptions	709,029	-	709,029
Contributions - employer	-	2,043,068	(2,043,068)
Contributions - employee	-	236,405	(236,405)
Net investment income	-	3,346,422	(3,346,422)
Benefit payments and refunds of employee contributions	(1,790,943)	(1,790,943)	-
Administrative expense	-	(20,000)	20,000
Other changes	-	-	-
Net changes	<u>3,742,344</u>	<u>3,814,952</u>	<u>(72,608)</u>
Balance at 12/31/2021	<u>\$ 37,811,341</u>	<u>\$ 31,460,169</u>	<u>\$ 6,351,172</u>

Actuarial assumptions

The total pension liability was measured as of December 31, 2021 and was determined by rolling forward the liability from an actuarial valuation date as of January 1, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>Non-Uniformed Pension Plan</u>	<u>Police Pension Plan</u>
Inflation Rate	3.00%	3.00%
Investment Rate of Return	7.50%	7.50%
Salary Increases	5.00%	5.00%
Postretirement Cost of Living Increases	0.00%	3.00%

Mortality rates were based on the PubG-2010 (Non-Uniformed) and PubS-2010 (Police) mortality tables, including rates for disabled retirees and contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2020 to reflect mortality improvement.

The actuarial assumptions used in the January 1, 2021 valuation were based on historical results, as a recent experience study was not completed.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

7. SINGLE-EMPLOYER DEFINED BENEFIT PENSION PLANS (continued)

Expected long-term rate of return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class for both plans are summarized in the following table:

<u>Asset Class</u>	<u>Long Term Expected Rate of Return</u>
Domestic Equity	5.50% - 7.50%
International Equity	4.50% - 6.50%
Fixed Income	1.00% - 3.00%
Real Estate	4.50% - 6.50%

Discount Rate

The discount rate used to measure the total pension liability for each plan was 7.50%. The pension plan's fiduciary net position is projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The employer has always met the funding requirements of Pennsylvania law Act 205 of 1984. Act 205 requires full funding of the entry age normal cost plus plan expenses, as well as amortization of the unfunded liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the plan, calculated using a discount rate of 7.50% as well as what the plan's net position liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.50%) or 1-percentage point higher (8.50%) than the current rate:

	<u>1% Decrease (6.50%)</u>	<u>Current Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
Net pension liability - Nonuniformed	\$ 2,039,884	\$ 906,256	\$ (60,502)
Net pension liability - Police	\$ 11,153,420	\$ 6,351,172	\$ 2,359,607

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

7. SINGLE-EMPLOYER DEFINED BENEFIT PENSION PLANS (continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2021, the Township recognized pension expense of \$1,275,884, for the plans. As of December 31, 2021, the Township reported deferred outflows of resources and deferred inflows of resources related to the plans from the following sources:

<u>Description</u>	<u>Nonuniformed Pension Plan</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected experience	\$ 22,254	\$ 204,761
Change in assumptions	295,806	-
Net difference between projected and actual earnings on investments	-	736,633
Total	<u>\$ 318,060</u>	<u>\$ 941,394</u>

<u>Description</u>	<u>Police Pension Plan</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected experience	\$ 1,585,002	\$ -
Change in assumptions	834,220	-
Net difference between projected and actual earnings on investments	-	2,154,923
Total	<u>\$ 2,419,222</u>	<u>\$ 2,154,923</u>

The above amounts reported as deferred outflows of resources and deferred inflows of resources related to the plans will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	<u>Non-Uniformed Pension Plan</u>	<u>Police Pension Plan</u>
2022	\$ (75,212)	\$ 142,554
2023	(315,037)	(431,546)
2024	(166,595)	(168,631)
2025	(66,490)	118,219
2026	-	301,852
Thereafter	-	301,851

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021**

8. MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Pension plan

The Township maintains a one agent multiple-employer defined-benefit pension plan. The plan was transferred to the Township effective June 16, 2016 for the continued benefit of those employees previously employed at the Susquehanna Township Authority who now work under the Township. The plan is closed to new participants.

The Township’s multiple-employer defined-benefit pension plan, Susquehanna Township – Nonuniformed Pension Plan (ST-NUPP), provides retirement, disability benefits and death benefits to plan members and beneficiaries. STA-NUPP is affiliated with the Pennsylvania Municipal Retirement System (PMRS), a pension plan administered by the 11-member Pennsylvania Municipal Retirement Board (Board). The Board achieves day-to-day management of the investment portfolio through the use of investment managers. Restrictions concerning diversification within each manager and among managers are provided by the adopted Investment Policy. Under the Pennsylvania Municipal Retirement Law, Act of 1974, P.L. 34, No. 15 (the Act), each individual municipality has authority to establish or amend its respective benefits and employee contribution rates subject to Board approval. As of January 1, 2016, there were 722 municipalities with defined benefit plans and 294 with cash balance plans. PMRS issues a separate Comprehensive Annual Financial Report (ACFR). The ACFR is available on the PMRS’s website, www.pmr.state.pa.us. A copy can be obtained by contacting the PMRS accounting office at 1-800-622-7968. Unless otherwise indicated, the plan information in this note is provided as of the latest actuarial valuation date of December 31, 2018. Actuarial reports are performed every two years.

The following is a summary of funding policies, contribution methods, and benefit provisions as of December 31, 2020:

Year established and governing authority	4/1/74; Authority Board Resolution
Determination of contribution requirements:	
Employer	Actuarially determined
Plan Members	4.5% of compensation
Funding of administrative costs	Investment earnings
Period required to fully vest	8 years
Benefit formula	2% of member's final salary multiplied by years of service (not to exceed 75% of final average salary)
Eligibility for distribution	Age 60; Completion of 20 years of service; Involuntary termination after 8 years of service
Provisions for:	
Disability:	
Services related	50% of final salary. Benefits offset by workers compensation benefits.
Nonservice related	30% of final salary with 10 years of service
Pre-retirement death	Present value of the accrued benefit
Cost of living adjustments	3.0% per year

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021**

8. MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN (continued)

2021 PMRS Report Availability

2021 PMRS reports were not available before issuance of these financial statements. Therefore, the financial statements only include December 2020 amounts and information. The net effect of the change in the Township's net pension liability is considered immaterial on the 2021 financial statements. During 2021, the Township contributed \$39,112 to the plan, and this amount is the pension expense reported by the Township for the year.

Employees Covered by Benefit Terms

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	5
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	6
Total	11

Net Pension Liability

The Authority's net pension liability was measured as of December 31, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019. The actuary utilized update procedures to roll forward the total pension liability in the December 31, 2019 actuarial valuation to the respective measurement dates.

Actuarial assumptions. The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Investment rate of return	5.25%, net of pension plan investment expense, including inflation
Projected salary increases	Age/merit Scale including inflation
Inflation	2.80%

Mortality rates Pre-Retirement were based on the RP-2000 Non-Annuitant Male Table projected 15 years with Scale AA for males and the RP-2000 Non-Annuitant Female Table projected 15 years with Scale AA with a 5 year set back for females. Mortality rates Post-Retirement were based on the RP-2000 Annuitant Male Table projected 5 years with Scale AA for males and RP-2000 Annuitant Female Table projected 10 years with Scale AA for females. The current mortality assumptions, while not reflecting projections for improvements are subject to experience review every four years at which time recommendations of changes to reflect changes in experience over those expected from the tables applied over the five year period preceding the experience analysis are received and reviewed by the Board. Such experience is required by State statute.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

8. MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN (continued)

The actuarial assumptions used in the December 31, 2019 valuation were based on the PMRS Experience Study for the period covering January 1, 2014 through December 31, 2018 issued by the actuary in January 2017 as well as subsequent Board approved assumption changes.

The PMRS system’s long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the Long-Term Expected Rate of Return, by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. There are three steps to the method:

- 1.) Expected future real rates of return are based primarily on the 20 year nominal rates of return as reflected by applicable return indexes and may be adjusted for specific asset classes if, in the Board’s opinion, any such asset classes are expected in the future to significantly vary from its 20 year returns.
- 2.) The nominal rates of return by asset class are adjusted by the System’s investment expenses and an expected future annual inflation rate of 2.2% to produce the long-term expected real rates of return.
- 3.) The long-term expected real rates of return are further adjusted by weighting each asset class using the PMRS portfolio target asset allocations.

Asset Class	Target Allocation	Nominal Rate of Return	Long-Term Expected Real Rate of Return
Domestic Equities (large capitalized firms)	25%	7.40%	4.70%
Domestic Equities (small capitalized firms)	15%	9.80%	7.10%
International Equities (international developed markets)	15%	5.50%	2.90%
International Equities (emerging markets)	10%	9.90%	7.60%
Real estate	20%	8.40%	5.30%
Fixed income	15%	2.20%	0.00%
Total Portfolio	<u>100%</u>		

Based on the three-part analysis, the PMRS Board established the System’s Long-Term Expected Rate of Return at 6.7%.

In addition to determining the System’s Long-Term Expected Rate of Return, the PMRS Board, under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), is obligated to develop and apply the Regular Interest Rate to each of the individual participating municipalities’ actuarial asset accounts held by PMRS. The rationale for the difference between the System’s Long-Term Expected Rate of Return and the individual participating municipalities’ Regular Interest Rate is described in the following section “Discount Rate.” As of December 31, 2019, this rate is equal to 5.25%.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021**

8. MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN (continued)

The PMRS Board has determined the minimum acceptable confidence level for achieving the Regular Interest Rate to be 60%. The table below labeled “Confidence Levels for System Nominal and Real Rates of Return” identifies simulated portfolio returns at various confidence levels based on the most recent asset allocation study conducted by the Boards’ investment consultant, Dahab Associates.

Confidence Levels for System Nominal and Real Rates of Return

Confidence Interval	Nominal Rate of Return	Long-Term Expected Real Rate of Return
95%	2.2%	-0.5%
90%	3.1%	0.5%
85%	3.8%	1.1%
80%	4.3%	1.6%
75%	4.7%	2.1%
70%	5.1%	2.4%
60%	5.8%	3.2%

Discount rate. While it is often common practice to establish an actuarial Discount Rate that is equal to the Long-Term Expected Rate of Return, PMRS is required by law (Act 15 of 1974) to establish a Discount Rate equal to the Regular Interest Rate (Regular Interest Rate / Discount Rate). The PMRS Board establishes the Regular Interest Rate / Discount Rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities, and plan retirees each year. The PMRS Board considers the following five quantitative factors in establishing the Regular Interest Rate / Discount Rate:

- 1.) Retiree Plan liability as a percentage of total Plan liability,
- 2.) Active Plan participant liability as a percentage of total Plan liability,
- 3.) Smoothed Pension Benefit Guarantee Corporation (PBGC) annuity rates as a proxy for annuity purchase rates,
- 4.) PMRS System Long-Term Expected Rate of Return, and
- 5.) PMRS investment expenses

The PMRS Board then considers the Regular Interest Rate / Discount Rate against a variety of qualitative factors such as the desire to minimize Regular Interest Rate / Discount Rate volatility, varying levels of asset allocation and liquidity, trending of PBGC annuity rates, total PMRS actuarial and market value funding ratios, feedback from existing PMRS municipalities, and recommendations from the System’s investment and actuarial consultants. The Regular Interest Rate / Discount Rate adopted by the PMRS Board and used to measure the individual participating municipalities’ total pension liability was 5.25% as of December 31, 2019.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

8. MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN (continued)

The Regular Interest Rate / Discount Rate will likely be less than the System Long-Term Expected Rate of Return. Should the System experience a prolonged period of investment returns in excess of the Regular Interest Rate / Discount Rate, the PMRS Board is authorized to allocate any applicable portion of such excess in accordance with PMRS Board policies in the form of Excess Interest as provided for in the law.

The projection of cash flows for each underlying municipal plan, used to determine if any adjustment to the Regular Interest Rate / Discount Rate was required (depletion testing”), used the following assumptions: 1.) member contributions will be made at the current contribution rate 2.) participating plan sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate, and 3.) the System’s Long-Term Expected Rate of Return will be used in the depletion testing of projected cash flows. Based on those assumptions, the PMRS pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Changes in the Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at 12/31/2019 (based on 12/31/18 measurement date)	\$ 2,693,381	\$ 2,376,672	\$ 316,709
Changes for the year:			
Service Cost	33,983	-	33,983
Interest	138,300	-	138,300
Changes of benefits	-	-	-
Changes of assumptions	-	-	-
Differences between expected and actual experience	-	-	-
Contributions - PMRS assessment	-	56,077	(56,077)
Contributions - employer	-	220	(220)
Contributions - member	-	13,297	(13,297)
PMRS investment income	-	109,675	(109,675)
Net investment income	-	355,746	(355,746)
Benefit payments, including refunds or employee contributions	(188,568)	(188,568)	-
PMRS administrative expense	-	(220)	220
Administrative expense	-	(3,791)	3,791
Net Changes	<u>(16,285)</u>	<u>342,436</u>	<u>(358,721)</u>
Balances at 12/31/2020 (based on 12/31/19 measurement date)	<u>\$ 2,677,096</u>	<u>\$ 2,719,108</u>	<u>\$ (42,012)</u>

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

8. MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN (continued)

Sensitivity of the pension liability to changes in the discount rate.

The following presents the net pension liability (asset) of the Township, calculated using the discount rate of 5.25%, as well as what the Township's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (4.25%) or 1-percentage-point higher (6.25%) than the current rate:

	1% Decrease	Current	1% Increase
Net pension liability (asset)	\$ 221,056	\$ (42,012)	\$ (269,636)

Pension Expense, Deferred Outflows, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2019, the Township recognized pension expense of \$5,585. At December 31, 2020 the Township reported deferred outflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	\$ 26,137	\$ -
Change in assumptions	20,595	-
Contributions subsequent to the measurement date	46,178	
Net difference between projected and actual earnings on investments	-	278,743
Total	\$ 92,910	\$ 278,743

The \$46,178 reported as deferred outflows of resources related to pensions resulting from Township contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense as follows:

Year ended December 31:		
2021	\$	(76,870)
2022		(63,044)
2023		(24,958)
2024		(67,139)
2025		-
Thereafter		-

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

9. ACCUMULATED UNPAID VACATION AND SICK PAY

As of December 31, 2021, the liability for accumulated unpaid vacation pay and sick time that has vested to employees was approximately \$1,709,784. The liability has been recorded in the government-wide financial statements as a long-term liability.

Uniformed employees hired on or after 1-1-16 are capped at payment of 1,600 sick time hours with the first 800 hours being paid at 100% of the value and up to an additional 800 hours to be paid at 50% of the value. Uniformed employees hired on or after 1-15-21 are capped at payment of 800 sick time hours at 50% of the value of the time. Uniformed employees that separate from service prior to vesting without an entitlement to a service-connected disability retirement or that are terminated for cause shall not be entitled to any vacation time payment.

Non-uniformed union employees hired on or after 1-1-21 shall only receive payment for accumulated but unused vacation hours in cases of voluntary separation. Non-uniformed union employees hired on or after 1-1-21 may accumulate up to 50 sick days and be paid for 25% of the value of sick time at retirement.

10. COMMITMENTS AND CONTINGENCIES

Several legal actions have been instituted or threatened against the Township; however, in the opinion of legal counsel, financial exposure to the Township as a result of these suits is minimal and these matters have been turned over to the Township's insurance carrier.

All of the Township's non-management employees with the exception of administrative employees are covered by three collective bargaining agreements. The agreements expired on December 31, 2023 for American Federation of State, County and Municipal Employees (AFSCME) highway employees; on December 31, 2022 for police employees; and on December 31, 2022 for AFSCME sewer employees.

On July 28, 2016, the Township and Authority entered into an agreement in which the Township agreed to offer employment to active Authority employees. The Township is responsible for the employees' compensation, health and medical insurance, other employment provided insurance, employment provided benefits, pension, seniority or any other emoluments of employment. The Township is reimbursed from the Authority for certain personnel and administrative costs that are incurred on behalf of the Authority.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

10. COMMITMENTS AND CONTINGENCIES (continued)

In March of 2018, the Township issued under the Pennsylvania Local Government Debt Act, General Obligation Bonds, Series of 2018 (the “2018 Bond”) in the amount of \$32,255,000 on behalf of the Authority (component unit of the Township). Proceeds were used to (i) currently refund the Susquehanna Township Authority (the “Authority”) Guaranteed Sewer Revenue Bond, Series of 2013 (the “2013 Bond”), Guaranteed Sewer Revenue Bond, Series of 2014 (the “2014 Bond”), Guaranteed Sewer Revenue Bond, Series of 2016 (the “2016 Bond”) and Guaranteed Sewer Revenue Bond, Series of 2017 (the “2017 Bond,” collectively with the 2013 Bond, 2014 Bond and the 2016 Bond, the “Refunded Bonds”); (ii) finance capital projects of the Authority; and (iii) pay the costs of issuance of the Bonds. The Township entered into a Subsidy Agreement with the Authority dated April 5, 2018 which outlines that the Authority unconditionally agrees to pay the Township from revenues derived solely from the receipts and revenues from the Authority’s Sewer System two days prior to April 1, or October 1 of each year the amount, which together with other funds, is required to pay the Debt Service with respect to the 2018 Bonds. At December 31, 2021, \$27,830,000 was outstanding on the 2018 Bond.

In January of 2021, the Township issued under the Pennsylvania Local Government Debt Act, General Obligation Notes, Series of 2021 (the “2021 Notes”) in the amount of \$8,095,000 including \$5,300,000 issued on behalf of the Authority (component unit of the Township). Proceeds were used to (i) currently refund the Susquehanna Township (the “Township”) General Obligation Bonds, Series of 2012 (the “Refunded 2012 Bonds”); (ii) finance capital projects of the Authority; and (iii) pay the costs of issuance of the Notes. The Township entered into a Amended Subsidy Agreement with the Authority dated January 2021 which outlines that the Authority unconditionally agrees to pay the Township from revenues derived solely from the receipts and revenues from the Authority’s Sewer System two days prior to April 1, or October 1 of each year the amount, which together with other funds, is required to pay the Authority’s portion of the Debt Service with respect to the 2021 Notes. At December 31, 2021, \$7,495,000 was outstanding on the 2021 Notes, including \$5,300,000 related to Stormwater improvements.

11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The Township accounts for Postemployment Benefits Other Than Pensions (OPEB) in accordance with principles generally accepted in the United States of America. As a result of the implementation of the standard, OPEB costs are recognized in the government-wide statements when the employee-related services are received by the employer rather than when the benefits are paid. The additional required financial note disclosures detailed below include information about actuarial accrued liabilities for these promised benefits associated with past employee services, and whether and to what extent those benefits have been funded.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

Plan Description

Police officers, their spouses, and eligible dependents shall receive postretirement medical benefits for a maximum period of 15 years consistent with the terms and conditions of their collective bargaining agreement.

Benefits are not available to the following persons:

- a. Those who obtain subsequent employment and are eligible for equal or better coverage from his or her employer; however, retirees shall be permitted to re-enroll in postemployment medical coverage upon expiration of other coverage.
- b. Those officers who become qualified to receive Medicare.
- c. Those officers who terminate employment other than from retirement.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided

The Township provides healthcare benefits for police retirees and their dependents. Benefit terms are provided for the following durations based on service:

- 5 years with more than 12 years of service
- 7 years with more than 16 years of service, and
- 15 years with more than 20 years of service

These benefit periods will commence on the date of retirement. If the officer is eligible for equal or better medical coverage through another employer, he/she will not be eligible to receive medical benefits from the Township. However, any such periods shall be counted toward the cumulative benefit period. If equal or better coverage from another employer ceases, the officer will be eligible to re-enroll in Township health benefits provided that is not after the cumulative benefit period, as shown above. Furthermore, if an eligible officer is receiving Medicare, the Township will provide payment for Medicare Part B coverage and the Medicare Supplement, Blue Cross Senior Plan with Secure Rx.

Officers hired on or after January 1, 2020 shall be eligible for post-retirement health benefits for officer only for up to 15 years or until Medicare eligibility, whichever occurs sooner, if he or she retires with minimum of 20 years of service with the Township. If the Officer elects coverages other than single, the Officer is responsible to pay the Township the incremental cost difference for coverages for his or her spouse and/or eligible dependents.

Retirees who document to the Township that they are adequately covered by health insurance may opt to receive a monthly payment of \$550 in lieu of medical coverage.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

**11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)
(continued)**

As of December 31, 2021, the following employees were covered by benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	16
Inactive plan members entitled to but not yet receiving benefit payments	-
Active plan members	40
Total	56

Total OPEB Liability

The Township’s total OPEB liability of \$14,377,029 was measured as of January 1, 2021, and was determined by an actuarial valuation as of January 1, 2021.

Actuarial Assumptions

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%	
Salary Increase	5.00%	
Discount Rate	1.93%	
Healthcare cost trend rates	5.50% in 2021 through 2023. Rates gradually decrease from 5.4% in 2024 to 4.0% in 2075 and later based on the Society of Actuarial Long-Run Medical Cost Trend Model.	

The discount rate was based on the S&P Municipal Bond 20 year high grade rate index at January 1, 2021.

Mortality rates were based on the PubS-2010 mortality table, including rates for disabled retirees and contingent survivors. Incorporated into the table are rates projected generationally using Scale MP-2020 to reflect mortality improvement.

The actuarial assumptions used in the January 1, 2021 valuation were based on historical results as a recent experience study was not completed.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 1/1/2020	\$ 12,997,206
Changes for the year:	
Service Cost	801,228
Interest	443,297
Differences between Expected	(1,141,860)
Changes in Assumptions	1,647,067
Benefit Payments	(369,909)
Net Changes	1,379,823
Balance at 1/1/2021	\$ 14,377,029

Changes of assumption and other inputs reflect a change in the discount rate from 3.26% in 2020 to 1.93% in 2021.

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the Township, as well as what the Township's OPEB total liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.93%) or 1-percentage-point higher (2.93%) than the current discount rate:

	1% Decrease (0.93%)	Discount Rate (1.93%)	1% Increase (2.93%)
Total OPEB Liability	\$ 13,065,888	\$ 14,377,029	\$ 15,847,935

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the Township, as well as what the Township's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.5% decreasing to 3.0%) or 1-percentage-point higher (6.5% decreasing to 5.0%) than the current healthcare cost trend rates:

	1% Decrease (4.5% decreasing to 3.0%)	Healthcare Cost Trend Rates (5.5% decreasing to 4.0%)	1% Increase (6.5% decreasing to 5.0%)
Total OPEB Liability	\$ 12,629,424	\$ 14,377,029	\$ 16,461,725

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

11. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended December 31, 2021, the Township recognized OPEB expense of \$1,165,142. At December 31, 2021 the Township reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 2,224,165	\$ 367,929
Difference between expected and actual experience	-	2,121,566
Benefits paid subsequent to the measurement date	462,291	-
Total	<u>\$ 2,686,456</u>	<u>\$ 2,489,495</u>

The \$462,291 reported as deferred outflows of resources related to OPEB resulting from benefit payments subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:

2022	\$ (79,383)
2023	(79,383)
2024	(79,383)
2025	(79,383)
2026	(79,383)
Thereafter	131,585

12. IMPLEMENTATION OF NEW ACCOUNTING PRINCIPLES

The Governmental Accounting Standards Board (GASB) has issued the following statements that were implemented by the Township during the year ended December 31, 2021.

GASB issued Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. The adoption of this statement had no impact on previously reported amounts.

GASB Statement No. 98, *The Annual Comprehensive Financial Report*. This Statement establishes the term *annual comprehensive financial report* and its acronym *ACFR*. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments. The adoption of this statement did not result in modification of previously reported amounts.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

12. IMPLEMENTATION OF NEW ACCOUNTING PRINCIPLES (continued)

GASB issued Statement No. 99, *Omnibus 2022* related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The adoption of this statement did not result in modification of previously reported amounts.

The Governmental Accounting Standards Board (GASB) has issued the following statements not yet implemented by the Township:

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The Township is required to adopt statement No. 87 for its calendar year 2022 financial statements. The Township has not yet completed the process of evaluating the impact of GASB 87 on its financial statements.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The provisions of this Statement are effective for reporting periods beginning after December 15, 2021. The Township has not yet completed the process of evaluating the impact of GASB 91 on its financial statements.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objective of this Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The provisions of this Statement are effective for reporting periods beginning after June 15, 2021. The Township has not yet completed the process of evaluating the impact of GASB 92 on its financial statements.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The provisions of this Statement are effective for reporting periods beginning after June 15, 2021. The Township has not yet completed the process of evaluating the impact of GASB 93 on its financial statements.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The provisions of this Statement are effective for reporting periods beginning after June 15, 2022. The Township has not yet completed the process of evaluating the impact of GASB 94 on its financial statements.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

12. IMPLEMENTATION OF NEW ACCOUNTING PRINCIPLES (continued)

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The provisions of this Statement are effective for reporting periods beginning after June 15, 2022. The Township has not yet completed the process of evaluating the impact of GASB 96 on its financial statements.

In April 2022, the GASB issued Statement No. 99 *Omnibus 2022*. The provisions are effective as follows:

- The requirement related to leases, PPPs, and SBITAs are effective for calendar year 2023 financial statements.
- The requirements related to financial guarantees and classification and reporting of derivative instruments within the scope of Statement 53 are effective for calendar year 2024 financial statements.

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The Township is required to adopt the provisions of this Statement for its calendar year 2023 financial statements. The Township has not yet completed the process of evaluating the impact of GASB 100 on its financial statements.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Township is required to adopt the provisions of this Statement for its calendar year 2023 financial statements. The Township has not yet completed the process of evaluating the impact of GASB 101 on its financial statements.

13. INTERFUND ACCOUNTS

Individual fund “due from other funds” and “due to other funds” balances at December 31, 2021, are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 92,550	\$ -
Fire Protection Fund	-	92,550
Total	\$ 92,550	\$ 92,550

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

13. INTERFUND ACCOUNTS (continued)

The outstanding balance between the funds resulted from the time lag between the date that that interfund goods and services were provided, and the date that payment was made between the funds.

Individual funds “transfers in” and “transfers out” were as follows:

	<u>Transfers Out</u>	<u>Transfers In</u>
General Fund	\$ 569,391	\$ -
Capital Reserve Fund	-	375,000
Liquid Fuels Fund	-	194,391
	\$ 569,391	\$ 569,391

Transfers were made to fund various capital projects of the Township.

14. OPERATING LEASES

In December 2018, the District entered into a 60-month operating lease with Higher Information Group LLC for equipment. The contract calls for a fixed monthly charge.

In July 2019, the District entered into a 25-year operating lease with Susquehanna Township Solar Partners, LLC for solar panels. The contract calls for a fixed monthly charge.

In December 2019, the District entered into a 60-month operating lease for a Pitney Bowes mail machine. The contract calls for a fixed monthly charge.

Lease expense in the general fund during the year ended December 31, 2021 was \$47,270. The District's future obligation under the operating leases are as follows for the fiscal years ending December 31:

<u>Years Ending December 31,</u>	<u>Amount</u>
2022	\$ 47,732
2023	48,198
2024	48,346
2025	48,027
2026	48,507
2027-2031	249,912
2032-2036	262,661
2037-2041	276,059
2042-2044	172,349
Total Principal	\$ 1,201,791

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021**

15. COMPLIANCE

The following funds had excess of actual expenditures over budget for the year ended December 31, 2021:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess over Appropriations</u>
General Fund	\$ 19,157,677	\$ 21,275,675	\$ 2,117,998

Excess fund balances provide the funds to cover the excess expenditures.

16. COMPONENT UNIT

Nature of activities and summary of significant accounting policies

The Susquehanna Township Authority (Authority) was incorporated on August 15, 1946 under the Municipality Authorities Act of 1945, pursuant to a resolution adopted by the Board of Township Supervisors of the Township of Susquehanna.

On April 1, 2016, the Authority signed an agreement with Susquehanna Township (the Township) effective on June 16, 2016, to engage and appoint the Township to provide management services and employees to operate and maintain the system. As part of the agreement, the Authority's employees were transferred to the Township to provide the management and operational services. The Authority will continue to operate as an entity independent of the Township to own and administer its system. The Authority will be responsible to pay the Township for any management fees associated with the operation and maintenance of the system. During the year ended December 31, 2021, the Authority paid sewer management fees of \$718,740 to the Township. The management fees were allocated to system expenses (operations and maintenance) and administrative expenses based upon personnel expenses.

On December 30, 2019, the Authority signed a stormwater management agreement with Susquehanna Township effective on January 1, 2020, to transfer the Township's stormwater system to the Authority. Pursuant to the agreement, the Township will provide management services and employees to operate and maintain the stormwater system. The Authority is responsible to pay the Township for any management fees associated with the operation and maintenance of the stormwater system. During the year ended December 31, 2021, the Authority paid stormwater management fees of \$423,487 to the Township. The management fees were allocated to system expenses (operations and maintenance) and administrative expenses based upon personnel expenses.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

16. COMPONENT UNIT (continued)

Nature of activities and summary of significant accounting policies (continued)

Reporting entity:

Accounting principles generally accepted in the United States of America require that the reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete. The criteria provided by the Governmental Accounting Standards Board (GASB) have been considered, and there are no agencies or entities, which should be presented with the Authority. The Authority is not fiscally independent, and as such, is a component unit of the Township.

Measurement focus, basis of accounting and financial statement presentation:

The Authority has adopted the accrual basis of accounting to account for operations that are financed and operated in a manner similar to that of a private business enterprise, where the intent is that the costs of providing services to the general public on a continuing basis be financed or recovered substantially through user charges.

The Authority complies with accounting principles generally accepted in the United States of America (GAAP). The Authority's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

In the statement of net position and the statement of revenues, expenses and changes in net position, the business-type activity is presented using the economic resources measurement focus.

The proprietary fund utilizes an economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating incomes, changes in net position (or cost recovery), net position and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) and deferred outflows and inflows of resources associated with its activities are reported. Proprietary fund equity is classified as net position.

The Authority distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with ongoing operations. The principal operating revenues of the Authority are sewer service charges. Operating expenses include collection costs, treatment and maintenance costs, administrative costs and depreciation on capital assets. All other revenues or expenses are reported as nonoperating revenues and expenses.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021**

16. COMPONENT UNIT (continued)

Nature of activities and summary of significant accounting policies (continued)

Fund accounting:

The Authority classifies both of the following funds as major funds. The following fund types are used by the Authority:

Sewer fund – The Authority fund that accounts for maintenance and construction of the sewer system throughout the Township. Financing is provided by sewer service charges collected from the Authority’s sewer system customers.

Stormwater fund – The Authority fund that accounts for maintenance and construction of the stormwater system throughout the Township. Financing is provided by stormwater fees collected from the Authority’s sewer system customers.

Reserve for uncollectible sewer service charges and stormwater fees:

The Authority follows the reserve method of providing for uncollectible sewer service charges and stormwater fees. Liens are placed on accounts when they have remained unpaid for more than three quarters. The reserve is determined based on the current status of the accounts and historical experience.

Capital Assets:

Purchased utility plant-in-service is stated at cost, while dedicated sewer lines contributed by developers are reported at acquisition value. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. Depreciation is provided on the straight-line method over the estimated useful lives of the various assets. Capital assets are not depreciated until placed into service. The Authority did not capitalize construction period interest incurred in the period ended December 31, 2021 in accordance with new GASB Standard No. 89.

Assets	Years
Wastewater treatment plant and stormwater system	10 to 40
Furniture, fixtures and general equipment	3 to 7

Capacity rights:

Capacity rights are being amortized on the straight-line method over the 40-year life of the Spring Creek Interceptor Agreement between Swatara Township and the Authority. The amortization expense the period ended December 31, 2021 was \$4,843.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

16. COMPONENT UNIT (continued)

Nature of activities and summary of significant accounting policies (continued)

Cash equivalents:

For purposes of the statements of cash flows, the Authority considers all highly-liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Net position:

In the financial statements, net position could be classified in the following categories:

Net investment in capital assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduces this category. Debt that is attributable to the acquisition, construction or improvement of those assets are also included in this component of net position.

Restricted – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This category represents the net position of the Authority, which does not meet the definition of “restricted” or “net investment in capital assets.”

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the financial statements, a flow assumption must be made about the order in which resources are considered to be applied. It is the Authority’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Use of estimates:

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

16. COMPONENT UNIT (continued)

Deposits and Investments

Statutes authorized the Authority to invest in the following:

- United States treasury bills;
- Obligations of the United States government and federal agencies;
- Insured savings and checking accounts and certificates of deposit in banks, savings and loan associations and credit unions;
- General obligation bonds of the federal government, the Commonwealth of Pennsylvania or any state agency or of any Pennsylvania political subdivision;
- Shares of mutual funds whose investments are restricted to the above categories;
- Repurchase agreements collateralized by United States treasury bills or federal agency securities;
- Commercial paper issued by corporations or other business entities organized in accordance with federal and state law, with a maturity not to exceed 270 days and the issuing corporation or business entity is rated in the top short-term category by at least two nationally recognized statistical ratings organization;
- Bankers' acceptances that do not exceed 180 days maturity and the accepting bank is rated in the top short-term category by at least two nationally recognized statistical ratings organizations; and
- Negotiable certificates of deposit with a remaining maturity of three years or less, issued by a nationally or state-chartered bank, a federal or state savings and loan association or a state-licensed branch of a foreign bank.

Deposits and custodial credit risk:

Deposits of the Authority are carried at cost. The carrying amount of deposits is displayed on the statements of net position as part of cash and investments.

Custodial credit risk is the risk that in the event of a bank failure, the Authority's cash, cash equivalents and investments may not be returned to it. As of December 31, the Authority's deposits were exposed to custodial credit risk as follows:

	2021		Financial Institution
	Carrying amount	Bank balance	
Insured (FDIC)	\$ 250,000	\$ 250,000	Mid Penn Bank
Uninsured	18,981,445	19,474,251	Mid Penn Bank
Total Deposits	<u>\$ 19,231,445</u>	<u>\$ 19,724,251</u>	

The financial institution secures uninsured deposits with a pool of pledged assets held by the pledging financial institution or by its trust department or agent, but not in the Authority's name.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

16. COMPONENT UNIT (continued)

Deposits and Investments (continued)

Cash and cash equivalents:

Interest rate risk

The Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk

As indicated above, statutes limit the composition of the Authority's investments, and the Authority has no investment policy that would further limit its investment choices.

Interest income (expense) for the period ended December 31 was as follows for the Sewer Fund and Stormwater Fund:

	Sewer Fund	Stormwater Fund	Total
Interest income	\$ 81,165	\$ 2,608	\$ 83,773
Interest expense	(1,115,432)	(112,747)	(1,228,179)
Amortization	-	3,656	3,656
	<u>\$ (1,034,267)</u>	<u>\$ (106,483)</u>	<u>\$ (1,140,750)</u>

Utility plant-in-service

The net utility plant for the period ended December 31, 2021 was as follows:

2021	Beginning balance	Additions	Deletions	Ending balance
Utility plant:				
Land	\$ 784,420	\$ -	\$ -	\$ 784,420
Land on right-of-way	70,621	-	-	70,621
Wastewater treatment plant	61,640,184	34,324	-	61,674,508
Furniture, fixtures, and equipment	1,976,200	350,493	23,972	2,302,721
Total utility plant-in-service	64,471,425	384,817	23,972	64,832,270
Less Accumulated Depreciation:	27,219,198	1,615,636	23,972	28,810,862
Net utility plant-in-service	37,252,227	(1,230,819)	-	36,021,408
Construction-in-progress	1,106,224	3,302,413	-	4,408,637
Net utility plant	<u>\$ 38,358,451</u>	<u>\$ 2,071,594</u>	<u>\$ -</u>	<u>\$ 40,430,045</u>

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

16. COMPONENT UNIT (continued)

Utility plant-in-service (continued)

The net utility plant for the year ended December 31, 2021 for the Stormwater Fund is as follows:

<u>2021</u>	<u>Beginning balance</u>	<u>Additions</u>	<u>Reclassifications</u>	<u>Ending balance</u>
Utility plant, stormwater System	\$ 7,097,604	\$ 87,623	\$ 324,182	\$ 7,509,409
Less Accumulated Depreciation:	6,011,294	56,390	-	6,067,684
Net utility plant-in-service	1,086,310	31,233	324,182	1,441,725
Construction-in-progress	270,000	290,432	(324,182)	236,250
Net utility plant	<u>\$ 1,356,310</u>	<u>\$ 321,665</u>	<u>\$ -</u>	<u>\$ 1,677,975</u>

Susquehanna Township General Obligation Bonds and Notes:

Sewer general obligation bonds:

Susquehanna Township General Obligations Bonds, Series of 2018:

On April 5, 2018 Susquehanna Township issued the General Obligation Bonds, Series 2018, in the aggregate principal amount of \$32,225,000. The proceeds of these bonds were used to (1) currently refund the Authority's Sewer Revenue Bonds, Series of 2013, 2014, 2016, and 2017, (2) provide funding for various capital improvement projects for the Authority and (3) pay the costs of issuance of the bond. Interest ranging from 2.00% to 4.0% was payable semiannually on April 1 and October 1 of each year. On April 5, 2018, Susquehanna Township and the Authority signed an agreement, requiring the Authority to pay the Township semiannually on April 1 and October 1 each year for the debt service on the General Obligation Bonds, Series of 2018. The debt contains a provision that in an event of default, outstanding amounts become immediately due.

Susquehanna Township maintains the funds for the Authority related to the proceeds from the General Obligation Bonds, Series of 2018 to be used for the various capital improvement projects. The Authority can utilize these funds for capital improvements by submitting requisitions to the Township. The balance as of December 31, 2021 was \$236,150.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021**

16. COMPONENT UNIT (continued)

Susquehanna Township General Obligation Bonds and Notes (continued):

Sewer general obligation bonds (continued):

Susquehanna Township General Obligations Bonds, Series of 2018 (continued):

The following is a schedule by years and in the aggregate of future principal and interest payments required as of December 31, 2021:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 1,180,000	\$ 1,089,200	\$ 2,269,200
2023	1,220,000	1,053,800	2,273,800
2024	1,260,000	1,017,200	2,277,200
2025	1,315,000	966,800	2,281,800
2026	1,365,000	914,200	2,279,200
2027-2031	7,720,000	3,705,000	11,425,000
2032-2036	9,435,000	2,029,200	11,464,200
2037-2038	4,335,000	261,800	4,596,800
	<u>\$ 27,830,000</u>	<u>\$ 11,037,200</u>	<u>\$ 38,867,200</u>

	<u>Due to Susquehanna Township (Series of 2018)</u>
Outstanding balance at December 31, 2020	\$ 28,975,000
Principal payments	<u>(1,145,000)</u>
Outstanding balance at December 31, 2021	\$ 27,830,000
Less current portion at December 31, 2021	<u>(1,180,000)</u>
Outstanding long-term portion at December 31, 2021	<u>\$ 26,650,000</u>

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

16. COMPONENT UNIT (continued)

Susquehanna Township General Obligation Bonds and Notes (continued):

Stormwater general obligation notes:

General Obligations Notes, Series C of 2019:

On December 23, 2019, the Township issued the General Obligation Notes, Series C of 2019, through Dauphin County Infrastructure Bank in the aggregate principal amount of \$1,550,000. The proceeds of these bonds were used to (1) provide funding for various capital improvement projects for the Authority and (2) pay the costs of issuance of the Notes. Interest bears a rate of 2.33%, of which 1.75% is subsidized by Dauphin County, payable semiannually on June 1 and December 1 of each year. The Township and the Authority signed an agreement, requiring the Authority to pay the Township semiannually on June 1 and December 1 each year for the debt service on the General Obligation Notes, Series C of 2019. The debt contains a provision that in an event of default, outstanding amounts become immediately due.

The County maintains the funds for the Township and Authority related to the proceeds from the General Obligation Notes, Series C of 2019 to be used for the various capital improvement projects. The Authority can utilize these funds for capital improvements by submitting requisitions to the Township, which then submit the requisition to the County. The Authority expended \$13,905 of the funds as of December 31, 2021. The Authority's balance of these funds maintained by the County as of December 31, 2021 was \$1,488,595.

The following is a schedule by years and in the aggregate of future principal and interest payments of the Series C of 2019 Notes, assuming the Authority draws down all funds:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 152,700	\$ 7,231	\$ 159,931
2023	153,600	6,345	159,945
2024	154,500	5,454	159,954
2025	155,300	4,558	159,858
2026	156,300	3,657	159,957
2027-2031	474,300	5,511	479,811
	<u>\$ 1,246,700</u>	<u>\$ 32,756</u>	<u>\$ 1,279,456</u>

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

16. COMPONENT UNIT (continued)

Susquehanna Township General Obligation Bonds and Notes (continued):

Stormwater general obligation notes (continued):

General Obligations Notes, Series of 2021:

On January 14, 2021, the Township issued the General Obligation Notes, Series of 2021, in the aggregate principal amount of \$8,095,000. The note possessed a premium of \$74,370. The proceeds of the notes were used to (1) currently refund the Township's General Obligation Bonds, Series of 2012, (2) provide funding for various capital projects of the Township and (3) pay the costs of issuance of the notes. \$5,300,000 of the \$8,095,000 issuance is for the purpose of stormwater management capital projects. The Township and the Authority signed an agreement requiring the Authority to pay the Township semiannually on April 15th and October 15th each year for the debt service of the General Obligation Notes, Series of 2021. The debt contains a provision that in an event of default, outstanding amounts become immediately due.

The Township maintains the funds for the Authority related to the proceeds from the General Obligation Notes, Series of 2021 to be used for the various capital improvement projects. The Authority can utilize these funds for capital improvements by submitting requisitions to the Township. The balance of these funds maintained by Susquehanna Township as of December 31, 2021 was \$5,154,317.

The following is a schedule by years and in the aggregate future principal and interest payments of the Series 2021 Notes, assuming the Authority draws down all funds:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 230,000	\$ 107,900	\$ 337,900
2023	235,000	103,300	338,300
2024	245,000	93,900	338,900
2025	255,000	84,100	339,100
2026	255,000	81,550	336,550
2027-2031	1,330,000	351,700	1,681,700
2032-2036	1,465,000	219,600	1,684,600
2037-2040	1,285,000	65,000	1,350,000
	<u>5,300,000</u>	<u>1,107,050</u>	<u>6,407,050</u>
Premium, net	70,714	-	70,714
	<u>\$ 5,370,714</u>	<u>\$ 1,107,050</u>	<u>\$ 6,477,764</u>

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

16. COMPONENT UNIT (continued)

Susquehanna Township General Obligation Bonds and Notes (continued):

Stormwater general obligation notes (continued):

The following schedule displays the Stormwater Fund's cumulative outstanding current portion and long-term portion of debt as of December 31, 2021:

	Due to Susquehanna Township (Series C of 2019)	Due to Susquehanna Township (Series of 2021)	Total
Outstanding balance at December 31, 2020	\$ 1,398,500	\$ -	\$ 1,398,500
New additional debt	-	5,300,000	5,300,000
Principal payments	<u>(151,800)</u>	<u>-</u>	<u>(151,800)</u>
Outstanding balance at December 31, 2021	\$ 1,246,700	\$ 5,300,000	\$ 6,546,700
Less current portion at December 31, 2021	<u>(152,700)</u>	<u>(230,000)</u>	<u>(382,700)</u>
Outstanding long-term portion at December 31, 2021	<u>\$ 1,094,000</u>	<u>\$ 5,070,000</u>	<u>\$ 6,164,000</u>

Capital Lease:

The Authority entered into a capital lease to finance the purchase of a vehicle. The terms of the lease include one principal payment on November 3, 2017 for \$11,125 and then 60 interest and principal payments of \$715 through October 3, 2022. The interest rate on the lease is 4.108%

The assets (recorded as general equipment and vehicles) subject to the capital leases are as follows:

Assets:	
Vehicle	\$ 49,807
Less: Accumulated depreciation	<u>42,336</u>
Total	<u>\$ 7,471</u>

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
 DECEMBER 31, 2021**

16. COMPONENT UNIT (continued)

Capital Lease (continued)

The following is a summary of the changes in capital lease obligations for the period ended December 31, 2021:

	Lease Payable
Outstanding balance at December 31, 2019	\$ 15,127
Principal payments	(8,110)
Outstanding balance at December 31, 2020	7,017
Current portion at December 31, 2020	(7,017)
Outstanding long-term portion at December 31, 2020	\$ -

Future minimum lease payments under the agreement together with present value of the net minimum lease payments are as follows:

Year ended July 31,	Principal
2022	\$ 7,150
Less: amount representing interest	(133)
Total present value of net minimum lease payments	7,017
Less: amount due within one year	(7,017)
Long-term portion	\$ -

Commitments

Sewage treatment:

The Authority has an agreement with Capital Region Water for treatment of sewage. Under the agreement, Capital Region Water, in exchange for a disposal fee, accepts for treatment all sewage flowing through the Authority's sewer lines. The disposal fee is based upon equivalent dwelling units and sewage transmitted. Disposal fees under the agreement were \$3,115,101 for the period ended December 31, 2021.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

16. COMPONENT UNIT (continued)

Construction contracts:

During the year ended December 31, 2020, the Authority entered into an agreement with a contractor for a construction project with an estimated cost of \$3,956,550. Charge orders were added to the original contract of \$11,790. There was \$178,017 outstanding on the contract at December 31, 2021.

Maintenance contracts:

On March 1, 2016, the Authority entered into an agreement with a contractor for maintenance and emergency repairs to the wastewater collection system (external) which was extended through May 31, 2020. The contract is automatically renewed for one additional year for up to a total of two years, unless cancelled in writing by either party. During the period ended December 31, 2021 the Authority paid \$53,385 under the terms of the agreement.

Contingency liabilities:

Litigation:

The Authority is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets and errors or omissions. Significant losses are covered by commercial insurance for all major programs. For insured programs, there have been no significant reductions in settlement coverage. Settlement amounts have not exceeded insurance coverage for the year ended December 31, 2021 or the three years prior.

Impact of COVID-19 pandemic on financial statements

In December 2019, a novel strain of coronavirus (COVID-19) was reported to have surfaced in China. The World Health Organization has declared COVID-19 to constitute a “Public Health Emergency of International Concern” and characterized COVID-19 as a pandemic. The U.S. government has also implemented enhanced screening, quarantine requirements and travel restrictions in connection with the COVID-19 outbreak. The spread of this virus has caused business disruption to many industries, due to state government-imposed shutdowns of businesses and other results of the illness, such as cancellation of large group events. While the Authority expects this matter may negatively impact its results, the extent of the impact of COVID-19 on the Authority’s operations is highly uncertain and cannot be predicted.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

16. COMPONENT UNIT (continued)

Prior period adjustment

During 2021, the Authority's management determined that a due from Dauphin County was owed to the Authority in the amount of \$1,488,595, due to the issuance of the Series C of 2019 DCIB loan, as of December 31, 2020. Additionally, \$159,941 of accounts payable, trade related to 2020 was recorded. Finally, the Authority owed Dauphin County \$1,384,595 as of December 31, 2020. The adjustments to beginning net position for the Stormwater Fund on the statement of revenues, expenses and change in net position are as follows:

	Stormwater Fund
Net investment in capital assets, as previously reported, December 31, 2020	\$1,356,310
Prior period adjustments:	
Current assets, due from Dauphin County	1,488,595
Current liabilities, accounts payable, trade	(159,941)
Long-term liabilities, payable from assets, due to Dauphin County, net of current portion	(1,384,595)
Net investment in capital assets, as restated January 1, 2021	1,300,369
Net position unrestricted as of January 1, 2021	1,220,957
Total net position, as restated, January 1, 2021	2,521,326

Subsequent events

In February 2022, the Authority signed an agreement and purchased two parcels of land for \$125,000.

On June 30, 2022, Susquehanna Township issued the General Obligation Notes, Series of 2022, in the aggregate principal amount of \$10,000,000. The proceeds of these notes will be used to (1) provide funding for various capital improvement projects for the Authority and (2) pay the costs of issuance of the notes. Interest ranging from 3.57% to 3.75% is payable semiannually on April 1 and October 1 each year and matures on October 1, 2042. On May 25, 2022, Susquehanna Township and the Authority signed an agreement, requiring the Authority to pay Susquehanna Township semiannually on April 1 and October 1 each year

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2021

16. COMPONENT UNIT (continued)

Subsequent events (continued)

for the debt service on the General Obligation Notes, Series of 2022. The debt contains a provision that in an event of default, the outstanding amounts become immediately due.

The Authority has evaluated subsequent events through August XX, 2022, the date which the financial statements were available to be issued.

17. RISKS AND UNCERTAINTIES

As the effects of the Coronavirus pandemic continue to evolve and are dependent upon future developments, the impact of the Coronavirus on the Township's operations and financial results are uncertain at this time.

18. SUBSEQUENT EVENTS

In June 2022, the Township issued General Obligation Notes, Series of 2022, in the aggregate principal amount of \$10,000,000. The proceeds of these bonds will be used to (1) provide funding for various capital improvement projects for the Authority and (2) pay the costs of issuance of the notes. The Township and Authority have made a second amendment to the Subsidy Agreement in which it states that the Authority will make semiannual payments to the Township in amounts sufficient to pay a portion of the principal and interest due based on the amount transferred to the Authority.

The Township has evaluated all subsequent events through the report issuance date.

DRAFT

REQUIRED SUPPLEMENTARY INFORMATION

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
SCHEDULE OF CHANGES IN PENSION FUND NET PENSION LIABILITY AND RELATED RATIOS - NONUNIFORMED PENSION PLAN
DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability								*
Service Costs	\$ 261,788	\$ 255,889	\$ 243,704	\$ 235,192	\$ 219,433	\$ 226,799	\$ 215,999	\$ 200,718
Interest	834,103	798,809	771,825	740,047	712,559	662,303	634,053	596,402
Changes for experience and assumptions	113,807	-	89,016	-	297,822	-	179,315	-
Benefit payments, including refunds of member contributions, death, & terminations	(742,599)	(665,025)	(670,826)	(627,295)	(535,200)	(492,870)	(475,491)	(361,474)
Net change in total pension liability	467,099	389,673	433,719	347,944	694,614	396,232	553,876	435,646
Total pension liability - beginning	11,117,084	10,727,411	10,293,692	9,945,748	9,251,134	8,854,902	8,301,026	7,865,380
Total pension liability - ending (a)	<u>\$ 11,584,183</u>	<u>\$ 11,117,084</u>	<u>\$ 10,727,411</u>	<u>\$ 10,293,692</u>	<u>\$ 9,945,748</u>	<u>\$ 9,251,134</u>	<u>\$ 8,854,902</u>	<u>\$ 8,301,026</u>
Plan fiduciary net position								
Contributions - employer	497,003	480,768	485,763	414,225	389,903	421,742	420,446	377,888
Contributions - member	100,861	90,927	88,193	94,654	91,842	87,718	88,151	85,390
Net investment income	1,165,797	1,144,121	1,296,297	(488,485)	938,654	626,742	(80,409)	213,136
Benefit payments, including refunds of member contributions	(742,599)	(665,025)	(670,826)	(627,295)	(515,287)	(408,676)	(438,890)	(351,089)
Administrative expense	(19,000)	(5,500)	(10,200)	(5,200)	(79,155)	(60,673)	(59,632)	(34,020)
Net change in plan fiduciary net position	1,002,062	1,045,291	1,189,227	(612,101)	825,957	666,853	(70,334)	291,305
Total fiduciary liability - beginning	9,675,865	8,630,574	7,441,347	8,053,448	7,227,491	6,560,638	6,630,972	6,339,667
Total fiduciary liability - ending (b)	<u>\$ 10,677,927</u>	<u>\$ 9,675,865</u>	<u>\$ 8,630,574</u>	<u>\$ 7,441,347</u>	<u>\$ 8,053,448</u>	<u>\$ 7,227,491</u>	<u>\$ 6,560,638</u>	<u>\$ 6,630,972</u>
Township's net position - liability - ending (a) - (b)	\$ 906,256	\$ 1,441,219	\$ 2,096,837	\$ 2,852,345	\$ 1,892,300	\$ 2,023,643	\$ 2,294,264	\$ 1,670,054
Plan fiduciary net position as a percentage of total pension liability	92.18%	87.04%	80.45%	72.29%	80.97%	78.13%	74.09%	79.88%
Covered payroll	\$ 1,960,137	\$ 2,128,630	\$ 1,951,624	\$ 1,906,042	\$ 1,972,500	\$ 1,870,384	\$ 1,826,218	\$ 1,848,120
Net liability as a percentage of covered payroll	46.23%	67.71%	107.44%	149.65%	95.93%	108.19%	125.63%	90.37%
Annual money-weighted rate of return, net of investment expense	12.44%	13.69%	5.10%	-6.50%	11.89%	8.63%	-2.11%	2.83%

Notes to schedule

* - Information only available for eight years. Future years will be added as information becomes available.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
SCHEDULE OF CHANGES IN PENSION FUND NET PENSION LIABILITY AND RELATED RATIOS -
POLICE PENSION PLAN
DECEMBER 31, 2021

	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								*
Service cost	\$ 719,849	\$ 762,432	\$ 726,126	\$ 702,997	\$ 715,017	\$ 685,231	\$ 652,601	\$ 645,304
Interest	2,700,475	2,440,666	2,336,697	2,198,141	2,096,974	1,914,027	1,819,379	1,724,614
Changes for experience and assumptions	2,112,963	-	472,220	-	1,183,956	-	18,815	-
Benefit payments, including refunds of member contributions, death, & terminations	(1,790,943)	(1,827,759)	(1,597,989)	(1,500,167)	(1,401,993)	(1,254,430)	(1,230,829)	(1,125,159)
Net change in total pension liability	3,742,344	1,375,339	1,937,054	1,400,971	2,593,954	1,344,828	1,259,966	1,244,759
Total pension liability - beginning	34,068,997	32,693,658	30,756,604	29,355,633	26,761,679	25,416,851	24,156,885	22,912,126
Total pension liability - ending (a)	<u>\$ 37,811,341</u>	<u>\$ 34,068,997</u>	<u>\$ 32,693,658</u>	<u>\$ 30,756,604</u>	<u>\$ 29,355,633</u>	<u>\$ 26,761,679</u>	<u>\$ 25,416,851</u>	<u>\$ 24,156,885</u>
Plan fiduciary net position								
Contributions - employer	2,043,068	1,886,691	1,837,484	1,635,963	1,613,960	1,707,214	1,623,323	1,159,572
Contributions - member	236,405	230,753	243,320	223,715	251,189	220,437	217,062	215,133
Net investment income	3,346,422	3,253,366	3,675,904	(1,288,866)	2,387,273	1,535,308	(195,854)	505,906
Benefit payments, including refunds of member contributions	(1,790,943)	(1,827,759)	(1,597,989)	(1,500,167)	(1,355,060)	(1,033,972)	1,126,974	(1,094,778)
Administrative expense	(20,000)	(15,500)	(17,000)	(6,500)	(198,632)	(149,040)	143,077	(71,390)
Net change in plan fiduciary net position	3,814,952	3,527,551	4,141,719	(935,855)	2,698,730	2,279,947	2,914,582	714,443
Total fiduciary liability - beginning	27,645,217	24,117,666	19,975,947	20,911,802	18,213,072	15,933,125	15,558,645	14,844,202
Total fiduciary liability - ending (b)	<u>\$ 31,460,169</u>	<u>\$ 27,645,217</u>	<u>\$ 24,117,666</u>	<u>\$ 19,975,947</u>	<u>\$ 20,911,802</u>	<u>\$ 18,213,072</u>	<u>\$ 18,473,227</u>	<u>\$ 15,558,645</u>
Township's net position - liability - ending (a) - (b)	\$ 6,351,172	\$ 6,423,780	\$ 8,575,992	\$ 10,780,657	\$ 8,443,831	\$ 8,548,607	\$ 6,943,624	\$ 8,598,240
Plan fiduciary net position as a percentage of total pension liability	83.20%	81.14%	73.77%	64.95%	71.24%	68.06%	72.68%	64.41%
Covered payroll	\$ 4,295,805	\$ 3,993,205	\$ 3,974,082	\$ 4,066,069	\$ 3,864,845	\$ 3,723,793	\$ 3,662,041	\$ 3,609,119
Net liability as a percentage of covered payroll	147.85%	160.87%	215.80%	265.14%	218.48%	229.57%	189.61%	238.24%
Annual money-weighted rate of return, net of investment expense	12.40%	13.86%	5.80%	-6.40%	12.02%	8.70%	-0.34%	2.93%

* - Information only available for eight years. Future years will be added as information becomes available.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
SCHEDULE OF EMPLOYER CONTRIBUTIONS - NONUNIFORMED PENSION PLAN
DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 497,003	\$ 480,768	\$ 485,763	\$ 414,225	\$ 389,903	\$ 421,742	\$ 420,446	\$ 374,518
Contribution in relation to the actuarially determined contributions	497,003	480,768	485,763	414,225	389,903	421,742	420,446	377,808
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,290)</u>
Covered payroll	\$ 1,960,137	\$ 2,128,630	\$ 1,951,624	\$ 1,906,042	\$ 1,972,500	\$ 1,870,384	\$ 1,826,218	\$ 1,848,120
Contribution as a percentage of covered employee payroll	25.36%	22.59%	24.89%	21.73%	19.77%	22.55%	23.02%	20.44%

Notes to schedule

Valuation Date

Actuarially determined contributions rates are calculated as of January 1, 12 months prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rate:

Actuarial valuation date	1/1/2021
Actuarial cost method	Entry age normal
Amortization method	Level dollar closed
Remaining amortization period	15 years
Asset valuation method	Market value of assets as determined by the trustee
Inflation	3.00%
Salary increases	5.00%
Investment rate of return	7.50%
Retirement age	Normal retirement age.
Mortality	Projected generationally using scale MP-2020 to reflect mortality improvement.

Changes in Assumptions:

2021: Mortality Change from IRS 2017 Static Combined Table for Small Plans. Incorporated into the table are rate for annuitants projected 7 years and rates for non-annuitants projects 15 years using Scale AA to reflect mortality improvement to rates projected generationally using scale MP-2020 to reflect mortality improvement.

Notes to schedule

* - Information only available for eight years. Future years will be added as information becomes available.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
SCHEDULE OF EMPLOYER CONTRIBUTIONS - POLICE PENSION PLAN
DECEMBER 31, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 2,043,068	\$ 1,886,690	\$ 1,837,484	\$ 1,635,963	\$ 1,613,960	\$ 1,707,214	\$ 1,623,323	\$ 1,159,572
Contribution in relation to the actuarially determined contributions	2,043,068	1,886,691	1,837,484	1,635,963	1,613,960	1,707,214	1,623,323	159,572
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>
Covered payroll	\$ 4,295,805	\$ 3,993,205	\$ 3,974,082	\$ 4,066,069	\$ 3,864,845	\$ 3,723,793	\$ 3,662,041	\$ 3,609,119
Contribution as a percentage of covered employee payroll	47.56%	47.25%	46.24%	40.23%	41.76%	45.85%	44.33%	4.42%

Notes to schedule

Valuation Date

Actuarially determined contributions rates are calculated as of January 1, 12 months prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to determine contribution rate:

Actuarial valuation date

1/1/2021

Actuarial cost method

Entry age normal

Amortization method

Level dollar closed

Remaining amortization period

11 years

Asset valuation method

Market value of assets as determined by the trustee

Inflation

3.00%

Salary increases

5.00%

Investment rate of return

7.50%

Postretirement Cost of Living Increases

3.00%

Retirement age

Attainment of age 53 and completion of 25 years of service

Mortality

Projected generationally using scale MP-2020 to reflect mortality improvement.

Changes in Assumptions:

2021: Mortality Change from IRS 2017 Static Combined Table for Small Plans. Incorporated into the table are rate for annuitants projected 7 years and rates for non-annuitants projects 15 years using Scale AA to reflect mortality improvement to rates projected generationally using scale MP-2020 to reflect mortality improvement.

Notes to schedule

* - Information only available for eight years. Future years will be added as information becomes available.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS -
NONUNIFORMED PMRS PENSION PLAN

	2019	2018	2017	*** 2016	** 2015	* 2014
Total Pension Liability						
Service Costs	\$ 33,983	\$ 57,191	\$ 54,577	\$ 54,743	\$ 48,021	\$ 55,305
Interest	138,300	135,996	132,590	130,601	126,642	123,825
Changes of Benefit Terms	-	-	-	-	-	-
Differences Between Expected and Actual Experience	-	24,061	-	30,284	-	49,854
Changes of Assumptions	-	-	-	60,126	3,318	-
Benefit Payments, Including Refunds of Member Contributions	(188,568)	(112,711)	(136,795)	(112,711)	(112,711)	(226,719)
Net Change in Total Pension Liability	(16,285)	104,537	50,372	163,043	65,270	2,265
Total Pension Liability - beginning	2,693,381	2,588,844	2,538,472	2,375,429	2,310,159	2,307,894
Total Pension Liability - ending (a)	<u>\$ 2,677,096</u>	<u>\$ 2,693,381</u>	<u>\$ 2,588,844</u>	<u>\$ 2,538,472</u>	<u>\$ 2,375,429</u>	<u>\$ 2,310,159</u>
Plan Fiduciary Net Position						
Contributions - Employer	\$ 56,077	\$ 50,408	\$ 54,697	\$ 38,683	\$ 39,276	\$ 24,046
Contributions - Member	13,297	20,443	19,509	20,839	17,563	19,144
Net Investment Income	465,421	(88,703)	384,003	191,645	11,318	123,307
Benefit Payments, Including Refunds of Member Contributions	(188,568)	(112,711)	(136,795)	(112,711)	(112,711)	(226,719)
Administrative Expense	(3,791)	(5,673)	(5,677)	(6,087)	(5,053)	(4,624)
Net Change in Plan Fiduciary Net Position	342,436	(136,236)	315,737	132,369	(49,607)	(64,846)
Plan Fiduciary Net Position - beginning	2,376,672	2,512,908	2,197,171	2,064,802	2,114,409	2,179,255
Plan Fiduciary Net Position - ending (b)	<u>\$ 2,719,108</u>	<u>\$ 2,376,672</u>	<u>\$ 2,512,908</u>	<u>\$ 2,197,171</u>	<u>\$ 2,064,802</u>	<u>\$ 2,114,409</u>
Township's Net Pension (Asset) Liability - ending (a) - (b)	<u>\$ (42,012)</u>	<u>\$ 316,709</u>	<u>\$ 75,936</u>	<u>\$ 341,301</u>	<u>\$ 310,627</u>	<u>\$ 195,750</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	101.57%	88.24%	97.07%	86.55%	86.92%	91.53%
Covered Payroll	\$ 295,493	\$ 454,289	\$ 433,530	\$ 463,094	\$ 390,291	\$ 444,036
Township's Net Pension Liability as a Percentage of Covered Payroll	-14.22%	69.72%	17.52%	73.70%	79.59%	44.08%

* - Information only available for six years. Future years will be added as information becomes available.

** - The Township had changes in assumptions related to mortality rates, retirement rates, and wage scales in the December 31, 2015 measurement date compared to previous measurement dates.

*** - The Township had changes in assumptions related to the discount rate in the December 31, 2016 measurement date compared to previous measurement dates.

**SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
SCHEDULE OF EMPLOYER CONTRIBUTIONS - LAST 10 YEARS
NONUNIFORMED PMRS PENSION PLAN**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution	\$ 46,178	\$ 56,297	\$ 50,407	\$ 54,697	\$ 38,663	\$ 39,276	\$ 23,762
Contribution in Relation to the Actuarially Determined Contribution	46,178	56,297	50,408	54,697	38,683	39,276	24,046
Contribution Deficiency/(Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ (20)</u>	<u>\$ -</u>	<u>\$ (284)</u>
Covered Payroll	\$ 299,393	\$ 299,393	\$ 454,289	\$ 433,530	\$ 463,094	\$ 390,291	\$ 444,036
Contribution as a percentage of Covered Payroll	15.42%	18.80%	11.10%	12.62%	8.35%	10.06%	5.42%

Notes to Schedule:

Valuation Date:

1/1/2019

Actuarially determined contribution rates are calculated as of January 1 for the odd valuation year at least two years prior to the end of the fiscal year in which the contributions were reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level Dollar based upon the amortization periods in Act 205
Asset Valuation Method	Based Upon Municipal Reserves in PMRS (Fair Value)
Discount Rate	5.25%
Inflation	2.80%
Salary Increases	age related scale with merit and inflation component
COLA increases:	2.8% for those eligible for a COLA
Pre-Retirement Mortality	Males - RP 2000 Non-Annuitant Male table projected 15 years with Scale AA Females - RP 2000 Non-Annuitant Female table projected 15 years with Scale AA with 5 year set back
Post-Retirement Mortality:	Males - RP 2000 Annuitant Male table projected 5 years with Scale AA Females - RP 2000 Annuitant Female table projected 10 years with Scale AA

* - Information only available for seven years. Future years will be added as information becomes available.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS

LAST 10 YEARS

	2021	2020	2019	2018
Total OPEB Liability				
Service Costs	\$ 801,228	\$ 698,014	\$ 811,958	\$ 705,744
Interest	443,297	443,314	429,524	449,979
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	(1,141,860)	-	(1,640,840)	-
Changes of Assumptions	1,647,067	534,653	(551,892)	543,272
Benefit Payments, Including Refunds of Member Contributions	(369,909)	(348,478)	(348,304)	(333,433)
Net Change in total OPEB liability	1,379,823	1,327,503	(1,299,554)	1,365,562
Total OPEB Liability - beginning	12,997,206	11,669,703	12,969,257	11,603,695
Total OPEB Liability - ending (a)	<u>\$ 14,377,029</u>	<u>\$ 12,997,206</u>	<u>\$ 11,669,703</u>	<u>\$ 12,969,257</u>
Covered payroll	\$ 3,993,205	\$ 4,066,069	\$ 4,066,069	\$ 3,783,093
Total OPEB liability as a percentage of covered payroll	360.04%	319.65%	287.00%	342.82%

Notes to Schedule:

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate from 3.26% in 2020 to 1.93% in 2021.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statements No. 75.

The Township adopted GASB 75 on a prospective basis in 2018; therefore only four years are presented in the above schedule.

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Budget
Revenues:				
Taxes	\$ 12,669,660	\$ 12,669,660	\$ 12,960,339	\$ 290,679
License, fees, and permits	555,000	555,000	601,279	46,279
Fines and forfeits	156,000	156,000	146,149	(9,851)
Interest and rents	63,000	63,000	75,619	12,619
Intergovernmental	935,285	935,285	842,358	(92,927)
Charges for services	727,850	727,850	697,983	(29,867)
Miscellaneous	1,363,403	1,363,403	3,382,721	2,019,318
Total revenues	16,470,198	16,470,198	18,706,448	2,236,250
Expenditures:				
Current operations:				
General government	2,622,198	2,622,198	2,898,738	276,540
Public safety	9,511,997	9,511,997	9,101,253	(410,744)
Health and sanitation	363,357	363,357	343,166	(20,191)
Highways	2,448,515	2,448,515	2,139,844	(308,671)
Culture and recreation	371,547	371,547	328,532	(43,015)
Capital Outlay	-	-	403,146	403,146
Debt service	3,840,063	3,840,063	6,060,996	2,220,933
Total expenditures	19,157,677	19,157,677	21,275,675	2,117,998
Revenues over (under) expenditures	(2,687,479)	(2,687,479)	(2,569,227)	118,252
Other financing sources (uses):				
Debt issuance	-	-	8,156,405	8,156,405
Bond premium	-	-	324,490	324,490
Proceeds from capital asset sale	30,000	30,000	33,204	3,204
Transfers in	3,112,427	3,112,427	-	(3,112,427)
Transfers out	(375,000)	(375,000)	(569,391)	(194,391)
Total other financing sources (uses)	2,767,427	2,767,427	7,944,708	5,177,281
Net changes in fund balances	\$ 79,948	\$ 79,948	\$ 5,375,481	\$ 5,295,533

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
SCHEDULE OF REVENUES AND EXPENDITURES BUDGET AND ACTUAL - FIRE PROTECTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Final Budget	Actual	Actual Over (Under) Budget
Revenues:				
Taxes	\$ 1,113,422	\$ 1,113,422	\$ 1,122,345	\$ 8,923
License, fees, and permits	500	500	565	65
Interest and rents	7,500	7,500	8,722	1,222
Charges for services	4,125	4,125	4,125	-
Miscellaneous	3,000	3,000	5,881	2,881
Total revenues	<u>1,128,547</u>	<u>1,128,547</u>	<u>1,141,638</u>	<u>13,091</u>
Expenditures:				
Current operations:				
Public safety	755,368	755,368	719,512	(35,856)
Debt service	443,839	443,839	443,447	(392)
Total expenditures	<u>1,199,207</u>	<u>1,199,207</u>	<u>1,162,959</u>	<u>(36,248)</u>
Revenues over (under) expenditures	<u>(70,660)</u>	<u>(70,660)</u>	<u>(21,321)</u>	<u>49,339</u>
Other financing sources (uses):				
Proceeds from capital asset sale	5,000	5,000	17,150	12,150
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>17,150</u>	<u>12,150</u>
Net changes in fund balances	<u>\$ (65,660)</u>	<u>\$ (65,660)</u>	<u>\$ (4,171)</u>	<u>\$ 61,489</u>

DRAFT

OTHER SUPPLEMENTARY INFORMATION

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
NON-MAJOR GOVERNMENTAL FUNDS - COMBINING BALANCE SHEETS
DECEMBER 31, 2021

	Developers' Recreation	Highway Aid	Street Light	American Rescue Plan Act	Total Non-Major Governmental Funds
Assets:					
Cash and cash equivalents	\$ 680,696	\$ 1,547,160	\$ 2,046	1,244,793	\$ 3,474,695
Total assets	\$ 680,696	\$ 1,547,160	\$ 2,046	\$ 1,244,793	\$ 3,474,695
Liabilities:					
Accounts payable	\$ 1,713	\$ 28,283	\$ 6,818	\$ -	\$ 36,814
Unearned revenue	-	-	-	565,331	565,331
Total liabilities	1,713	28,283	6,818	565,331	602,145
Fund balances:					
Restricted:					
Highway aid fund	-	1,518,877	-	-	1,518,877
Developers' recreation	678,983	-	-	-	678,983
American Rescue Plan Act	-	-	-	679,462	679,462
Unassigned	-	-	(4,772)	-	(4,772)
Total fund balances	678,983	1,518,877	(4,772)	679,462	2,872,550
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 680,696	\$ 1,547,160	\$ 2,046	\$ 1,244,793	\$ 3,474,695

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Developers' Recreation	Highway Aid	Street Light	American Rescue Plan Act	Total Non-Major Governmental Funds
Revenues:					
Taxes	\$ -	\$ -	\$ 179,180	\$ -	\$ 179,180
License, fees, and permits	381,750	-	-	-	381,750
Interest and rents	4,783	14,073	433	2,739	22,028
Intergovernmental	-	764,863	-	749,000	1,513,863
Total revenues	386,533	778,936	179,613	751,739	2,096,821
Expenditures:					
Current operations:					
General Government	-	-	-	72,277	72,277
Highways	-	329,364	186,656	-	516,020
Culture and recreation	8,596	-	-	-	8,596
Capital Outlay	219,095	224,204	-	-	443,299
Total expenditures	227,691	553,568	186,656	72,277	1,040,192
Revenues over (under) expenditures	158,842	225,368	(7,043)	679,462	1,056,629
Other financing sources (uses):					
Transfers in	-	194,391	-	-	194,391
Total other financing sources (uses)	-	194,391	-	-	194,391
Net changes in fund balances	158,842	419,759	(7,043)	679,462	1,251,020
Fund balances:					
Beginning of year	520,141	1,099,118	2,271	-	1,621,530
End of year	<u>\$ 678,983</u>	<u>\$ 1,518,877</u>	<u>\$ (4,772)</u>	<u>\$ 679,462</u>	<u>\$ 2,872,550</u>

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
FIDUCIARY COMPONENT UNITS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
DECEMBER 31, 2021

	Nonuniformed Pension	Police Pension	Total
Assets:			
Mutual Funds - Equity	\$ 6,771,107	\$ 19,949,963	\$ 26,721,070
Mutual Funds - Fixed	3,903,149	11,479,406	15,382,555
Contributions receivable	3,671	30,800	34,471
Total Assets	10,677,927	31,460,169	42,138,096
Net position:			
Held in trust for pension benefits	\$ 10,677,927	\$ 31,460,169	\$ 42,138,096

SUSQUEHANNA TOWNSHIP, PENNSYLVANIA
FIDUCIARY COMPONENT UNITS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
YEAR ENDED DECEMBER 31, 2021

	Nonuniformed Pension	Police Pension	Total
Additions:			
Contributions:			
Employer	\$ 497,003	\$ 2,043,068	\$ 2,540,071
Employees	100,861	236,405	337,266
Total contributions	597,864	2,279,473	2,877,337
Investment income:			
Net appreciation in fair value of investments	402,573	2,584,149	2,986,722
Interest and dividends	777,787	800,439	1,578,226
Total investment income (loss)	1,180,360	3,384,588	4,564,948
Less: Investment expense	14,563	38,166	52,729
Net investment income (loss)	1,165,797	3,346,422	4,512,219
Total additions	1,763,661	5,625,895	7,389,556
Deductions:			
Benefit payments	742,599	1,790,943	2,533,542
Administrative expenses	19,000	20,000	39,000
Total deductions	761,599	1,810,943	2,572,542
Changes in net position	1,002,062	3,814,952	4,817,014
Net position - beginning	9,675,865	27,645,217	37,321,082
Net position - ending	\$ 10,677,927	\$ 31,460,169	\$ 42,138,096



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT

1900 Linglestown Road, Harrisburg, PA 17110
(717) 652-8265 Fax (717) 652-5628

FROM: Robert A. Martin, Director of Public Safety
TO: Mr. David Pribulka, Township Manager
SUBJECT: Traffic Study
DATE: 31 August 2022

Attached is a study to determine the potential to erect a "Hidden Driveway" sign at 4106 Fargreen Road

Recommendation is to install a hidden driveway sign (W11-103) north of 4106 Fargreen Road.

I concur with this recommendation.



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT
1900 Linglestown Road
Harrisburg, PA 17110



To: Sgt. Richard Adams

From: Ptlm. Benjamin Lauver

Date: 8/26/2022

Ref: Traffic study for a Hidden Driveway Sign at 4106 Fargreen Road.

This officer was assigned a traffic study for possible placement of a Hidden Driveway Sign north of the driveway for 4106 Fargreen Road

Gemoetric Review:

Fargreen Road is a two way North/South street with a double yellow center divider and fog lines. The street is approximately 22 feet wide and constructed of an asphalt surface. The posted speed limit for Fargreen Road is 25MPH. There is a 4 way stop intersection 323 feet north of the driveway at 4106 Fargreen Road and there is a 4 way stop intersection 139 feet south of the driveway at 4106 Fargreen Road. The driveway for 4106 Fargreen Road is on the top of a hill with a downhill slope on both sides of the driveway.

Corner Sight Distance Study:

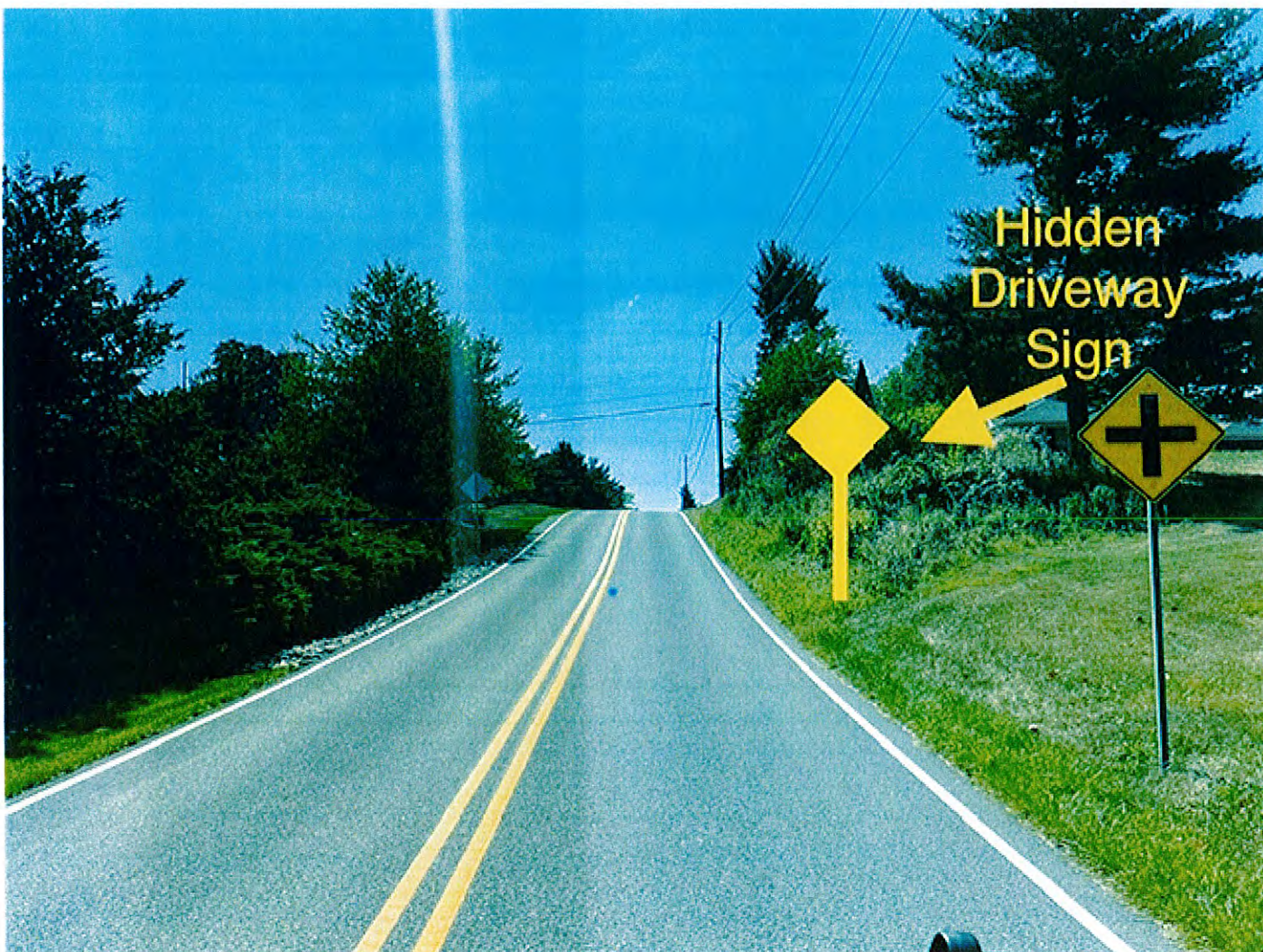
Sight distance was measured from the driveway at 4106 Fargreen Road for both Northbound and Southbound approaches. The measured sight distance for the Northbound approach is 284 feet. The recommended corner sight distance is 147 feet in this direction. The measured sight distance for the Southbound approach was 112 feet with a recommended corner sight distance of 142 feet for a +4.0 percent uphill grade. I noted that there were shrubs along the road that created a sight distance obstruction, which belong to 4106 Fargreen Road. I requested the property owner trim the shrubs back and I would return to take additional sight distance measurements. With the shrubs removed, the Southbound approach was increased from 112 feet to 139 feet, however it was still short of the recommended 142 feet.

Recommendation:

It is this officer's recommendation that a Hidden Driveway Sign (W11-103) be installed North of the driveway for 4106 Fargreen Road due to a sight distance restriction.



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT
1900 Linglestown Road
Harrisburg, PA 17110





SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT

1900 Linglestown Road, Harrisburg, PA 17110

(717) 652-8265 Fax (717) 652-5628

FROM: Robert A. Martin, Director of Public Safety

TO: Mr. David Pribulka, Township Manager

SUBJECT: Traffic Study for Rustic Drive/One Way

DATE: 22 August 2022

A study was conducted to examine the potential to make Rustic Drive a one-way street.

After a thorough review it is recommended to make no change on Rustic Drive.

I concur with this recommendation.



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT
1900 Linglestown Road
Harrisburg, PA 17110

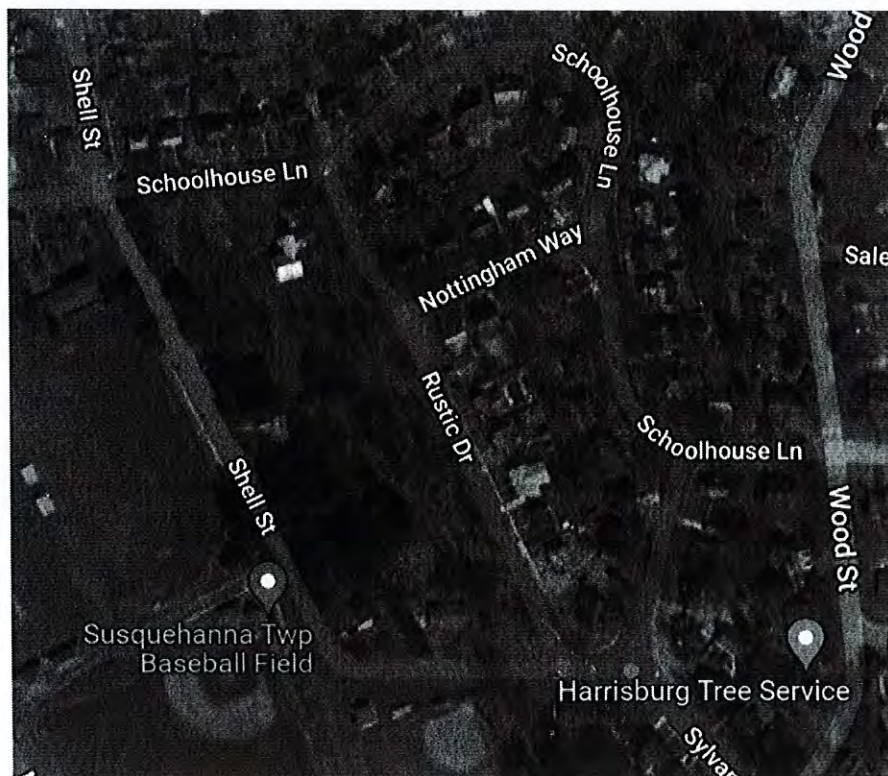


To: Director of Public Safety Robert Martin
From: Patrolman Michael D'Arcy #155
Ref: Rustic Dr One Way Study
Date: March 6th, 2022

This officer was assigned a traffic study to review the area of Rustic Dr due to concerns of an increasing number of vehicles utilizing this roadway to avoid installed speed humps on Schoolhouse Ln. The implementation of Rustic Dr as a "one-way roadway" in a northbound direction is requested to be addressed.

Geometric Review:

- Rustic Dr is a roadway that runs in a north / south direction. The roadway is in a residential area between Schoolhouse Ln and Shell St. Nottingham Way connects as a cross street from the east side of Rustic Dr.
- The speed limit on this section of roadway is 25 miles per hour.
- This section of roadway is approximately 500 ft in length.
- The entire length of the roadway is made of asphalt and has no painted center divider markings. There are sidewalks and curbs along the east side of roadway.
- There is street parking along the easter side of the roadway.
- There is stop sign traffic control at the intersection of Schoolhouse Ln and the intersection of Shell St. Nottingham Way is controlled by a stop sign to enter Rustic Dr.



Satellite View of Area



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT
1900 Linglestown Road
Harrisburg, PA 17110



Community Assessment:

I contacted complainant, Michael Zimmerman, of 310 Rustic Dr. Zimmerman advised that he feels people are utilizing Rustic Dr in a southbound direction to avoid the installed speed humps along the 3600 blk of Schoolhouse Ln. He stated that during evening rush hour there are many vehicles that are speeding southbound through the area. Zimmerman expressed concern about the speed of the vehicles and the increased number of vehicle traffic on the road. Zimmerman requested that I look into this issue further and possibly make the street one way northbound to prevent motorists from driving southbound through the area.

ONE-WAY STREETS

Engineering Study:

Under Section 6109 of Title 75 (Vehicle Code), an engineering and traffic study **must be conducted** to establish a one-way street. The study needs to justify the traffic control that will be established.

Section 212.113, "One-Way Streets," in PennDOT's Publication 212, Official Traffic Control Devices, lists the conditions under which one-way streets may be established in Pennsylvania. Of the six conditions listed, three involve the geometric conditions of the roadway segment, and three involve the functionality of the one-way designation.

Title 67 Chapter 212.113 (One-way streets)

A one-way street may be established if the following conditions are satisfied:

- (1) The traffic flow can be accommodated in both directions. Whenever possible, an adjacent parallel street should be used to form a one-way couplet.
 - **Schoolhouse Ln and Shell St on the east and west side of Rustic Dr can accommodate vehicles traveling north and south. They are currently two-way streets. Vehicles could travel along the entirety of Schoolhouse Ln and Shell St with no need to travel on Rustic Dr.**
- (2) The street has a reasonable number of intersections for entrance to or exit from the one-way street or one-way system.
 - **Rustic Dr is only about one block in length. There is an exit/entrance onto Schoolhouse Ln and Shell St and an intersecting cross street exit/entrance which connects at Nottingham Way.**
- (3) The roadways at the terminal points of the one-way street provide satisfactory transitions to and from the two-way operations.
 - **By making Rustic Dr a one-way roadway northbound, it could alleviate potential traffic problems. At this time, two vehicles would have difficulties traveling abreast in the same or opposite directions due to parked vehicles. Additionally, the majority of these houses do not have off street parking and require to park on Rustic Dr.**
- (4) There will be a reduction of intersection delays.
 - **As stated above, a one-way roadway could alleviate traffic problems. Rustic Dr is a low volume roadway and there are no reported intersection delays at this time.**



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT
1900 Linglestown Road
Harrisburg, PA 17110



- (5) Existing bus routes can be satisfactorily accommodated.
 - **Rohrer Bus has a route dropping off Susquehanna students that utilizes the northern portion of Rustic Dr north of Nottingham Way.**
- (6) Emergency vehicles can reasonably and expeditiously reach their destination.
 - **Emergency vehicles could utilize the cross streets to access sections of Rustic Dr from the south. Rustic Dr is not a major emergency response route.**

Municipal Ordinances:

ONE WAY signs and other signs designating a one-way street **require a municipal ordinance** to make them enforceable [Vehicle Code (Title 75), Chapter 61, Section 6109(b)].

An **engineering and traffic study must demonstrate and document how these six warrants are satisfied before an ordinance may be passed** and the appropriate signs placed. After a completed engineering and traffic study with documented results, the municipality must develop or amend an appropriate ordinance for the one-way designation and use of the ONE WAY and other signs in the desired area.

SPEED ASSESSMENT

ATS Speed Survey:

- Ptlm Lauver placed the ATS speed display in the 300 block of Rustic Dr for a period of 7 days to include weekend traffic (06/11/22 – 06/18/22). The data collected during this period is as follows:
 - Average Speed: **12.24 mph**
 - 50th Percentile Speed: **11.24 mph**
 - 85th Percentile Speed: **14.64 mph**
 - Highest Recorded Speed: **26 mph**
 - Average Traffic Volume per Day: **11**

Traffic Calming:

According to the Pennsylvania Traffic Calming Handbook, on-street parking has a positive effect in reducing speeds. Because of the current design of Rustic Dr regarding on-street parking, this is an effective calming strategy already in place.

Crash History:

No crashes have been reported on Rustic Rd.

Signage:

There is currently ample “No Parking” signs posted along the west side of the roadway.



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT
1900 Linglestown Road
Harrisburg, PA 17110



Recommendation:

At this time speed does not appear to be a factor on Rustic Dr. The average speed was almost half of what the posted speed limit is at 12.24 mph. The average traffic volume on the roadway is also incredibly low at 11 cars a day. It does not appear that an increased number of vehicles have been utilizing Rustic Dr to avoid the speed humps on Schoolhouse Ln. At this time, with the already present traffic calming strategy of on street parking in place, I do not feel any additional speed calming measures (speed humps/cushions, road paint) is warranted.

In regard to implementation of Rustic Dr as a one-way street-northbound, the criteria that is required to implement a one-way street is met with the exception of the effect on bus routes. An engineering study would be required to make final determination of the possibility to make this change, which would then need to be written into a Township Ordinance. I conclude that due to the low traffic volume through the area, that it is not necessary to make this change at this time. The current two-way road has not yielded any crashes and creates no traffic delays or speed issues.

This matter can be revisited in the future if persistent complaints are filed, but at this time it is my recommendation that no further action needs to be considered on Rustic Dr.



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT

1900 Linglestown Road, Harrisburg, PA 17110
(717) 652-8265 Fax (717) 652-5628

FROM: Robert A. Martin, Director of Public Safety
TO: Mr. David Pribulka, Township Manager
SUBJECT: Traffic Study for Shield Street
DATE: 31 August 2022

Attached is a traffic study relating to the potential for speed humps on Shield Street.

This study recommends no speed humps be installed on Shield Street.

I concur with this recommendation.



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT
1900 Linglestown Road
Harrisburg, PA 17110

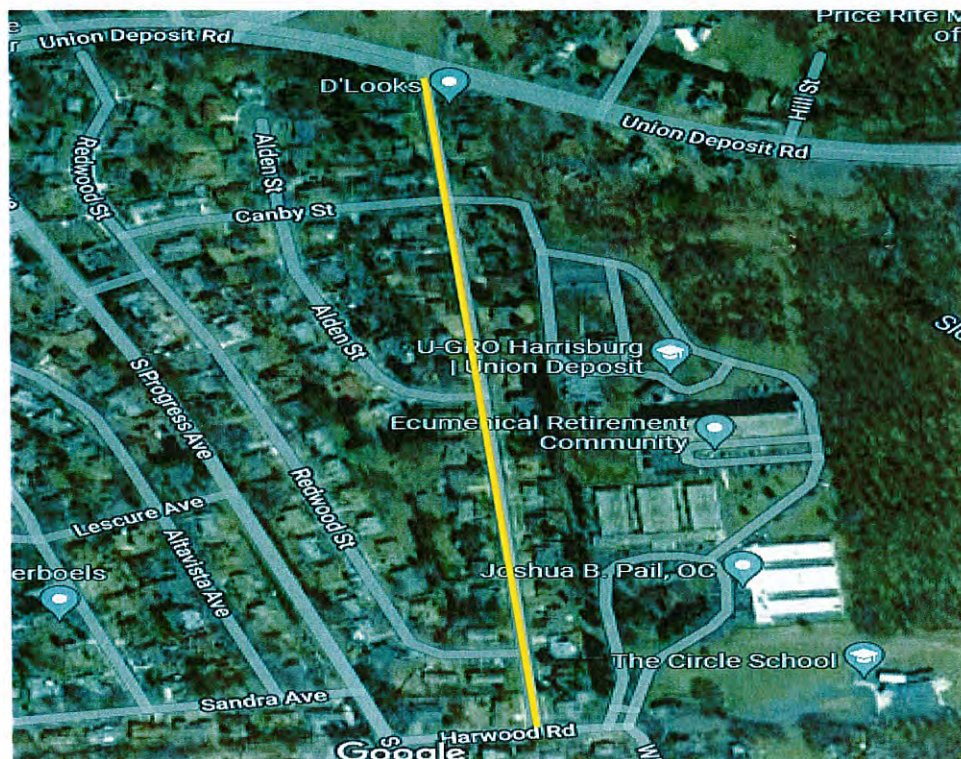


To: Director of Public Safety Robert Martin
From: Patrolman Michael D'Arcy #155
Ref: Shield St Speed Hump Installation
Date: June 24, 2022

This officer was assigned a traffic study to review the area of the 500 block of Shield St between Union Deposit Rd and Harwood Rd due to concerns of an increasing number of speeding vehicles on this roadway. The installation of speed humps / cushions is being requested for consideration.

Geometric Review:

- Shield St is a street that runs in a north and south direction. The roadway is in a residential area and has multiple single-family homes along its length.
- This area of Shield St intersects with the roadways of Union Deposit Rd, Canby St, Alden St, Redwood St, and Harwood Rd
- The speed limit on this section of roadway is 25 miles per hour.
- This section of roadway is approximately 4/10th miles long.
- The entire length of the roadway is made of asphalt and has no painted center divider. There are sidewalks along both sides of a majority of the roadway.
- At any given time, there are several vehicles parked along the shoulders of the east and west sides of the road. There are multiple driveways to the residences along this roadway.
- There is stop sign traffic controls on Shield St at Union Deposit Rd, Canby St, and Harwood Rd. All other intersecting roadways are controlled by a stop sign entering onto Shield St.



Satellite View of Area



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT
1900 Linglestown Road
Harrisburg, PA 17110



Crash History:

The following crashes were documented in In-Synch within the last 5 years that could have speed attributed to major factor in the collision:

C18-0010785 (Non-Reportable) – 521 Shield St / Rear-end collision. Operator of striking vehicle advised they could not stop their vehicle in time to avoid striking a vehicle stopped in the roadway in the rear bumper.

C18-0019763 (Reportable) – 500 block Shield St / Striking vehicle vs parked vehicle. Operator of striking vehicle lost control in snow and struck parked vehicle flipping striking vehicle onto roof. Possible speed and weather conditions as a factor.

C19-0017354 (Non-Reportable) – Shield St at Canby St / Two vehicle collision. Striking vehicle struck other vehicle in the middle of the intersection. Operator of striking vehicle issued warning for too fast for conditions.

Community Assessment:

This department has received multiple complaints from residents of speeders through this section of Shield St. This has been reported as an ongoing issue for some time.

ATS Speed Survey:

- Ptlm Lauver placed the ATS speed display in the 500 block of Shield Street facing northbound traffic for a period of 6 days to include weekend traffic (07/05/22 – 07/12/22). The data collected during this period is as follows:
 - Average Speed: **21.14 mph**
 - 50th Percentile Speed: **22.09 mph**
 - 85th Percentile Speed: **27.85 mph**
 - Highest Recorded Speed: **42 mph**
 - Total Number of Vehicles Traveling on Roadway: **1854**
 - Average Traffic Volume per Day: **309**
- Ptlm Lauver placed the ATS speed display in the 500 block of Shield Street facing southbound traffic for a period of 6 days to include weekend traffic (07/10/22 – 07/17/22). The data collected during this period is as follows:
 - Average Speed: **19.84 mph**
 - 50th Percentile Speed: **20.43 mph**
 - 85th Percentile Speed: **24.98 mph**
 - Highest Recorded Speed: **42 mph**
 - Total Number of Vehicles Traveling on Roadway: **1568**
 - Average Traffic Volume per Day: **261**

Traffic Calming:

According to the Pennsylvania Traffic Calming Handbook, on-street parking has a positive effect in reducing speeds. Because of the current design of Shield St regarding on-street parking, this is an effective calming strategy already in place.

There are already 5 speed limit signs present and posted correctly along the length of Shield St. It should be noted that there is a reflective yellow sign that is positioned underneath these speed limit signs that catch the eye and draw attention to the speed limit signage.



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1900 Linglestown Road
Harrisburg, PA 17110



There are two areas (one in the 500 blk Shield St, one in the 600 blk Shield St) that has "25 MPH" painted onto the roadway.



Example of Current Speed Limit Sign on Shield St with reflective yellow placard



700 Blk Shield St facing N/B



600 Blk Shield St facing N/B



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT
1900 Linglestown Road
Harrisburg, PA 17110



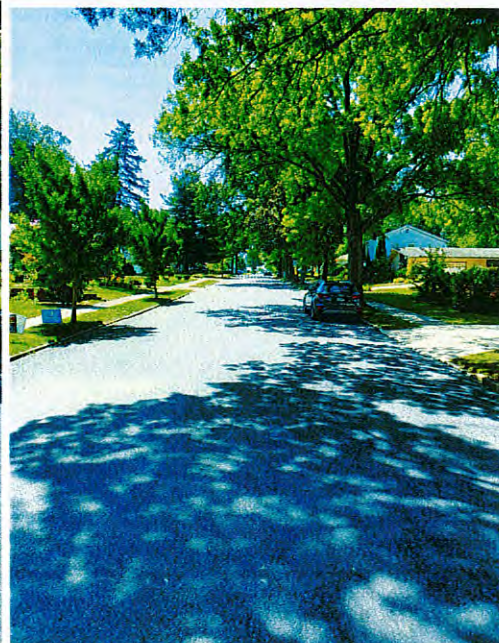
500 Blk Shield St facing N/B "25MPH" Sign



500 Blk Shield St facing N/B



500 Blk Shield St facing S/B



400 Blk Shield St facing S/B

Speed Humps:

- A speed hump is a raised surface on the roadway that is typically 3 to 4 inches in height, and 12 to 20 feet in length. They are effective in reducing speeds at a minimal cost.
- The Watts speed hump is recommended for local streets with volumes less than 3,500 ADT (Average Daily Traffic) and posted speeds of 30 mph or less. In addition, it is not recommended for major emergency service routes.
- Speed Humps are primarily used at mid-block locations.
- Speed Humps should be placed 250 to 600 feet apart. One study showed that placing Watts speed humps at intervals of 275 feet resulted in 85th percentile speeds of 25mph; intervals of 550 feet resulted in 85 percentile speeds of 30mph.



SUSQUEHANNA TOWNSHIP POLICE DEPARTMENT
1900 Linglestown Road
Harrisburg, PA 17110



- Speed Humps should not be placed within 150 feet of an unsignalized intersection or 250 feet of a signalized intersection.
- Speed Humps may divert traffic to parallel streets.
- Speed Humps may reduce the opportunity for on street parking.

Speed Cushions:

- Speed cushions (or speed pillows) are modified speed humps installed across the width of the roadway with spaces between each cushion which permit wider axle emergency vehicles (such as fire trucks or ambulances) to pass without slowing down.
- Speed cushions are typically three (3) to four (4) cushions (depending on width of the roadway) which are approximately three (3) inches high, six (6) feet wide, and seven to fourteen (7-14) feet in length.
- Typical Uses: Within typical residential travel speeds, humps create a gentle rocking motion which encourage motorists to slow to a safer speed at or below the posted speed limit.
- Speed Cushions are appropriate for use on local streets and may be utilized on major emergency response routes. Primarily used for mid-block locations.

Required Signage:

"SPEED HUMP" warning signs (MUTCD W17-1) should be placed one hundred (100) feet in advance, at the speed hump/cushion, or in both locations. It is also recommended that the "SPEED HUMP" sign be accompanied by an "Advisory Speed Plaque" (W13-1P).

Considerations:

Shield St is not a major emergency vehicle route, but sometimes ambulance and fire will utilize the roadway to get to the Ecumenical Communities Nursing Home in the area.

Recommendation:

Based on the data collected from the ATS speed survey, it does not appear that speed is a major factor along Shield St. The data collected shows that the average speed and the 85th percentile speeds are at or lower than the posted speed limit of 25 mph. There are also speed calming strategies already in place such as allowing on street parking, road painting, and numerous speed limit signs with attention grabbing yellow placards.

I do not recommend the installation of speed humps or cushions at this time. If officers were to conduct proactive patrol and routinely conduct stop sign enforcement at Shield St / Canby St this could ultimately lead to increased compliance to speed and stop sign concerns in the area.

RESOLUTION NO. 2022-25

**A RESOLUTION OF SUSQUEHANNA TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA
AUTHORIZING THE PRESIDENT AND SECRETARY TO EXECUTE A DEED OF DEDICATION
OF RIGHT-OF-WAY FROM THE SUSQUEHANNA TOWNSHIP AUTHORITY FOR THE
PAXTON CHURCH ROAD SAFETY AND STABILIZATION PROJECT**

WHEREAS, the Susquehanna Township Board of Commissioners and the Susquehanna Township Authority Board have commenced a project to rehabilitate and stabilize Paxton Church Road in the vicinity of Paxton Creek; and

WHEREAS, the Susquehanna Township Authority, being the property owner of three properties in the project area identified as Dauphin County Tax Parcel Nos. 62-019-025, 62-019-057 and 62-022-122, (the "Properties") desires and intends to convey by fee simple deed of dedication to Susquehanna Township certain portions of the Properties designated as the required Right-of-Way described on Exhibit "A" of this Resolution and incorporated herein.

NOW, THEREFORE, BE IT RESOLVED that the Susquehanna Township Board of Commissioners does hereby authorize the President and Secretary to execute a fee simple deed from the Susquehanna Township Authority for purposes of dedication and conveyance of a Right-of-Way for the Paxton Church Road Safety and Stabilization Project upon the condition of joinder in and execution of the deed by The Manada Conservancy.

BE IT, AND THE SAME IS HEREBY RESOLVED, this 22nd day of September 2022, by the Board of Commissioners of Susquehanna Township, in a lawful session duly assembled.

**SUSQUEHANNA TOWNSHIP
BOARD OF COMMISSIONERS**

Frank Lynch, President

ATTEST:

David Pribulka, Secretary

Exhibit "A"

Prepared By: Herbert Rowland & Grubic, Inc.
369 East Park Drive
Harrisburg PA, 17111

Return To: Herbert Rowland & Grubic, Inc.
369 East Park Drive
Harrisburg PA, 17111

Site Location: Tax Parcel ID Nos: 62-019-025, 62-019-057, 62-022-122

LPS - 13 (9/20)

FEDERAL PROJECT NO.	N/A
PROJECT NAME/ROUTE	Paxton Church Road Safety & Stabilization
COUNTY	Dauphin County
MUNICIPALITY	Susquehanna Township
PARCEL NO.	62-019-025, 62-019-057, 62-022-122
CLAIM NO.	N/A
CLAIMANT	Susquehanna Township Authority

DEED
(Fee Simple)

THIS INDENTURE is made this ____ day of _____, by Susquehanna Township Authority, owner(s) of property affected by the construction or improvement of the above mentioned Route, its heirs, executors, administrators, successors, and/or assigns ("GRANTOR"), and Susquehanna Township ("GRANTEE").

WITNESSETH:

WHEREAS, the GRANTEE intends to record a plan in the Recorder of Deeds Office of the aforesaid County indicating its authorization to condemn GRANTOR's property for transportation construction or improvement on the above referenced Route; and

WHEREAS, the parties have agreed that, in lieu of condemnation, the GRANTOR will convey in fee simple and such other estate(s) as designated, if any, to the GRANTEE the property or portion thereof required by the GRANTEE; and

WHEREAS, The Manada Conservancy is the beneficiary of an easement over the lands of GRANTOR subject to the herein transfer; and

WHEREAS, The Manada Conservancy joins in this deed to convey any interest it may have in the property hereby conveyed.

NOW, THEREFORE, in consideration of the sum of One Dollar (\$1.00) and other good and valuable consideration, the GRANTOR does hereby grant and convey in fee simple to the GRANTEE:

- the premises described by metes and bounds in Exhibit A which is attached hereto.
- that portion of the premises designated as required right-of-way or as acquired in fee simple for other purposes on the plot plan which is attached hereto as Exhibit A; and those areas, if any, designated as required for easement purposes as identified in the plot plan.

Certificate of Residence

I hereby certify the Grantee's precise residence to be:

1900 Linglestown Road, Harrisburg PA 17110

Witness my hand this _____ day of _____, _____

Jack Hildebrand, Agent for the GRANTEE

RESOLUTION NO. 2022-26

**A RESOLUTION OF SUSQUEHANNA TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA
AUTHORIZING THE PRESIDENT TO EXECUTE A DEED OF DEDICATION OF RIGHT-OF-
WAY FROM RAY R. AND KRISTINA MARIE HASKINS OF 1440 PAXTON CHURCH ROAD
FOR THE PAXTON CHURCH ROAD SAFETY AND STABILIZATION PROJECT**

WHEREAS, the Susquehanna Township Board of Commissioners and the Susquehanna Township Authority Board have commenced a project to rehabilitate and stabilize Paxton Church Road in the vicinity of Paxton Creek; and

WHEREAS, Ray R. and Kristina Marie Haskins, being the property owners of 1440 Paxton Church Rd. in the project area identified as Dauphin County Tax Parcel No. 62-019-058, (the "Property") desire and intend to convey by fee simple deed of dedication to Susquehanna Township certain portions of the Property designated as the required Right-of-Way described on Exhibit "A" of this Resolution and incorporated herein.

NOW, THEREFORE, BE IT RESOLVED that the Susquehanna Township Board of Commissioners does hereby authorize the President to execute a fee simple deed from Ray R. and Kristina Marie Haskins for purposes of dedication and conveyance of a Right-of-Way for the Paxton Church Road Safety and Stabilization Project.

BE IT, AND THE SAME IS HEREBY RESOLVED, this 22nd day of September 2022, by the Board of Commissioners of Susquehanna Township, in a lawful session duly assembled.

**SUSQUEHANNA TOWNSHIP
BOARD OF COMMISSIONERS**

Frank Lynch, President

ATTEST:

David Pribulka, Secretary

Exhibit "A"

LPS - 14 (2/14)

Page 1 of 2

FEDERAL PROJECT NO	N/A
PROJECT NAME/ROUTE	Paxton Church Road Safety & Stabilization
COUNTY	Dauphin
MUNICIPALITY	Susquehanna Township
PARCEL NO.	62-019-058
CLAIM NO.	N/A
CLAIMANT	Ray R. Haskins, II

SETTLEMENT STATEMENT

Final Settlement

PROJECTED DISTRIBUTION DATE

Date: August 16, 2022

ADDRESS OF CLAIMANT(S)	LOCATION (ADDRESS) OF PROPERTY	CLAIMANT'S ATTORNEY AND ADDRESS
1440 Paxton Church Road Harrisburg, PA 17110-9556	Tax Parcel ID 62-019-058 1440 Paxton Church Road Harrisburg PA, 17110	

Final Settlement

Township Pro-Rata Share of Current Realty Taxes	_____	\$800.00
	_____ estimated	\$12.00
Mortgage Pre-Payment Penalty	_____	
Mortgage Satisfaction Fee	_____	
Less Monies Previously Paid	_____	
Less Monies Credited for Owner Retained Items	_____	
Withheld Pending Building Removal by Owner	_____	
Total Available for Distribution		_____
		\$812.00

CHARGES:	
Mortgage(s):	
Mortgagee:	
Principal:	_____
Interest (to date: _____)	_____
Pre-Payment Penalty*:	_____
Satisfaction Fee*:	_____
Unpaid Current Taxes:	
Claimant(s) Pro-Rata Share	_____
Pro-Rata Share*	_____
TOTAL	_____ 0.00
Liens and/or Delinquent Taxes and Municipal Claims:	_____
Judgment(s):	_____
TOTAL CHARGES	_____ 0.00

*Paid by

Minus Total Charges	_____	\$0.00
Balance Due Claimant(s)		_____ \$812.00

LPS - 14 (2/14)

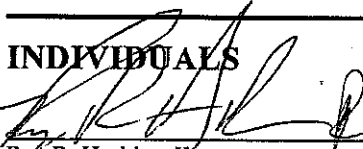
N/A
Claim Number

Ray R. Haskins, II
Claimant

8-16-22 Page 2 of 2
Date

The distribution of funds as shown on the reverse hereof is approved and the "Balance Due Claimant(s)" is acknowledged to be correct. I hereby acknowledge receipt of a copy of this settlement statement.

INDIVIDUALS



Ray R. Haskins, II

ENTITIES*

GRANTOR:

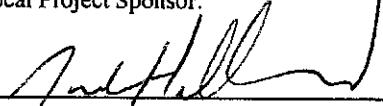
(Name of Entity)

BY: _____

BY: _____

* Use this block for a corporation, partnership, LLC, government entity, school district, church, trust, club, association, POA, attorney-in-fact, executor, administrator or any other entity.

I Hereby Certify That The Information On This Form Is True And Correct, According To The Records Of The Local Project Sponsor.



Signature

Sr Right-of-Way Acquisition Specialist

Title

Date - 08/16/2022

Prepared By: Herbert Rowland & Grubic, Inc.
369 East Park Drive
Harrisburg PA, 17111

Return To: Herbert Rowland & Grubic, Inc.
369 East Park Drive
Harrisburg PA, 17111

Site Location: Tax Parcel ID: 62-019-058
1440 Paxton Church Rd, Harrisburg, PA 17110

LPS - 13 (9/20).

FEDERAL PROJECT NO.	N/A
PROJECT NAME/ROUTE	Paxton Church Road Safety & Stabilization
COUNTY	Dauphin County
MUNICIPALITY	Susquehanna Township
PARCEL NO.	62-019-058
CLAIM NO.	N/A
CLAIMANT	Ray R. Haskins, II

DEED
(Fee Simple)

THIS INDENTURE is made this 16th day of August 2022, by Ray R. Haskins, II, owner(s) of property affected by the construction or improvement of the above mentioned Route, his heirs, executors, administrators, successors, and/or assigns ("GRANTOR"), and Susquehanna Township ("GRANTEE").

WITNESSETH:

WHEREAS, the GRANTEE intends to record a plan in the Recorder of Deeds Office of the aforesaid County indicating its authorization to condemn GRANTOR's property for transportation construction or improvement on the above referenced Route; and

WHEREAS, the parties have agreed that, in lieu of condemnation, the GRANTOR will convey in fee simple and such other estate(s) as designated, if any, to the GRANTEE the property or portion thereof required by the GRANTEE.

NOW, THEREFORE, in consideration of the sum of One Dollar (\$1.00) and other good and valuable consideration, the GRANTOR does hereby grant and convey in fee simple to the GRANTEE:

- the premises described by metes and bounds in Exhibit A which is attached hereto.
- that portion of the premises designated as required right-of-way or as acquired in fee simple for other purposes on the plot plan which is attached hereto as Exhibit A; and those areas, if any, designated as required for easement purposes as identified in the plot plan.

BEING all or a portion of the same property conveyed or devised to the GRANTOR by Quitclaim Deed of Ray R. Haskins, II and Kristina Marie Haskins, dated March 11, 2014 and recorded in Instrument Number 20150004236 in the Office of the Recorder of Deeds in and for Dauphin County, together with the improvements, hereditaments and appurtenances thereto. This conveyance contains 458 square feet of required right-of-way and is identified on GRANTEE plans as Parcel 62-019-058. The GRANTOR warrants GENERALLY the property hereby conveyed.

The GRANTOR hereby excepts and reserves from this conveyance all right, title, and interest in and to all minerals, including oil, gas, subsurface gas storage, and subsurface gas storage protection together with the right to produce, inject, store subsurface, withdraw, and protect natural gas and oil; said mining, removal, storage and storage protection activities to be accomplished from a minimum depth to be determined by the GRANTEE, from mine shafts, wells or other facilities located off the right-of-way, it being the intent of this provision that the GRANTEE owns the right of support and no mineral activities may take place on the surface of the land acquired by the GRANTEE.

The GRANTOR does further remise, release, quitclaim and forever discharge the GRANTEE or any agency or political subdivision thereof or its or their employees or representatives of and from all suits, damages, claims and demands which the GRANTOR might otherwise have been entitled to assert under the provisions of the Eminent Domain Code, 26 Pa.C.S. § 101 et seq., for or on account of this conveyance and any injury to or destruction of the aforesaid property of the GRANTOR through or by reason of the aforesaid highway construction or improvement, except damages, if any, under Section 710 (Limited Reimbursement of Appraisal, Attorney and Engineering Fees) and Section 711 (Payment on Account of Increased Mortgage Costs) of the Eminent Domain Code; provided, however, that if relocation of a residence or business or farm operation is involved, this release shall likewise not apply to damages, if any, under Section 902 (Moving Expenses) and/or Section 903, 904 (Replacement Housing) and/or Section 905 (Housing Replacement Authorization) of the Eminent Domain Code.

The GRANTOR does further indemnify the GRANTEE against any claim made by any lessee of the aforesaid property who has not entered into a Settlement Agreement with the GRANTEE.

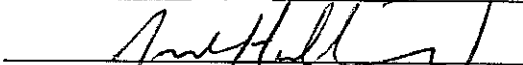
The covenants, terms, and conditions of this Indenture shall be binding upon the GRANTOR and the GRANTOR's heirs, executors, administrators, successors and assigns.

Certificate of Residence

I hereby certify the Grantee's precise residence to be:

1900 Linglestown Road, Harrisburg PA 17110

Witness my hand this 16th day of August, 2022


Jack Hildebrand, Agent for the GRANTEE

IN WITNESS WHEREOF, the GRANTOR has executed or caused to be executed these presents, intending to be legally bound thereby.

INDIVIDUALS

[Signature]
Ray R. Haskins, II

ENTITIES*

GRANTOR:

(Name of Entity)

BY: _____

BY: _____

* Use this block for a corporation, partnership, LLC, government entity, school district, church, trust, club, association, POA, attorney-in-fact, executor, administrator or any other entity.

INDIVIDUAL

ENTITY

STATE OF PENNSYLVANIA
 COUNTY OF DAUPHIN

On this 16th day of August, 2022,
 before me, Jack L. Hildebrand,
 the undersigned officer, personally appeared
Ray R. Haskins II
 _____, known to me
 (or satisfactorily proven) to be the person(s) whose
 name(s) is subscribed to the within instrument,
 and acknowledged that he executed the
 instrument for the purposes contained in it.

In witness whereof, I hereto set my hand and official
 seal.

[Signature] [Signature]
NOTARY PUBLIC [Title]

[Seal]

Commonwealth of Pennsylvania - Notary Seal
 Jack L. Hildebrand, Notary Public
 Dauphin County
 My commission expires August 27, 2022
 Commission number 1257136
 Member, Pennsylvania Association of Notaries

STATE OF PENNSYLVANIA
 COUNTY OF _____

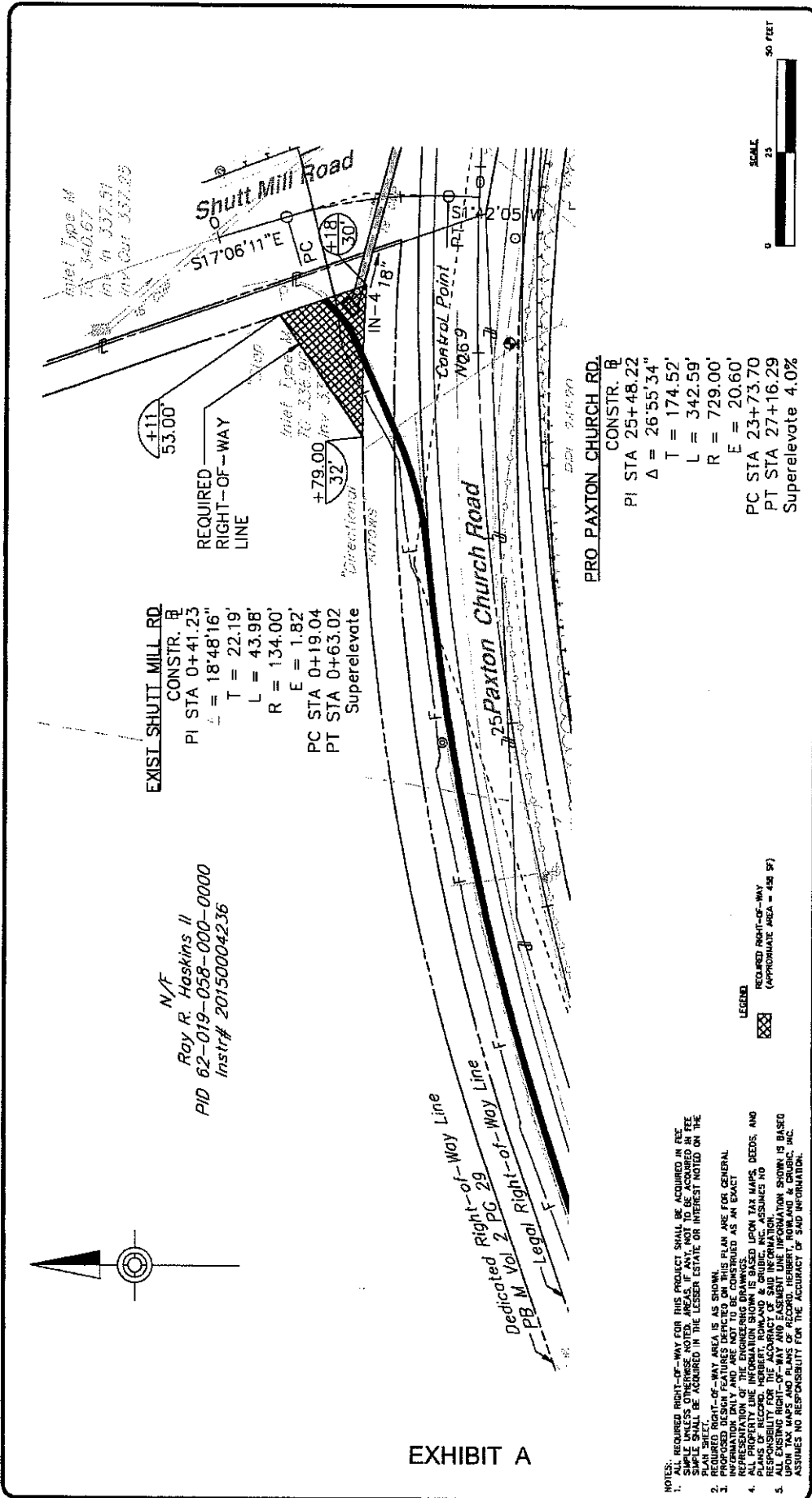
On this _____ day of _____, 20____,
 before me, _____, the undersigned
 officer, personally appeared _____
 _____, who acknowledged _____ self
 to be the _____ [title] of
 _____ [name of entity],
 and that as such _____
 _____ [title], being authorized to do so,
 executed the foregoing instrument for the purposes
 contained in it by signing on behalf of the entity as
 _____ [title].

In witness whereof, I hereto set my hand and official seal.

 [Signature]

 [Title]

[Seal]



N/F
 Roy R. Haskins II
 PID 62-019-058-000-0000
 Instr# 20150004236

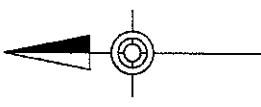


EXHIBIT A

- NOTES:**
1. ALL REQUIRED RIGHT-OF-WAY FOR THIS PROJECT SHALL BE ACQUIRED IN ACCORDANCE WITH THE APPROPRIATE STATUTES AND REGULATIONS. THE SAMPLE SHALL BE ACQUIRED IN THE LESSEST ESTATE OR INTEREST NOTED ON THE PLAN SHEET.
 2. THE PROPOSED RIGHT-OF-WAY AREAS, AS SHOWN, ARE BASED UPON THE INFORMATION PROVIDED TO THE ENGINEER AND SHALL BE CONSIDERED AS AN EXACT REPRESENTATION OF THE ENGINEER'S DESIGN.
 3. THE ENGINEER HAS CONDUCTED A VISUAL INSPECTION OF THE PROPOSED RIGHT-OF-WAY AREAS AND HAS FOUND THEM TO BE ACCURATELY REPRESENTED ON THIS PLAN SHEET.
 4. ALL INFORMATION ON THIS PLAN SHEET IS BASED UPON THE INFORMATION PROVIDED TO THE ENGINEER AND SHALL BE CONSIDERED AS AN EXACT REPRESENTATION OF THE ENGINEER'S DESIGN.
 5. THE ENGINEER HAS CONDUCTED A VISUAL INSPECTION OF THE PROPOSED RIGHT-OF-WAY AREAS AND HAS FOUND THEM TO BE ACCURATELY REPRESENTED ON THIS PLAN SHEET.

HARGREAVES
 Engineering & Related Services
 AN EMPLOYEE-OWNED COMPANY

369 East Park Drive
 Harrisburg, PA 17111
 (717) 344-1171
 hrg@hrg-inc.com
 www.hrg-inc.com

SUSQUEHANNA TOWNSHIP
 1900 LINGLESTOWN ROAD
 HARRISBURG, PA 17110
 (717) 344-0751

EXHIBIT FOR
FOR
ROY R. HASKINS II
PAXTON CHURCH ROAD SAFETY
AND STABILIZATION PROJECT

PROJ. NO. - R-1	DRAWING NO.
DESIGN - CAH	1
CADD - RRS	SHEET NO.
CHECKED - BLC	1 of 1
SCALE - 1" = 25'	DATE - MAY 2022
PROJECT R-0242.0569	

FEDERAL PROJECT NO.	N/A
PROJECT NAME/ROUTE	Paxton Church Road Safety & Stabilization
COUNTY	Dauphin County
MUNICIPALITY	Susquehanna Township
PARCEL NO.	62-019-058
CLAIM NO.	N/A
CLAIMANT	Ray R. Haskins, II

AGREEMENT OF SALE
(Fee Simple)

THIS AGREEMENT OF SALE ("Agreement") is made this 16th day of August 2022, by Ray R. Haskins, II, owner(s) of property affected by the construction or improvement of the above referenced Route, his heirs, executors, administrators, successors and/or assigns ("SELLER"), and Susquehanna Township ("PURCHASER").

WITNESSETH:

WHEREAS, the PURCHASER intends to record a plan in the Recorder of Deeds Office of the aforesaid County indicating its authorization to condemn SELLER's property for transportation construction or improvement on the above referenced Route; and

WHEREAS, the parties have agreed that, in lieu of condemnation, the SELLER will convey in fee simple and such other lesser estate(s) as designated, if any, to the PURCHASER the property or a portion thereof required by the PURCHASER.

NOW, THEREFORE, the parties, intending to be legally bound, agree as follows:

1. **Sale and Conveyance.** The SELLER shall sell and convey to the PURCHASER in fee simple:
 - the premises described by metes and bounds in Exhibit A which is attached hereto.
 - that portion of the property designated as required right-of-way or as acquired in fee simple for other purposes on the plot plan which is attached hereto as Exhibit A; and those areas, if any, designated as required for easement purposes as identified in the plot plan.

Being all or a portion of the property conveyed or devised to the SELLER by Quitclaim Deed of Ray R. Haskins, II and Kristina Marie Haskins, dated March 11, 2014 and recorded in Instrument Number 20150004236 in the Office of the Recorder of Deeds in and for Dauphin County, together with the improvements, hereditaments, and appurtenances to the property, except those that are identified in Section 3 below to be retained by the SELLER, free and clear of all liens, charges, delinquent taxes and assessments, and of all leases, agreements and other encumbrances that the SELLER has the right to terminate or remove. The SELLER shall assign to the PURCHASER all of the SELLER's right, title and interest in those leases, agreements, and other encumbrances that cannot be terminated or removed. This conveyance contains 458 square feet of required right-of-way, and the property is identified on PURCHASER plans as Parcel 62-019-058.

2. **Warranty.** The SELLER warrants GENERALLY the property interest conveyed.
3. **Reservation.** The SELLER hereby excepts and reserves from this conveyance all right, title and interest in and to all minerals, including oil, gas, subsurface gas storage and subsurface gas storage protection together with the right to produce, inject, store subsurface, withdraw and protect natural gas and oil; said mining, removal, storage and storage protection activities to be accomplished from a minimum depth to be determined by the PURCHASER, from mine shafts, wells or other facilities located off the right-of-way, it being the intent of this provision that the PURCHASER owns the right of support and no mineral activities may take place on the surface of the land acquired by the PURCHASER.

4. **Purchase Price and Expenses.** The PURCHASER shall pay to the SELLER the purchase price of \$ 800.00 within ninety (90) days of the date of execution of this Agreement. The PURCHASER shall also pay all expenses of examination of the title and of preparation and recording of the deed.

5. **Risk of Loss.** The SELLER shall bear the risk of loss or damage to the property by fire or other casualty until possession of the property has been delivered to the PURCHASER. The SELLER may continue to insure the property after possession has been delivered until title has passed to the PURCHASER under this Agreement. The SELLER shall ensure that any insurance policy(ies) on such building(s) shall be amended to provide for payment thereunder (by means of a standard mortgage clause) to the PURCHASER of the amount paid to the SELLER under this Agreement.

6. **Notice to Vacate.** If this sale will result in a residential or business displacement, the PURCHASER will not require vacation of the property for at least ninety (90) days from the date of execution of this Agreement. The PURCHASER will issue a NOTICE TO VACATE to the SELLER at least thirty (30) days before the PURCHASER takes possession of the property.

7. **Continued Possession.** The SELLER may remain in possession, on a rent-free basis, until N/A. After that date the SELLER shall pay rent to the PURCHASER in the amount of \$0.00 per month. The SELLER shall pay the rent, in advance, beginning N/A, on a month-to-month basis until possession of the property has been delivered to the PURCHASER. The SELLER may relocate prior to this date. The SELLER shall execute the PURCHASER standard Lease Agreement, Form RW-670. Upon the expiration of one year, the amount of rental may be changed at the discretion of the PURCHASER.

8. **Right of Entry.** Upon execution of this Agreement, the PURCHASER, its agents and contractors, shall have the right to enter upon the premises to be conveyed for making studies, tests, soundings and appraisals.

9. **Settlement and Release.** The SELLER does further remise, release, quitclaim and forever discharge the PURCHASER or any agency or political subdivision thereof or its or their employees or representatives of and from all suits, damages, claims and demands which the SELLER might otherwise have been entitled to assert under the provisions of the Eminent Domain Code, 26 Pa.C.S. § 101 et seq., for or on account of this conveyance and any injury to or destruction of the aforesaid property of the SELLER through or by reason of the aforesaid highway construction or improvement, except damages, if any, under Section 710 (Limited Reimbursement of Appraisal, Attorney and Engineering Fees) and Section 711 (Payment on Account of Increased Mortgage Costs) of the Eminent Domain Code; provided, however, that if relocation of a residence or business or farm operation is involved, this release shall likewise not apply to damages, if any, under Section 902 (Moving Expenses) and/or Section 903, 904 (Replacement Housing) and/or Section 905 (Housing Replacement Authorization) of the Eminent Domain Code.

10. **Tenant Indemnification.**

No tenants.

The SELLER shall indemnify the PURCHASER against any claim made by any lessee of the property who has not entered into a Settlement Agreement with the PURCHASER.

11. **Binding Effect.** This Agreement shall accrue to the benefit of and be binding upon the parties to this Agreement and their respective heirs, executors, administrators, representatives, successors and assigns.

12. **Applicable Law.** This Agreement shall be governed by and interpreted and enforced in accordance with the laws of the Commonwealth of Pennsylvania (without regard to any conflict of laws provisions).
13. **Severability.** The provisions of this Agreement shall be severable. If any phrase, clause, sentence or provision of this Agreement is declared to be contrary to the Constitution of Pennsylvania or of the United States or of the laws of the Commonwealth the applicability thereof to any government, agency, person or circumstance is held invalid, the validity of the remainder of this Agreement and the applicability thereof to any government, agency, person or circumstance shall not be affected thereby.
14. **No Waiver.** Either party may elect not to enforce its rights and remedies under this Agreement in the event of a breach by the other party of any term or condition of this Agreement. In any event, the failure by a party to enforce its rights and remedies under this Agreement shall not be construed as a waiver of any subsequent breach of the same or any other term or condition of this Agreement.
15. **Assignment.** This Agreement may not be assigned by the SELLER, either in whole or in part, without the written consent of the PURCHASER.
16. **Third Party Beneficiary Rights.** The parties to this Agreement understand that this Agreement does not create or intend to confer any rights in or on persons or entities not a party to this Agreement.
17. **Right-To-Know Law.** The Pennsylvania Right-to-Know Law, 65 P.S. §§ 67.101-3104, applies to this Agreement.
18. **Integration and Merger.** This Agreement, when executed, approved and delivered, shall constitute the final, complete and exclusive Agreement between the parties containing all the terms and conditions agreed on by the parties. All representations, understandings, promises and agreements pertaining to the subject matter of this Agreement made prior to or at the time this Agreement is executed are superseded by this Agreement unless specifically accepted by any other term or provision of this Agreement. There are no conditions precedent to the performance of this Agreement except as expressly set forth herein.

[SIGNATURE PAGE FOLLOWS]

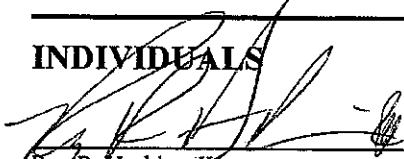
LPS - 9 (9/20) N/A
Claim Number

Ray R. Haskins, II
Claimant

8-16-22 Page 4 of 4
Date

IN WITNESS WHEREOF, the parties have executed this Agreement below.

INDIVIDUALS



Ray R. Haskins, II

ENTITIES*

SELLER:

(Name of Entity)

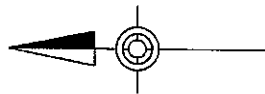
BY: _____

BY: _____

* Use this block for a corporation, partnership, LLC, government entity, school district, church, trust, club, association, POA, attorney-in-fact, executor, administrator or any other entity.

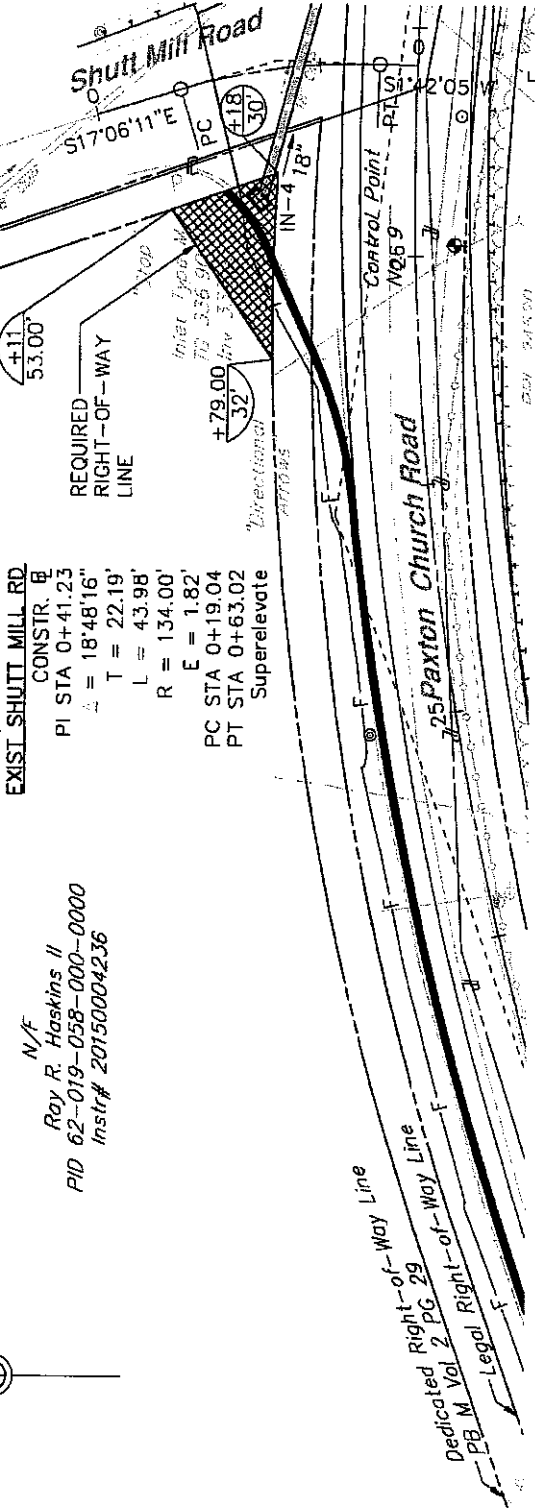
PURCHASER

BY: _____
Susquehanna Township



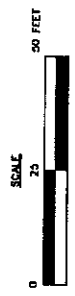
EXIST SHUTT MILL RD
CONSTR. B
 PI STA 0+41.23
 $\Delta = 18'48'16''$
 $T = 22.19'$
 $L = 43.98'$
 $R = 134.00'$
 $E = 1.82'$
 PC STA 0+19.04
 PT STA 0+63.02
 Superlevate

REQUIRED RIGHT-OF-WAY LINE
 $+11' \text{ } 53.00'$



PRO PAXTON CHURCH RD.
CONSTR. B
 PI STA 25+48.22
 $\Delta = 26'55'34''$
 $T = 174.52'$
 $L = 342.59'$
 $R = 729.00'$
 $E = 20.60'$
 PC STA 23+73.70
 PT STA 27+16.29
 Superlevate 4.0%

LEGEND
 REQUIRED RIGHT-OF-WAY
 (APPROXIMATE AREA = 456.97)



PROJ. MGR. - R.H.	DRAWING NO.
DESIGN - CAH	1
CADD - RRS	SHEET NO.
CHECKED - BLC	1 OF 1
SCALE - 1" = 25'	PROJECT R-0243.0509
DATE - MAY 2022	

EXHIBIT FOR
ROY R. HASKINS II
PAXTON CHURCH ROAD SAFTEY
AND STABILIZATION PROJECT

SUSQUEHANNA TOWNSHIP
 1800 LINGLESTOWN ROAD
 HARRISBURG, PA 17110
 (717) 545-4731

HRG
369 Best Park Drive
Harrisburg, PA 17111
Phone (717) 544-1121
Fax (717) 544-1156
www.hrg-inc.com
AN EMPLOYEE-OWNED COMPANY

NOTES:
 1. REQUIRED RIGHT-OF-WAY FOR THIS PROJECT SHALL BE ACQUIRED IN FEE SIMPLE AND SHALL BE ACQUIRED IN THE LESSER ESTATE OR INTEREST NOTED ON THE PLAN SHEET.
 2. INFORMATION OF THE ENGINEERING DRAWINGS IS FOR GENERAL INFORMATION ONLY AND ARE NOT TO BE CONSIDERED AS AN CONTRACT.
 3. ALL INFORMATION OF THE ENGINEERING DRAWINGS IS FOR GENERAL INFORMATION ONLY AND ARE NOT TO BE CONSIDERED AS AN CONTRACT.
 4. PLANS OF RECORD, HERBERT, ADAMLAND & CRUSE, INC. ASSUMES NO RESPONSIBILITY FOR THE ACCURACY OF SAID INFORMATION.
 5. UPON THE MAPS AND PLANS OF RECORD, HERBERT, ADAMLAND & CRUSE, INC. ASSUMES NO RESPONSIBILITY FOR THE ACCURACY OF SAID INFORMATION.

EXHIBIT A



Susquehanna TOWNSHIP

1900 Linglestown Road | Harrisburg, PA 17110

Phone 717.545.4751 | Fax 717.540.4298

susquehannatwp.com

MEMORANDUM

Date: September 22, 2022
To: Susquehanna Township Board of Commissioners
CC: Jill Lovett, Director of Finance
From: David Pribulka, Township Manager

Re: 2023 Police, Non-Uniformed, and PMRS Minimum Municipal Obligations

Act 205 of 1984, as amended, governs the funding requirements for all municipal pension plans. The Act requires the Chief Administrative Officer of each pension plan to inform the governing board of the municipality of the plan's expected financial obligation for the upcoming year. This must be done by the last business day of September in the preceding year.

The calculation of the 2023 Minimum Municipal Obligations (MMOs) requires an estimate of the 2022 W-2 earnings of the employees covered by each plan. I have indicated on the attached worksheets my best estimate of the same. Questions on each may be addressed by staff or, in the case of the Pennsylvania Municipal Retirement System, by calling (800) 622-7968.

The MMOs estimated below are the Township's 2023 obligation and must be paid by December 31, 2023. The MMO must be met with General Fund monies or any General State Aid to Municipal Pensions to which we may be entitled under Act 205. At this time, the State Local Unit Aid value is not known, but will be reflected in the appropriate line item of the 2023 Operating Budget.

Thank you.

RESOLUTION NO. 2022-R-27

A RESOLUTION OF SUSQUEHANNA TOWNSHIP, DAUPHIN COUNTY, PENNSYLVANIA AUTHORIZING THE SUBMISSION OF A TRAFFIC SIGNAL TECHNOLOGIES GRANT PROGRAM APPLICATION WITH LOWER PAXTON TOWNSHIP AND AUTHORIZING THE TOWNSHIP MANAGER TO SIGN ALL REQUIRED APPLICATION DOCUMENTS

NOW, THEREFORE, BE IT RESOLVED that the Susquehanna Township Board of Commissioners does hereby authorize the submission of a Traffic Signal Technologies Grant Program application with Lower Paxton Township; and

BE IT FURTHER RESOLVED that the Township Manager is hereby authorized to execute all required documents necessary for the submission of the grant application.

BE IT, AND THE SAME IS HEREBY RESOLVED, this 22nd day of September 2022.

**SUSQUEHANNA TOWNSHIP
BOARD OF COMMISSIONERS**

Frank Lynch, President

ATTEST:

David Pribulka, Secretary

Fiscal Year 2022-23

Traffic Signal Technologies

Grant Program

Program Guidelines: August 19, 2022

Applications will be accepted from September 1, 2022 to September 30, 2022.

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Section I – Program Overview

Act 54 of 2022 enacted on July 11, 2022 includes \$5 million to provide grants to municipalities to install and maintain traffic signal technologies. The Traffic Signal Technologies Grant (TSTG) program is a reimbursement grant program for municipalities that is administered by the Pennsylvania Department of Transportation (PennDOT). The funding was added to the municipal traffic signal appropriation, which is also used to fund the Green Light-Go program. Therefore, PennDOT will administer the additional funds for traffic signal technologies similar to the Green Light-Go program. No matching funds are required for the TSTG program.

The total amount of grant funding available is approximately \$5 million. Applications will be accepted from September 1, 2022 to September 30, 2022.

For general information on the Traffic Signal Technologies Grant program, please contact the PennDOT program resource account at RA-PDSignalFunding@pa.gov.

Section II – Eligibility

A. Eligible Applicants

The following entities may apply for a grant under the Traffic Signal Technologies Grant program.

1. **Municipalities** – Any county, city, borough, incorporated town, township or home rule municipality.

B. Eligible Projects

Grant funding must be utilized to install and maintain traffic signal technologies at traffic control signals which will be connected to a central location (PennDOT) using the Commonwealth communications network.

The following project types are eligible for the use of program funds:

1. **Traffic Signal System** – A system that synchronizes and times traffic signals, such as a clock synchronization and timing pattern selection from a central server. Pattern selection may be by time-of-day, manual override, or traffic responsive algorithm.
2. **Adaptive Signal Control Technology** – Technology that utilizes sensors to monitor traffic flow, vehicle delay and queues to optimize the timing plan of the traffic signal in real time.

3. **Automated Traffic Signal Performance Measures (ATSPM)** – Controller, detection and communication technology to support traffic signal timing and synchronization updates using ATSPM.
4. **Unified Command and Control** – Controller and communication technology to support unified command and control through PennDOT’s statewide platform.

All work must be completed within existing right-of-way. No right-of-way way acquisition will be permitted for projects funded with this program.

If communications technology is installed as part of a project, all cable must be within or attached to municipally-owned facilities. Due to the time limitations of the program, new third-party utility attachments will not be permitted.

C. Ineligible Projects

The following project types and activities are **not eligible** for funding through the Traffic Signal Technologies Grant program:

1. **New Traffic Signals** – Installation of new stop-and-go traffic signals at locations which are not controlled by stop-and-go traffic signals at the time of application submission.
2. **Signal Heads** – Replacement of existing incandescent or LED bulbs with new LED bulbs for vehicular and/or pedestrian signal indications, replacement of signal housings, and/or installation of backplates.
3. **Traffic Signal Supports** – Installation or replacement of traffic signal supports, including mast arms, strain poles, pedestal poles, and pedestrian stub poles.
4. **Routine Maintenance** – Preventative or repair maintenance activities required of municipalities under PennDOT Publication 191, including in-kind replacement of defective equipment.
5. **Modernization Upgrades** – Installation and/or upgrade of existing traffic signal equipment which is beyond its useful life and to bring traffic signals into compliance with current standards.
6. **Emergency Preemption** – Installation of emergency preemption equipment
7. **Battery Backup** – Installation of battery backup equipment, also known as uninterruptible power supplies
8. **Signing and Pavement Marking** – Installation or replacement of signs or pavement markings
9. **Flashing Warning Devices** – Installation of new flashing warning devices or modification, upgrades, or repairs to existing flashing warning devices
10. **Roadway Construction** – Physical roadway work, such as pavement or concrete work, including curbs, sidewalks, and ADA ramps.

In addition to the list above, projects which have already been awarded funding through the Green Light-Go Program will not be eligible.

D. Eligible Use of Funds

Traffic Signal Technologies Grant funding may be used for planning, pre-construction, and construction activities. Funds may be used by the applicant to pay for any of the following project costs:

1. Professional services to perform traffic signal and related studies
2. Engineering and design activities*
3. Construction and equipment installation
4. Construction inspection
5. Miscellaneous costs associated with construction, such as mobilization, and temporary traffic control

*Invoices from engineering consultants must identify the hours invoiced by employee or job classification, and no markup on other direct costs (including subconsultants) is permitted.

E. Ineligible Use of Funds

Ineligible costs include but are not limited to:

1. Public relations
2. Outreach
3. Communications
4. Lobbying
5. Litigation
6. Fees for securing other financing
7. Interest on borrowed funds
8. Municipal engineer review fees
9. Application preparation fees.

In addition, project costs expended prior to execution of a Reimbursement Agreement are not eligible for reimbursement.

Section III – Program Requirements

A. Reimbursement

The Traffic Signal Technologies grant program is a reimbursement-based program. Awarded applicants will be required to pay contractors directly and then submit a request for reimbursement through PennDOT utilizing DCED's Electronic Single Application for Assistance (ESA) system.

No funds for which reimbursement will be requested can be expended prior to full execution of a Reimbursement Agreement between the applicant and PennDOT.

B. Municipal Managed Projects

All projects will be locally managed by the applicant. The applicant is responsible for providing an employee with approval authority to manage the project.

For projects where a professional consultant is used to complete design work, the selection of an engineering consultant shall be in accordance with one of the three procedures described in Section 3.5 of PennDOT [Local Project Delivery Manual, Publication 740](#):

1. Utilize a designated municipal engineer
2. Proceed with consultant selection
3. Utilize PennDOT's Open End Contracts to complete necessary tasks (subject to availability)

Please note that cost cannot be a factor in the selection of a consultant. Only after a consultant has been selected and approved based on qualifications can a price proposal be requested. Chapter 3 of Publication 740 should be followed for consultant selection. The consultant selection shall be approved by PennDOT's Bureau of Operations prior to executing a contract and issuing notice to proceed.

The following requirements should be considered when choosing an option above for a consultant:

- Municipal engineers must have been selected properly per PennDOT's procedures in Publication 740 to be utilized for the design of Traffic Signal Technologies Grant projects.
- There are different advertisement requirements depending whether the anticipated design contract amount exceeds \$150,000. If the anticipated design cost is anticipated to be under \$150,000 but is close, the municipality may want to follow the stricter process.
- It is anticipated that most Traffic Signal Technologies Grant projects will be non-complex and will not require shortlisting of firms before a final ranking is established.
- DBE Goals are not required for consultant contracts unless federal funding is used for the matching funds.

C. Other Requirements

1. Conflicts of Interest

An officer, director, or employee of an applicant who is a party to or who has a private interest in a project shall disclose the nature and extent of the interest to the governing body of the applicant and may not vote on any action of the applicant concerning the project, nor participate in the deliberations of the applicant concerning the project.

2. Nondiscrimination

No assistance shall be awarded to an applicant under this program unless the applicant and project user certify to the Department that they shall not discriminate against any employee or against any person seeking employment because of race, color, handicap, national origin, age or sex. All contracts for work to be paid with Traffic Signal Technologies Grant assistance must contain the commonwealth's official nondiscrimination clause.

3. Project Records

The applicant must maintain full and accurate records with respect to the project. The Department requires access to such records, as well as the ability to inspect all work, invoices, materials, and other relevant records at reasonable times and places. Upon request of the Department, the applicant must furnish all data, reports, contracts, documents, and other information relevant to the project.

4. Pennsylvania Prevailing Wage Act

All of the construction work associated with the project may be subject to the Pennsylvania Prevailing Wage Act, as determined by the Pennsylvania Department of Labor and Industry.

5. Certification of Expenses

The applicant shall sign a payment request form certifying that the expenses were incurred and were in accordance with the scope of work approved by the Department. In lieu of a formal project audit and prior to final closeout of the grant agreement, the applicant shall be required to submit copies of all canceled checks verifying the expenditure of program proceeds. Bank statements may also be submitted if electronic payment of the expenditure occurred.

6. Bidding Requirements

Applicants must comply with all applicable federal, state, and local laws and regulations dealing with bidding and procurement.

Section IV – Application Procedures

A. Pre-Submission Requirements

Prior to application submission, applicants are **required** to complete a project scoping form, which is available in **Appendix II**. The purpose of the scoping form is to ensure that the project scope is consistent

with the program goals and requirements, and will allow PennDOT to assist applicants with refining the scope to ensure a successful project (e.g., equipment compatibility, appropriateness of project for the location, etc.).

Scoping forms shall be submitted via e-mail to RA-PDSignalFunding@pa.gov no later than September 23, 2022. The completed and approved scoping form shall be uploaded as an attachment to the formal application submission in the eGrants system.

B. Conflicts of Interest

The application form is designed to be completed by municipal staff without the need for outside assistance. Municipalities which utilize consultants for assistance with the application should be aware of the conflict of interest provisions in [PennDOT Publication 93, Policy and Procedures for the Administration of Consultant Agreements](#), Section 1.5, which states: “7. A consultant that is involved with a grant application or preparing a Request for Proposal (RFP) for a particular project is not eligible to perform preliminary engineering or final design on that project.” Traffic Signal Technologies grant projects must comply with the procedures in Publication 93 for selection of a consultant.

Consultant involvement shall be disclosed in the grant application. Failure to disclose consultant involvement is a misdemeanor under [18 Pa.C.S. §4904](#), unsworn falsification to authorities.

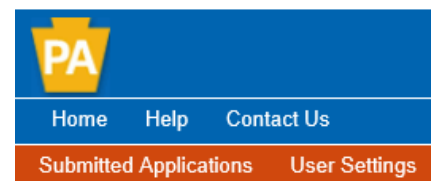
C. Submission Process

All applications and attachments are to be submitted electronically through DCED’s Electronic Single Application for Assistance (ESA) system by an eligible applicant (see Section II.A). The electronic application form through ESA is available at: <https://www.esa.dced.state.pa.us/Login.aspx>. The application can be saved at any time and accessed at a later date.

Accessing the application requires a Keystone Login. If you already have a Keystone Login, that may be used. Instructions for registering for a new Keystone Login are provided on the login page.

Setting Up Your Profile in ESA

After logging into ESA, you can set up a user profile which contains general information about you and your organization. This information can then be automatically pulled into any grant application you create. It is recommended to complete this before starting your first application. Click on “User Settings” in the orange menu bar at the top of the home screen to access your user profile.



Following are guidelines for information required in the user profile.

- Are You Applying As? *For Traffic Signal Technologies grant applications, this should be “Government”*

- Entity/Company Type: *For Traffic Signal Technologies grant applications, this should be “Municipality”*
- FEIN: *This is your organization’s federal employer/tax ID number. Enter as 9 digits without dashes.*
- SAP Vendor #: *This is your municipality’s SAP Vendor number to receive payments from the Commonwealth of Pennsylvania. If you do not know your SAP Vendor number, you can search at https://b2b.ies.pa.gov/apps/vendor_lookup/index.html*
- Entity Name: *This should be the official legal name and match the name used for SAP Vendor Registration and used on official resolutions. Please be aware there is a difference between “Borough of Anytown” and “Anytown Borough,” which could affect processing of grant applications if your project is awarded.*
- CEO: *Although this is not used for the Traffic Signal Technologies grant program, it is required in the ESA system and cannot be blank. For municipalities, this could be a Mayor, Manager, Council President, Board of Supervisors Chair, etc.*
- The remaining blocks should be self-explanatory.

An overview of the application with instructions and a list of required documentation is outlined in **Appendix I**.

D. Submission Deadline

Applications for the Traffic Signal Technologies grant program will be accepted from September 1, 2022 to September 30, 2022.

Section V – Application Evaluation

A. Selection Process

The Bureau of Operations will review and rank submitted applications with respect to applicable criteria for program funding, current priorities for traffic safety and mobility, and other factors. The anticipated timeline for the Traffic Signal Technologies grant selection process will be as follows:

- August 1, 2022 to September 30, 2022: Outreach and pre-application scoping
- August 27, 2022: Pennsylvania Bulletin Announcement
- September 1, 2022: Application period begins

- September 30, 2022: Traffic Signal Technologies grant application period ends
- October 2022: PennDOT application review
- November 2022: Award approval and denial notifications
- November 2022-February 2023: Grant agreement execution
- May 2025: Required construction completion

Each eligible project application will be ranked based upon the merits of the project for each criterion. Final selection recommendations will be provided to the PennDOT Executive Management for award approval.

B. Selection Criteria

The following selection criteria may be considered by the Bureau of Operations staff to rank projects:

1. **Project Benefits and Effectiveness (50% Scoring Weight)** – How will the project improve safety, enhance mobility, and reduce congestion? This criteria will consider benefits based on traffic volume and cost per intersection as a surrogate for a benefit/cost ratio.
2. **Local and Regional Impact (25% Scoring Weight)** – How will the project support the regional transportation system? Does the project include a corridor crossing multiple municipalities? Is the project consistent with regional and local planning documents? Is the project identified on the Regional Operations Plan?
3. **Operations and Maintenance (25% Scoring Weight)** – Does the applicant’s past and current operations and maintenance performance meet the Department’s expectations? Has the applicant demonstrated capabilities sufficient to maintain the technology which is proposed?

Appendix I – Application Instructions

A. Beginning a New Application

After logging in to ESA, on the Home screen, enter the following information in the “Begin a New Application” section:

- Project Name: *Enter a brief project name to describe your project*
- Are you applying on behalf of your organization or another entity? *Choose as appropriate*
- Do you need help selecting your program? *Choose “No”*

After the above information has been entered, click “Create a New Application.”

The next screen is titled “Select Program.” Type **Traffic Signal** into the Program Name box and click “Search.”

At the bottom of the screen in the Traffic Signal Technologies Grant Program field, click on “Apply”.

Traffic Signal Technologies

 [Apply](#)

Pennsylvania Department of Transportation

Act 54 of 2022 enacted on July 11, 2022 includes \$5 million to provide grants to municipalities to install and maintain traffic signal technologies. The program is administered by the Pennsylvania Department of Transportation (PennDOT). The funding was added to the municipal traffic signal appropriation, which is also used to fund the Green Light-Go program. Therefore, PennDOT will administer the additional funds for traffic signal technologies similar to the Green Light-Go program. The Traffic Signal Technologies Grant program is a reimbursement grant program for municipalities. No matching funds are required.

Additional Information: [Program Fact Sheet](#), [Guidelines](#)

B. Pre-Application Requirements

The next screen will confirm eligibility as indicated in Section II of this document. Answer the questions on the Requirements screen then click “Continue.”

The system will not allow you to continue unless the eligibility requirements are met.

REVIEW INFORMATION BELOW

- Before you can apply for Traffic Signal Technologies, you must complete the Pre-Application Requirements section below.

Requirements

Have you completed the pre-application scoping form? [Click here.](#) ♦

1. Please Download, complete and upload the form.

Upload Files
Use the control below to select your file. Each file can be no larger than 30MB.

File 1 No file chosen

Are you submitting an application for a municipality? ♦
* Municipality includes any county, city, borough, incorporated town, township or home rule municipality.

Has municipality signed and submitted a Traffic Signal Maintenance Agreement covering all signals in the municipality? ♦
See [here](#) for more information.

Please provide the date of completion:

[Continue](#)

C. Applicant Information

If you have already entered your user profile information as indicated in Section IV.C of this document, click “Use Account Information” and all of your information will be pre-populated.

Please refer to the section on user profile in Section IV.C for specific information to be entered in the fields on this page.

After confirming your information is entered correctly, click “Continue” at the bottom right of the page.

D. Project Overview

The following information should be entered on this screen:

- Project Name: *This should auto populate from the project name entered previously*
- Is this project related to another previously submitted project: *Choose yes if you have submitted this project previously for funding from the Commonwealth, including other programs such as Green Light-Go or ARLE. If yes, indicate the program and application round for which the project was previously submitted.*

- Have you contacted anyone at PennDOT about your project? *If you submitted a project scoping form prior to your application submission, choose “Yes” and indicate the name of the PennDOT staff who reviewed the scoping form. A **project scoping form is required for Traffic Signal Technologies grant applications as indicated in Section IV.A of this document.***
- Is your community certified through Sustainable Pennsylvania? *This information is not used for the Traffic Signal Technologies grant program and any information entered will be ignored.*
- Are you interested in applying for multiple funding sources for this project? *Currently, Traffic Signal Technologies grant program requirements and application periods are not aligned with other PennDOT funding programs, so this can be left as “No.”*
- How many Site Locations are involved in the project? *Enter the number of traffic signals where work will be performed.*

After confirming your information is entered correctly, click “Continue” at the bottom right of the page.

E. Project Site Location(s)

There will be separate tabs that appear depending how many project locations were selected on the previous page.

For each location, enter the following information:

- Address: *Enter identifying information about the location, such as intersecting street names. For signalized intersections, please include the TSAMS ID number for the intersection which can be found from the following map:*
<https://gis.penndot.gov/onemap/?map-id=20435>
- Enter County and Municipality, which will preselect the appropriate legislators. If multiple legislators are shown, choose only the ones with districts including the project location.
- Designated Areas: *This information is not used for Traffic Signal Technologies grants and all can be left unchecked.*

Project Site Location(s)
To add Project Site Locations, please see the [Project Overview](#) section.

Site 1

Address: Main Street & 1st Street, TSAMS #1234

City: Anytown

State: PA

Zip Code: 12345

County: Dauphin

Municipality: Harrisburg City

PA House: Patty Kim (103)

PA Senate: John DiSanto (15)

Designated Areas:

<input type="checkbox"/> Act 47 Distressed Community	<input type="checkbox"/> Brownfield
<input type="checkbox"/> Enterprise Zone	<input type="checkbox"/> Greenfield
<input type="checkbox"/> Keystone Innovation Zone	<input type="checkbox"/> Keystone Opportunity Zone
<input type="checkbox"/> Prime Agricultural Area	<input type="checkbox"/> Uses PA Port

[Continue](#)

After confirming your information is entered correctly, click “Continue” at the bottom right of the page.

F. Project Narrative

Enter the following on this page, as described on the screen:

- Project Description – *Provide a brief description of the project scope of work.*
For each project component, PennDOT recommends that the applicant justify the need for the project by answering the following questions:
 - *Why are the project improvements critically needed to improve mobility and/or safety?*
 - *How will the improvements address the mobility and/or safety issue(s)?*
 - *Who is going to maintain and operate the proposed improvements?*
- Project Safety Features – *Provide a brief description on the anticipated benefits of the project upon completion. Examples may include the extent of anticipated congestion reduction and/or improved safety, reduced fuel consumption and emissions, reductions in long-term operation and maintenance requirements, and so forth. Please include quantitative data if available.*
- Project Cost Effectiveness – *Describe how the project is a cost effective solution. If applicable, discuss what other alternatives were explored and why the proposed*

improvements were selected.

- Project Schedule – Please outline critical project milestones for preconstruction and construction activities.

After confirming your information is entered correctly, click “Continue” at the bottom right of the page.

G. Program Budget

This screen has two tabs. **Both tabs must be completed.**

On the “Spreadsheet” tab, enter the proposed breakdown of project funding. The spreadsheet contains two columns by default:

- Traffic Signal Technologies Program: Enter the funding being requested from the Traffic Signal Technologies Grant Program. The total of this column will be the amount of the grant request.
- Local Local: Enter any matching funds being provided.

Additional matching funding source columns can be added by clicking the “Add funding source” button.

Budget Spreadsheet ♦

The first column indicates the amount of funding you are requesting from PennDOT. After completing the budget, please complete the [Basis of Cost](#) tab. Included is a Budget Narrative where you can provide a more detailed description of specific line items.

Add funding source	Traffic Signal Technologies	Local Local	Total
Requested Amount - Collapse	\$116,636.00	\$0.00	
Preliminary Engineering Remove	\$4,486.00	\$0.00	\$4,486.00
Final Design Cost Remove	\$4,486.00	\$0.00	\$4,486.00
Construction Cost Remove	\$107,664.00	\$0.00	\$107,664.00
Miscellaneous Services Remove	\$0.00	\$0.00	\$0.00
Total	\$116,636.00	\$0.00	
		Budget Total:	\$116,636.00

On the “Basis of Cost” tab, review the information that is prepopulated and make adjustments as appropriate. Note, backup documentation for the cost estimate is **required** to be attached on the Addenda tab so a narrative description is not required.

The cost estimate shall following the estimating guidance available on the [Traffic Signal Portal](#).

After confirming your information is entered correctly, click “Continue” at the bottom right of the page.

H. Program Addenda

This page includes information specific to the Traffic Signal Technologies Grant Program. Please note, information entered on this screen will have a direct impact on the application scoring, and the requirements below should be reviewed carefully to ensure proper information is submitted.

- **Consultant Involvement:** *Indicate whether a consultant was involved in preparing the application, and indicate the name of the consultant(s), if applicable. Refer to Section IV.B of this document for more information regarding consultants and conflicts of interest.*
- **Project Type:** *Select from the drop down menu based on the predominant work included in the project. Refer to Section II.B of this document for a description of the project types.*
- **Regional Operations Plan:** *Identify whether the project is identified on the Regional Operations Plan. Refer to the PennDOT TSMO Website to find the Regional Operations Plan: <https://www.penndot.gov/ProjectAndPrograms/operations/Pages/TSMO-Regions.aspx>*
- **Joint Municipality Project:** *Indicate if the project includes multiple municipalities.*
- **Project Location:** *Add each traffic signal to the table in #9 by using the TSAMS Signal ID. The TSAMS ID can be found using [PennDOT OneMap](#) and is a number between 1 and 17000. Click on the signal on the map to get information relating to the signal. After adding each signal, confirm the information pulled from TSAMS is correct.*

Layer Information
Sort Type: Database

Traffic Signals (Theme Field: CORRIDOR_TYP
Result: 1 of 1

OBJECTID: 14503
SIGNAL_IDENTIFIER: TS0667301S 014503
TSAMS_ID: TS0667301S014503
TSAMS_SIGNAL_ID: 14503
PERMIT_NUMBER: 1614
LOCAL_IDENTIFIER: 1614

9. If the project involves existing traffic signals, add each existing traffic signal to the table below (Locate signal code [here](#)).

TSAMS Signal ID	Signal Details:	Add	Cancel
14503	Major Street: GRANT AVE (SR 1018); Minor Street: ROOSEVELT BLVD (SR 0001)	Edit	Delete

- **Project Location Map:** *Please attach a map of the project location with the application. At minimum, as applicable, the map should illustrate:*
 - *Signal locations where work is proposed*
 - *Municipal boundaries for multi-municipal projects*
 - *Prominent land uses in the study area (primary traffic generators)*
- **Maintenance and Operations Plan:** *Describe the proposed maintenance and operations plan associated with the project and attach a copy of the plan. The plan should be in accordance with the Department guidelines for the Maintenance of Traffic Signals System defined in*

Publication 191. In addition, please include any past or existing maintenance and operations programs in the municipality. Please attach the existing or proposed Maintenance and Operation Plan for the intersections being requested.

- Who performs maintenance? *Indicate whether maintenance is performed by municipal forces, contractors, or both.*
- What is the timeline to address maintenance problems? *Select the timeframe in which maintenance problems are typically addressed from the options provided.*
- Project Schedules: *Upload a project schedule with critical project milestones for preconstruction and construction activities.*
- Cost Estimate: *Upload a detailed cost estimate to document the estimated project cost. The cost estimate shall follow the estimating guidance available on the [Traffic Signal Portal](#).*
- Supporting Documents: *Attach any additional documents which help support this application (i.e. photographs, plans, diagrams, letter of support, etc.).*
- Worker Protection Form: *Please download the Worker Protection and Investment Certification Form from the link provided in the application, complete the certification, and upload the signed copy of the form. This is required in accordance with Governor Wolf's [Executive Order 2021-06](#). Grant recipients are required to certify compliance with Pennsylvania's labor or workforce safety laws as identified in the order.*

After confirming your information is entered correctly, click “Continue” at the bottom right of the page.

I. Application Certification

The final step is to electronically sign the application and submit the application.

The individual signing the application must have authority to sign on behalf of the Applicant in accordance with all legal requirements applicable to the Applicant's Organization. The signature is legally binding. PennDOT will rely on the signature as originating from the person possessing legal authority to submit the application on behalf of the Applicant. The box acknowledging this must be checked.

The application must be completed in its entirety for the application to be evaluated by the Department. Applications received after the due date will not be considered by the Department.

[Click here for fillable PDF form](#)

Appendix II – Project Scoping Form

(7-22)



TRAFFIC SIGNAL TECHNOLOGIES GRANT PRE-APPLICATION SCOPING FORM

PLEASE TYPE OR PRINT ALL INFORMATION IN BLUE OR BLACK INK

A – PROJECT OVERVIEW		
DISTRICT	COUNTY	MUNICIPALITY(S)
Attach a map or list of the signalized intersections included in the project.		
PROJECT NAME		
PROJECT CONTACT NAME		PROJECT CONTACT EMAIL
PROJECT TYPE (check one) <input type="checkbox"/> Traffic Signal System <input type="checkbox"/> Adaptive Signal Control Technology <input type="checkbox"/> ATSPM <input type="checkbox"/> Unified Command and Control		
NETWORK CHARACTERISTICS (check one) <input type="checkbox"/> Arterial Corridor <input type="checkbox"/> Collector Corridor <input type="checkbox"/> Other Corridor <input type="checkbox"/> Two-way Grid Network <input type="checkbox"/> One-Way Grid Network <input type="checkbox"/> Isolated Intersection		
TRAFFIC CONGESTION LEVEL (check one) <input type="checkbox"/> Below Capacity <input type="checkbox"/> Near Capacity <input type="checkbox"/> Over Capacity OPERATIONAL MAINTENANCE FREQUENCY (check one) <input type="checkbox"/> 6 months of less <input type="checkbox"/> More than 6 months <input type="checkbox"/> Complaint Driven Only		
PEDESTRIAN DEMAND (check one) <input type="checkbox"/> Ped Recall <input type="checkbox"/> Infrequent Peds (<10 ped calls/day) <input type="checkbox"/> Moderate Peds (>1 to 6 peds/hour) <input type="checkbox"/> High Peds (>6 peds/hour)		
PEDESTRIAN TIMING REQUIREMENTS Does pedestrian crossing require more time than would otherwise be provided to accommodate vehicle demand? <input type="checkbox"/> Yes <input type="checkbox"/> No Does pedestrian demand constrain the range of cycle length which can effectively be used on the corridor? <input type="checkbox"/> Yes <input type="checkbox"/> No		
TRAFFIC SIGNAL OPERATIONAL OBJECTIVES (check those which apply) INTERSECTION CONTEXT: <input type="checkbox"/> Minimize phase failures <input type="checkbox"/> Equitable service <input type="checkbox"/> Maximize throughput NETWORK CONTEXT: <input type="checkbox"/> Smooth flow <input type="checkbox"/> Manage queues		
PROJECT DESCRIPTION (Include narrative to describe the project scope of work)		
WHY IS THE PROJECT NEEDED? (Provide project needs that are tangible and fact-based, and indicate how the project will address the operational objectives identified above. Also indicate why the existing traffic signals are unable to meet the objectives identified above.)		

(07-22)

DESCRIBE HOW THE MUNICIPALITY CURRENTLY OPERATES AND MAINTAINS THE TRAFFIC SIGNALS

B – COST ESTIMATE

PHASE	ITEM DESCRIPTION	UNIT COST	QUANTITY	COST
Engineering/Design				\$
Construction	Controller Unit	\$		\$
	Controller Assembly	\$		\$
	Communication System	\$		\$
	Managed Network Switch	\$		\$
	Unified Command and Control Integration	\$		\$
	Detection System	\$		\$
	Adaptive Signal System	\$		\$
	Other Construction Items	\$		\$
	Traffic Control	\$		\$
	Inspection	\$		\$
Contingency				\$
Cost Escalation				\$
GRANT FUNDING REQUEST	MATCHING FUNDS (Optional)	MATCHING FUNDS %	Total Project Cost	\$

Attach additional pages if needed for more details on cost estimate

C – PennDOT REVIEW

TO BE COMPLETED BY PENNDOT BUREAU OF OPERATIONS

REVIEW COMMENTS

REVIEWED BY	DATE
-------------	------



PROFESSIONAL SEAL
SCALE: AS SHOWN
DATE: JULY 2, 2021
K&W PROJECT: 2157.001
DRAWN BY: JTM
CAD DRAWING: 2157001-02.dwg

NO.	DATE	DESCRIPTION
1		
2		
3		
4		
5		
6		
7		

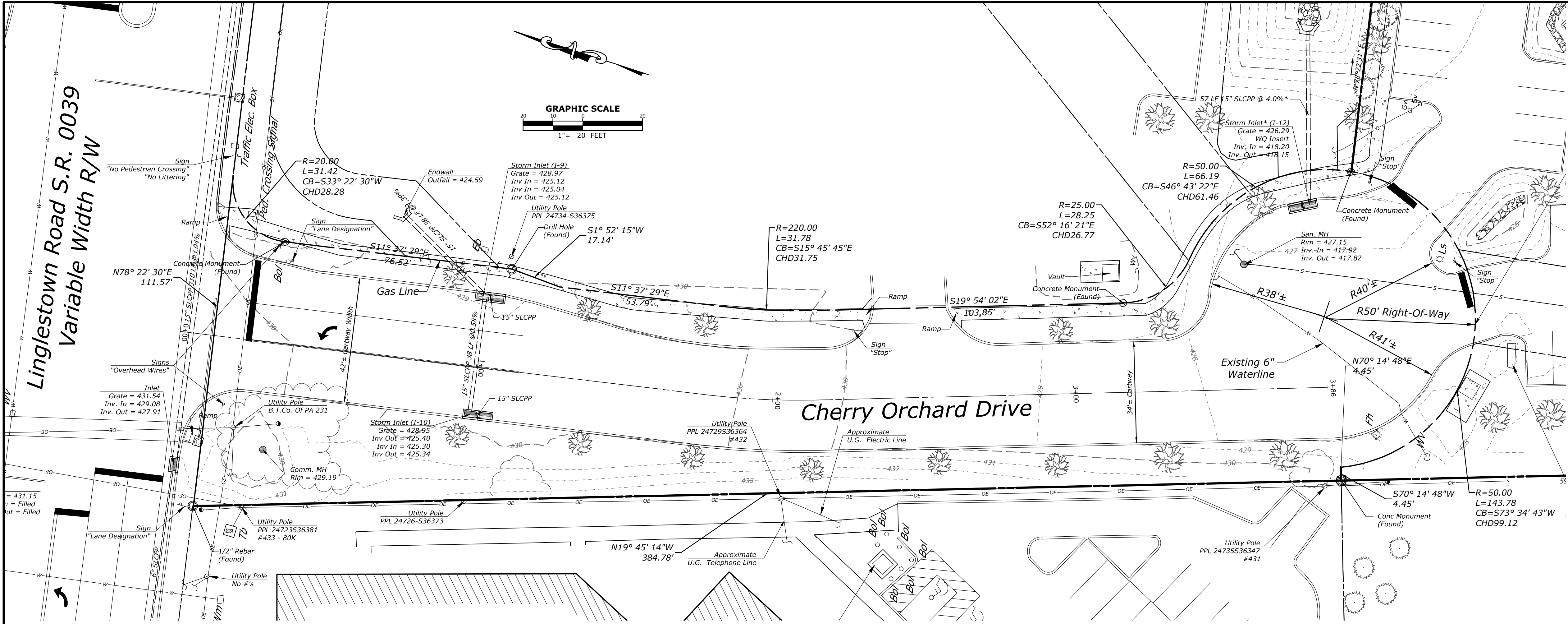
PLAN TYPE:
AS-BUILT PLAN & PROFILE

SHEET:
1 OF 1

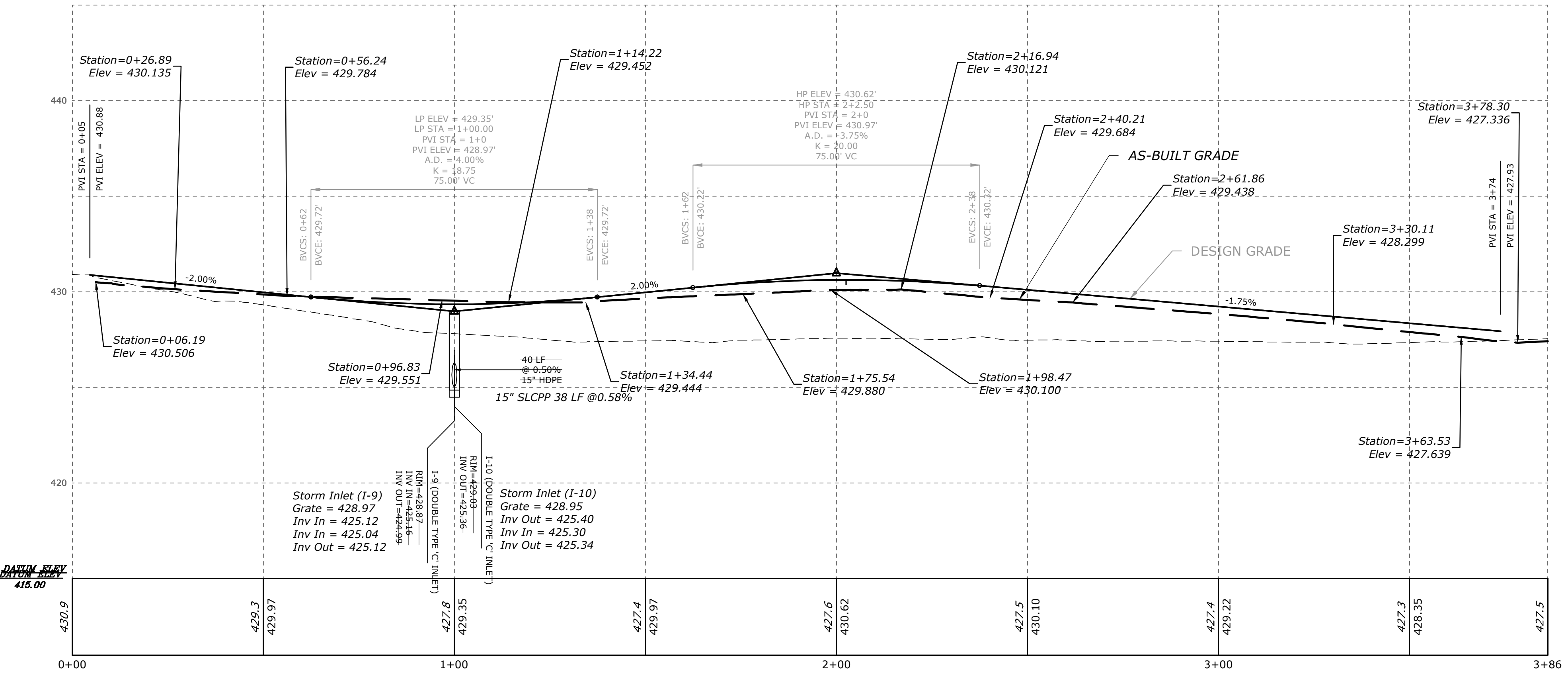
LEGEND

EXISTING FEATURES	LEGEND
EDGE OF PAVED BITUMINOUS SURFACE	—
EDGE OF GRAVEL OR CRUSHED STONE SURFACE	- - -
PROPERTY BOUNDARY LINE	—
IRON PIN OR PIPE	○
CONCRETE MONUMENT	⊗
ADJOINING PROPERTY BOUNDARY LINE	- - -
EASEMENT LINE	—
LEGAL RIGHT OF WAY LINE	—
EDGE OF EXISTING SURFACE	- - -
WATERCOURSE	—
INDEX CONTOUR LINE	420
INTERMEDIATE CONTOUR LINE	421
PREVIOUSLY PROPOSED INDEX CONTOUR LINE	420
PREVIOUSLY PROPOSED INTERMEDIATE CONTOUR LINE	421
CURB	—
OVERHEAD ELECTRIC LINES	—
SPOT ELEVATION	●
MANHOLE	⊙
UTILITY POLE	⊙
DRAINAGE PIPE	—
DRAINAGE INLET	—
RIP-RAP	—
UNDERGROUND NATURAL GAS LINE	—
GAS VALVE	—
TREILINE	—
SANITARY SEWER GRAVITY LINE	—
WATER LINE	—
WATER VALVE	—
WETLAND FLAG BOUNDARY & WETLAND	—

- NOTES**
1. CONTOURS AND ELEVATION ARE BASED ON NATIONAL AMERICAN VERTICAL DATUM OF 1988 (NAVD88).
 2. UTILITY LOCATIONS ARE BASED ON SURFACE EVIDENCE AND LIMITED PA ONE-CALL MARKINGS EVIDENT AT THE TIME OF THE FIELD SURVEY. PA ONE-CALL SERIAL NO. 20190792591 WAS ASSIGNED ON MARCH 20, 2019.
 3. ITEMS SHOWN IN SLANTED TEXT ARE FIELD SURVEYED AND LABELED WITH DATA COLLECTED IN JUNE, 2021.



CHERRY ORCHARD DRIVE - PLAN VIEW
1" = 20 FEET



CHERRY ORCHARD DRIVE CENTERLINE PROFILE
SCALE: 1" = 20 FEET HORIZONTAL
1" = 4 FEET VERTICAL

Tax Parcel No.: 62-013-050

DEED OF DEDICATION

THIS INDENTURE, made this ____ day of _____, 2021, between **THE CHERRY ORCHARD PLANNED COMMUNITY ASSOCIATION**, a Pennsylvania nonprofit corporation, having a registered address of 3605 Vartan Way, Suite 301, Harrisburg, Pennsylvania 17110, hereinafter collectively "Grantor",

And

TOWNSHIP OF SUSQUEHANNA, a First-Class Township of Dauphin County, Pennsylvania with its principal office located at 1900 Linglestown Road, Susquehanna Township, Dauphin County, Pennsylvania, "Grantee".

WHEREAS, Grantor represents and warrants that it is the owner in fee of certain land located in Susquehanna Township, Dauphin County, Pennsylvania, and in connection with the development of the Final Subdivision & Land Development Plan – 2323 Linglestown Road (the "Plan") which Plan was recorded on May 21, 2015, in the Office of the Recorder of Deeds in Dauphin County to Instrument No. 20150011837 and which Plan was re-recorded on June 22, 2015 to add additional parcel number at Instrument 20150015042; and

WHEREAS, Grantor has installed and constructed Cherry Orchard Drive as shown on the Plan (the "Dedicated Street") in accordance with the specifications of the Grantee and which Grantor desires to now dedicate, grant and convey to Grantee for inclusion in Grantee's public road system for public use and maintenance; and

WHEREAS, Grantee desires to accept the Dedicated Street and thereafter perpetually use and maintain as part of Grantee's public road system.

NOW THEREFORE, Grantor, for and in consideration of One Dollar (\$1.00), the receipt whereof is hereby acknowledged, and for other good and valuable consideration, hereby dedicates, grants and conveys unto the Grantee, its successors and assigns, all that certain piece or portion of land situated in the Township of Susquehanna, Dauphin County, being a portion of Tax Parcel No. 62-013-050, as identified on the plan attached hereto as Exhibit "A" and made a part hereof and as so described and identified in accordance with the legal description attached hereto as Exhibit "B" and made a part hereof;

UNDER AND SUBJECT to that certain Deed of Easement and Dedication dated April 6, 2016, and recorded May 9, 2016, in the Office of the Recorder of Deeds at Instrument No. 20160011014.

TO HAVE AND TO HOLD the said lot or piece of ground above described unto the same Grantee, its successors and assigns, to and for the only proper use and behoof of the said Grantee, its successors and assigns forever, as and for a public street and highway and any and all other public purposes, including utility lines and the conveyance of stormwater, to the same extent and with the same effect as if the said street had been opened by a decree of the Court of Common Pleas of Dauphin County, Commonwealth of Pennsylvania, after proceedings duly had for that purpose under and in pursuance of the laws of the Commonwealth of Pennsylvania relating to public streets;

AND the said Grantor, its successors and assigns, by these presents, covenants, promises and agrees to and with the said Grantee, its successors and assigns, that neither the Grantor, nor its successors and assigns, shall nor will at any time hereafter, ask, demand, recover or receive of or from the Grantee, its successors and assigns, any sum or sums of money as and for damages for or by reason of the physical grading and paving of said streets;

AND the said Grantor, for itself, its successors and assigns, does by these presents further covenant, promise and agree to and with the Grantee, its successors and assigns, that they, the said Grantor, and its successors and assigns, the said lot of ground above-described unto the said Grantee, its successors and assigns, against them, the said Grantor, its successors and assigns, and against all and every person and persons whomsoever lawfully claiming or to claim the same or any part thereof, by, from or under it or them or any of them shall and will warrant and forever defend.

The Board of Commissioners of Susquehanna Township, Dauphin County, Pennsylvania, in consideration of the within Deed of Dedication for the streets described above, and having satisfied ourselves that the above described streets have been constructed in accordance with the specifications for streets within the Township, do hereby accept dedication of the above streets.

[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]

ATTEST:

TOWNSHIP OF SUSQUEHANNA

Township Secretary

President, Board of Commissioners

IN WITNESS WHEREOF, Grantor has hereunto set its hand and seal the day and year first above written.

**THE CHERRY ORCHARD PLANNED
COMMUNITY ASSOCIATION, a
Pennsylvania Nonprofit Corporation**

ATTEST:

Name/Title:

By: _____
Gary Whitworth, President

COMMONWEALTH OF PENNSYLVANIA :
: SS:
COUNTY OF _____ :

On this, the ____ day of _____, 2021, before me, the subscribed, a Notary Public, in and for said Commonwealth and County, personally appeared _____, who acknowledged herself/himself to be the _____, of the Board of Commissioners of Susquehanna Township, a First-Class Township.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Notary Public

My Commission Expires: _____

I hereby certify that the precise address of the Grantee is:

1900 Linglestown Road
Harrisburg, PA 17110

Attorney for Grantee/Township Solicitor

COMMONWEALTH OF PENNSYLVANIA :
: SS:
COUNTY OF _____ :

On this, the ____ day of _____, 2021, before me, the subscribed, a Notary Public, in and for said Commonwealth and County, personally appeared GARY WHITWORTH, who acknowledged himself to be the President, of THE CHERRY ORCHARD PLANNED COMMUNITY ASSOCIATION, a Pennsylvania Nonprofit Corporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Notary Public

My Commission Expires: _____

EXHIBIT B

ALL THAT CERTAIN tract of land situated in Susquehanna Township, Dauphin County, Pennsylvania in accordance with a plan entitled "Final Subdivision & Land Development Plan, 2323 Linglestown Road", dated July 11, 2014, last revised February 5, 2015 and recorded May 20, 2015 as Instrument # 20150011837 prepared by K&W Engineers and Consultants, Harrisburg, Pennsylvania, Project No. 2157.001, being more fully bounded and described as follows:

BEGINNING at an existing 1/2" Rebar, on the Southern right of way of Linglestown Road (SR 0039), said point also being a point in common with lands now or formerly of Buonarroti Trust and lands now or formerly of Saratoga Office Center;

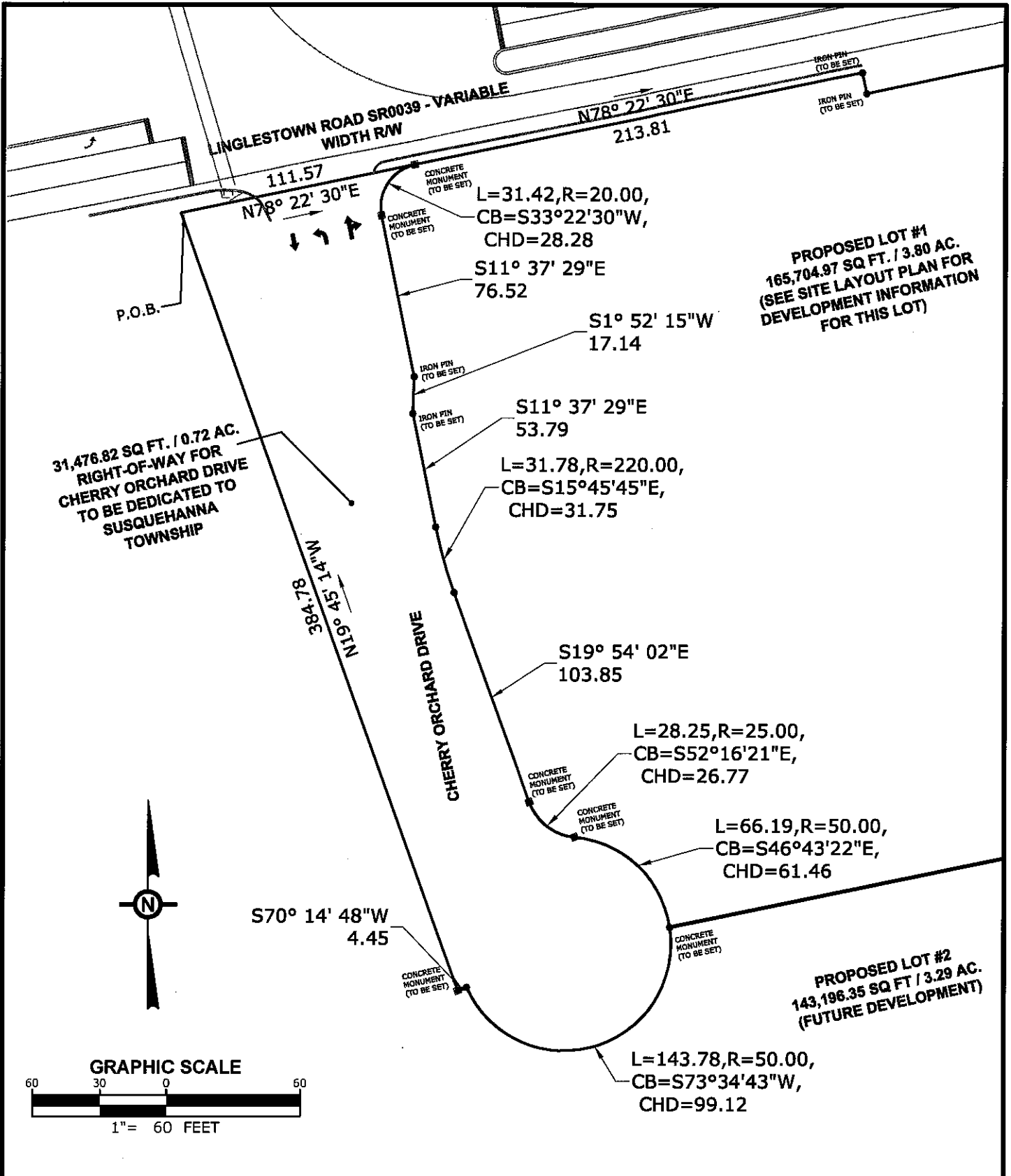
Thence along the Southern right of way of Linglestown Road (SR 0039) North 78° 22' 30" East for a distance of 111.57 feet to a point, said point being a common point with the Southern right of way of Linglestown Road (SR 0039) and the Eastern right of way of Cherry Orchard Drive;

Thence along the Eastern right of way of Cherry Orchard Drive the following Ten (10) courses and distances:

1. Thence by a curve to the left having a radius of 20.00 feet, a curve length of 31.42 feet, a chord bearing of South 33° 22' 30" West, and a chord distance of 28.28 feet to a Concrete Monument;
2. Thence South 11° 37' 29" East for a distance of 76.52 feet to a Drill Hole;
3. Thence South 01° 52' 15" West for a distance of 17.14 feet to a point;
4. Thence South 11° 37' 29" East for a distance of 53.79 feet to a point;
5. Thence by a curve to the left having a radius of 220.00 feet, a curve length of 31.78 feet, a chord bearing of South 15° 45' 45" East, and a chord distance of 31.75 feet to a point;
6. Thence South 19° 54' 02" East for a distance of 103.85 feet to a Concrete Monument;
7. Thence by a curve to the left having a radius of 25.00 feet, a curve length of 28.25 feet, a chord bearing of South 52° 16' 21" East, and a chord distance of 26.77 feet to a point;
8. Thence by a curve to the right having a radius of 50.00 feet, a curve length of 66.19 feet, a chord bearing of South 46° 43' 22" East, and a chord distance of 61.46 feet to a Concrete Monument;
9. Thence by a curve to the right having a radius of 50.00 feet, a curve length of 143.78 feet, a chord bearing of South 73° 34' 43" West, and a chord distance of 99.12 feet to a point;
10. Thence South 70° 14' 48" East for a distance of 4.45 feet to a Concrete Monument; said point also being a point in common with lands now or formerly of Buonarroti Trust and lands now or formerly of Saratoga Office Center;

Thence along the lands now or formerly of Saratoga Office Center; North 19° 45' 14" West a distance of 384.78 feet to an existing 1/2" Rebar said point being the point of **BEGINNING**.

CONTAINING: 31,476.82 Square Feet or 0.7226 Acres.



K&W
ENGINEERS • CONSULTANTS
470 Friendship Road, Suite 100
Harrisburg, PA 17111
phone // 717.635.2885
fax // 717.635.2886

RIGHT OF WAY DEDICATION
FOR
CHERRY ORCHARD DRIVE
SUSQUEHANNA TOWNSHIP
DAUPHIN COUNTY, PA

SCALE:	1"=60 FEET
DATE:	April 10, 2015
K&W PROJECT:	2157.001
DRAWN BY:	MPD
CAD DRAWING:	2157001-04_xrRoadDedication.dwg
SHEET:	1 OF 1

Legal Description

Right of Way Dedication – Cherry Orchard Drive

ALL THAT CERTAIN tract of land situated in Susquehanna Township, Dauphin County, Pennsylvania in accordance with a plan entitled "Cherry Orchard Drive", dated April 10, 2015, prepared by K&W Engineers and Consultants, Harrisburg, Pennsylvania, Project No. 2157.001, being more fully bounded and described as follows:

BEGINNING at an existing 1/2" Rebar, on the Southern right of way of Linglestown Road (SR 0039), said point also being a point in common with lands now or formerly of Buonarroti Trust and lands now or formerly of Saratoga Office Center;

Thence along the Southern right of way of Linglestown Road (SR 0039) North 78° 22' 30" East for a distance of 111.57 feet to a proposed concrete monument, said point being a common point with the Southern right of way of Linglestown Road (SR 0039) and the Eastern right of way of Cherry Orchard Drive;

Thence along the Eastern right of way of Cherry Orchard Drive the following Ten (10) courses and distances:

1. Thence by a curve to the left having a radius of 20.00 feet, a curve length of 31.42 feet, a chord bearing of South 33° 22' 30" West, and a chord distance of 28.28 feet to a proposed Concrete Monument;
2. Thence South 11° 37' 29" East for a distance of 76.52 feet to a proposed Iron Pin;
3. Thence South 01° 52' 15" West for a distance of 17.14 feet to a proposed Iron Pin;
4. Thence South 11° 37' 29" East for a distance of 53.79 feet to a point;
5. Thence by a curve to the left having a radius of 220.00 feet, a curve length of 31.78 feet, a chord bearing of South 15° 45' 45" East, and a chord distance of 31.75 feet to a point;
6. Thence South 19° 54' 02" East for a distance of 103.85 feet to a proposed Concrete Monument;
7. Thence by a curve to the left having a radius of 25.00 feet, a curve length of 28.25 feet, a chord bearing of South 52° 16' 21" East, and a chord distance of 26.77 feet to a proposed Concrete Monument;
8. Thence by a curve to the right having a radius of 50.00 feet, a curve length of 66.19 feet, a chord bearing of South 46° 43' 22" East, and a chord distance of 61.46 feet to a proposed Concrete Monument;
9. Thence by a curve to the right having a radius of 50.00 feet, a curve length of 143.78 feet, a chord bearing of South 73° 34' 43" West, and a chord distance of 99.12 feet to a point;
10. Thence South 70° 14' 48" East for a distance of 4.45 feet to a proposed Concrete Monument; said point also being a point in common with lands now or formerly of Buonarroti Trust and lands now or formerly of Saratoga Office Center;

Thence along the lands now or formerly of Saratoga Office Center; North 19° 45' 14" West a distance of 384.78 feet to an existing 1/2" Rebar said point being the point of **BEGINNING**.

CONTAINING: 31,476.821 Square Feet or 0.723 Acres.

Susquehanna Township Non-Uniformed Employees Pension Plan
2023 Minimum Municipal Obligation

1 Normal Cost Percentage ¹	<u>12.3%</u>
2 Administrative Expense Percentage ¹	<u>1.0%</u>
3 Total Percentage (1 + 2)	<u>13.3%</u>
4 Estimated 2022 Total Gross W-2 Payroll	<u>\$ 2,261,652</u>
5 Annual Cost (3 x 4)	<u>\$ 300,800</u>
6 Amortization Contribution Requirement ¹	<u>\$ 214,830</u>
7 Financial Requirements (5 + 6)	<u>\$ 515,630</u>
8 Member Contributions Anticipated	<u>\$ 101,774</u>
9 10% of Negative Unfunded Liability ¹	<u>\$ 0</u>
10 Minimum Municipal Obligation (7 - 8 - 9) (Due Before 12-31-2023)	<u><u>\$ 413,855</u></u>

Authorized Signature

Date

¹ Based upon 01/01/2021 Actuarial Valuation

The Minimum Municipal Obligation Worksheet (MMO)
Susquehanna Township Pension Plan (22-096-4 N2)
for Plan Year 2023

CHARGES

Estimated 2022 W-2 Payroll

For Covered Plan Members:

(A) \$218,997.19

PMRS Determined Normal Cost

Expressed as a Decimal:

(B) .1264

RESULT: (A) * (B) =

(C) \$27,681.25

Administrative Charge (PMRS Determined)

of Plan Members times \$20:

(D) 220.00

Amortization of Unfunded Liability

(PMRS Determined)

(E) 17,915.00

TOTAL CHARGES: (C) + (D) + (E) =

(F) \$45,816.25

CREDITS

Repeat Estimated 2022 W-2 Payroll

For Covered Plan Members:

(A) \$218,997.19

Employee Contribution Rate

Expressed as a Decimal:

(G) .045

RESULT: (A) * (G) =

(H) \$9,854.87

Amortization of the Actuarial Surplus

(PMRS Determined)

(I) 0.00

TOTAL CREDITS: (H) + (I) =

(J) \$9,854.87

MINIMUM MUNICIPAL OBLIGATION

(Based on 1/1/2021 Actuarial Valuation)

(MMO) \$35,961.38

Equals TOTAL CHARGES Minus

TOTAL CREDITS (F) - (J) = **(Please round numbers to dollars)**

Prepared By: David Pribulka (Name) _____ (Signature)

Township Manager (Title) (717) 545 - 4751 (Telephone #)

Please complete the above worksheet with your best estimates and return a copy to the Pennsylvania Municipal Retirement System by October 3, 2022. The official copy must be shared with the plan's governing board by the last business day in September.

Plan Member Status in PMRS

Susquehanna Township

22-096-4 N2

Member Name	MKEY	Plan Status as of September 01, 2022	Date of Last Status Change
Beer, Merle C.	1037987	Retired	05/01/2008
Butts, Vincent L.	1038450	Retired	01/01/2019
Hain Jr., Kenneth S.	1047441	Active	07/10/1990
Husted Jr., Douglas G.	1062118	Vested	04/12/2022
Kannegieser, Sheila A.	1037976	Retired	03/31/1999
Mease, Derrick Jay	1036560	Active	03/24/2009
Nader, Jeffrey L.	1078684	Retired	08/02/2020
Nickolas, Fredrick J.	1042981	Retired(Survivor)	05/01/2021
Rodkey, Eugene M.	1044641	Retired	06/14/2014
Saunders, Lamont L.	1078587	Active	04/06/2016
Winters, Pamela D.	1046622	Retired	06/01/2011

Active Members: 3

Retired Members: 6

Vested Members: 1

Retired (Survivors): 1

Retired (Disabled): 0

DROP : 0

**Total Membership
(Active/Vested/Retired) 11**

Susquehanna Township Police Pension Plan
2023 Minimum Municipal Obligation

1 Normal Cost Percentage ¹	<u>18.0%</u>
2 Administrative Expense Percentage ¹	<u>1.2%</u>
3 Total Percentage (1 + 2)	<u>19.2%</u>
4 Estimated 2022 Total Gross W-2 Payroll	<u>\$ 4,610,055</u>
5 Annual Cost (3 x 4)	<u>\$ 885,130</u>
6 Amortization Contribution Requirement ¹	<u>\$ 1,163,897</u>
7 Financial Requirements (5 + 6)	<u>\$ 2,049,027</u>
8 Member Contributions Anticipated	<u>\$ 102,451</u>
9 10% of Negative Unfunded Liability ¹	<u>\$ 0</u>
10 Minimum Municipal Obligation (7 - 8 - 9) (Due Before 12-31-2023)	<u><u>\$ 1,946,576</u></u>

Authorized Signature

Date

¹ Based upon 01/01/2021 Actuarial Valuation



Susquehanna TOWNSHIP

1900 Linglestown Road | Harrisburg, PA 17110

Phone 717.545.4751 | Fax 717.540.4298

susquehannatwp.com

MEMORANDUM

Date: September 22, 2022

To: Susquehanna Township Board of Commissioners

From: David Pribulka, Township Manager

Re: Authorization to advertise the sale of the emergency backup generator on Municibid

Staff is seeking authorization to advertise the sale of the 1980 Kohler Model #20-RZ Natural Gas Generator with a Ford engine on Municibid. The dealer estimates it has a value between \$1,000 and \$2,000. If a qualified bid is received, the Township would proceed as required by law to approve the sale and transfer the asset.

TASK ORDER FORM

In accordance with the INTERGOVERNMENTAL COOPERATION AGREEMENT FOR THE PREPARATION AND IMPLEMENTATION OF THE JOINT POLLUTION REDUCTION PLAN, made effective as of May 28, 2020, written authorization by Capital Region Water is hereby given for performance of the below listed Services. Complete those blanks that are applicable. Enter “not applicable” or “N/A” where there is no insertion that needs to be made. Attach additional sheets or reference the RFP, Proposal, or Agreement as needed.

TITLE: Paxton Creek Watershed Sediment Reduction – IFB #6100055555

POINT OF CONTACT: Claire Maulhardt

TASK ORDER AUTHORIZATION NUMBER: 2022-01

SERVICES TO BE PERFORMED BY:

Pennsylvania Department of Transportation pursuant to IFB #6100055555 with First Pennsylvania Resource, L.L.C.

DESCRIPTION OF SERVICE:

Attachment A: Notice of Award Letter between PennDOT and RES and the associated proposal.

SCHEDULE:

Allocated Task Order Costs (% of the Watershed – Table 7 of Joint PRP)	Capital Region Water (16%)	Lower Paxton Township (57%)	Susquehanna Township (27%)	Total Cost of Project
Paxton Creek Watershed Sediment Reduction Plan Contribution Costs	\$240,000.00	\$855,000.00	\$405,000.00	\$1,500,000.00
Total Costs	\$240,000.00	\$855,000.00	\$405,000.00	\$1,500,000.00

SEDIMENT REDUCTION CREDIT:

Total Annual Sediment Reduction Credit (Protocol 1) = 446,429 lbs

ADDITIONAL COSTS:

N/A

REIMBURSABLES:

N/A

ATTEST:

CAPITAL REGION WATER

Garvey Presley, Secretary

By: _____
J. Marc Kurowski, Chairperson

(SEAL)

ATTEST:

SUSQUEHANNA TOWNSHIP

Secretary

By: _____
(Vice) President

(SEAL)

ATTEST:

LOWER PAXTON TOWNSHIP

Secretary

By: _____
(Vice) Chairperson

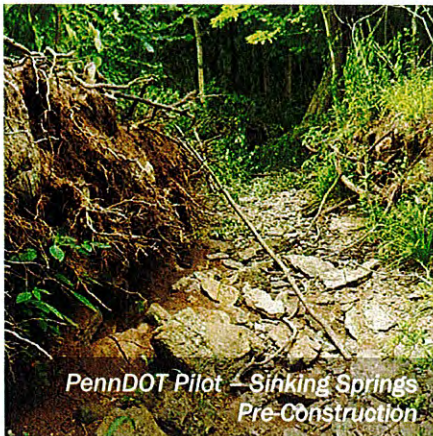
(SEAL)



*Codorus Creek Mitigation Bank
Post-Construction*



*PennDOT Pilot – Sinking Springs
Post-Construction*



*PennDOT Pilot – Sinking Springs
Pre-Construction*



Pennsylvania Department of Transportation

Municipal Stream Restoration Collaboration for MS4 Credit in Dauphin County

IFB #6100055555 | June 8, 2022

Jon Kasitz
Client Solutions Manager
jon@res.us | 412.249.2439



Regional Office
33 Terminal Way, Suite 431
Pittsburgh, PA 15219

Corporate Headquarters
6575 West Loop South, Suite 300
Bellaire, TX 77401
Main: 713.520.5400

Cover Letter

June 8, 2022

James Alwine
PA Department of Transportation
Bureau of Office Services
400 North Street, 5th Floor
Harrisburg, PA 17120-1925

RE: IFB #6100055555 – Municipal Stream Restoration Collaboration for MS4 Credit in Dauphin County

First Pennsylvania Resource, L.L.C. is pleased to submit this proposal to the Pennsylvania Department of Transportation (PennDOT) in response to the above-referenced Invitation for Bid (IFB). First Pennsylvania Resource, L.L.C. is a wholly-owned subsidiary of Resource Environmental Solutions, LLC (together with all its subsidiaries and affiliates, "RES")¹.

Bid Requirements

RES understands that PennDOT is looking for turnkey stream restoration providers to identify, design, and implement stream restoration BMPs to reduce sediment pollution in the Paxton Creek Watershed and also in Swatara Township in PA. We recognize that in evaluating proposals, the technical criterion will be based on sediment reduction credit that can be realized annually. Sediment reduction credit will be calculated in accordance with PADEP Guidance Documents on PRPs in NPDES permits for MS4s. Additional detail on the specific methodologies employed by RES to generate the proposed sediment reductions is provided in **Appendix A**. Our proposed stream restoration BMP solutions include full lifecycle cost inputs such as land acquisition, feasibility, design, permitting, construction, monitoring and maintenance, and required long-term operations and maintenance considerations. We support PennDOT's efforts in creating a private marketplace for sediment reduction credit and appreciate PennDOT's requirement that bids include an accounting of all project costs incurred prior to the current IFB submission when evaluating the lowest cost per pound of sediment reduction throughout its award process. Full accounting for all project costs will enable a like-kind comparison of submitted projects, ensure that PennDOT purchases the lowest cost turnkey reductions, and promote a more robust competitive private market.

Diversity, Inclusion, and Small Business Opportunities (DISBO) Commitment

RES has an internal diversity and inclusion program that guides both our internal hiring/staffing programs and our external subcontracting and teaming relationships. To this end, RES routinely partners with minority and disadvantaged companies, whether or not it is a requirement for a specific contract or customer. For this contract, RES strategically assembled a team of subcontractors ("the RES Team") which will, at minimum, meet the contract's DISBO requirements (and ideally exceed them). The RES Team consists of a blend of SDB, VBE, and other small-business and/or woman-owned enterprises including Honor Engineer Company, Circa~ Cultural Resource Management, LLC, LandStudies, Inc., and Thompson Environmental. These firms have worked with RES on dozens of projects across PA over the past decade. If awarded, it is anticipated that additional support from SDB or VBE material suppliers and/or contractors will be utilized to support RES' internal construction crews.

For additional information on these firms, please see our **Project Team and Payment Milestones** section on page 7 and **Appendix C. Required Forms**. (**Appendix C**. includes information on Honor Engineer Company and LandStudies only).

¹ For the purposes of a qualitative evaluation of this Bid, First Pennsylvania Resource L.L.C. and RES should be viewed as a single entity ("RES") in our experience. We are one company with a singular vision and proven track record of implementing the creative solutions sought by PennDOT.



These companies' commitments alone to the RES Team enable us to exceed DISBO requirements for this contract while Thompson and Circa are working through their certification process with DISBO.

The RES Approach

We define project success in terms of our ability to provide cost-effective solutions that limit our customers' regulatory liability while delivering resilient restored habitats to the surrounding community and watershed. Toward this end, we design our approach with an emphasis on each of the following: site selection, specialized expertise, and owning the life-cycle of the project (or designing with the end in mind).

We define project success in terms of our ability to provide cost-effective solutions that limit our customers' regulatory liability while delivering resilient restored habitats to the surrounding community and watershed. Therefore, we design our approach with an emphasis on each of the following: site selection, specialized expertise, and owning the lifecycle of the project (or designing with the end in mind).

Site Selection and Guaranteed Credit Delivery: RES' experience, and that of other MS4 stakeholders, is that stream restoration is the most cost-effective BMP to obtain large-scale sediment reductions. However, not all potential stream restoration projects are equal in terms of their potential to yield low-cost reductions alongside meaningful environmental uplift. From performing BANCS analyses and applying the Bay Protocol on hundreds of stream projects across the Region, we know what makes a viable, cost-effective site. This hands-on approach to site feasibility, along with extensive experience designing and constructing restoration projects across the Chesapeake Bay watershed, facilitated the selection of BMPs included within our proposal. After extensive desktop screenings of the larger watershed, field-based assessments were conducted to further distill the potential list of sites for maximum benefit to PennDOT. Ultimately, RES identified several proposed BMP sites that we believe will maximize the amount of sediment reduction that can be procured for the contract value and meet PennDOT's MS4 permit goals most cost-effectively. Furthermore, RES has identified additional potential BMP sites that could be substituted for one or more of our proposed BMP sites should permitting, access, existing utilities, or other unanticipated project-specific challenges be uncovered during the design phase of the BMP implementation. In summary, we can guarantee the full-delivery implementation of the number of pounds of sediment reduction credit per year identified on the bid sheet.

Specialized Experience: For more than two decades, RES has developed unparalleled experience through the design, permitting, and construction of over 525 miles of streams, 62,637 acres of wetlands, and 15,000 acres of species habitat across the country. Through this applied experience, we have built a robust internal team of over 911 engineering, design, construction, and land acquisition professionals in 31 offices—all with a deep understanding of what it takes to deliver a project for ecological success.

Our collective experience has shown us that the best restoration projects are informed by an in-house cross-disciplinary understanding that spans ecology, engineering, and specialized construction, and also a flexible design approach focused on what fits best for the site. Since we own the performance liability and cost of nearly all our projects, we've learned by necessity how to design for success, both ecologically and economically. We apply these guiding principles when implementing full-delivery, performance-based projects, and believe PennDOT will benefit from our thoughtful, informed, and pragmatic design approach.

RES started its Pennsylvania operations in 2009 and since that time the Pennsylvania team has grown to a staff of over 50 professionals based in three offices around the state and has completed over 35 miles of streams, 400 acres of wetlands, and 600 acres of species habitat restoration statewide.

Owning the Lifecycle of the Project: RES is accustomed to and very comfortable with "owning" a project from inception to completion, usually many years later. This is the epitome of the "turnkey" or "performance-based" operating model. With the proposed BMPs, it is likely that PADEP Chapter 105 and USACE Section 404 permit compliance will extend six to seven years beyond the award. Accountability is built into each project when the same firm finds and acquires the site, designs, permits, and constructs the project, and then maintains it, for an upfront, fixed cost. RES has the end in mind when starting the initial land search, as we expect that we will be accountable for the long-term success from the outset. As such, RES has included funding for perpetual long-term operations and maintenance of the proposed BMPs into the pricing provided on the Bid Sheet.

Confidential Information

RES has a vested commercial interest in this proposal, and we believe that certain portions thereof are afforded protection under Pennsylvania's Right-to-Know Law, 65 P.S. §§ 67.101 et seq. (the "RTKL"). For your convenience, and to assist you with



your response to any future requests made by third parties under the RTKL, we have clearly marked and identified all information presented in our response "**Confidential Information**" that we consider to be a trade secret or confidential proprietary information. We have relied on the legal justification set forth in Section 708(b)(11) of the RTKL, which provides that the following is exempt from access by a requester under the RTKL, specifically: "A record that constitutes or reveals a trade secret or confidential proprietary information."

The confidential information in our response is provided by us to you voluntarily, but is not susceptible to general knowledge, nor is it of a kind that we would customarily release to the public or share with our competitors and should be exempt from disclosure. As such, any disclosure of the confidential information is likely to cause substantial harm to our competitive position within the industry and may result in severe economic harm to our company. RES appreciates the opportunity to respond to this IFB and looks forward to providing our turnkey sediment reduction projects to PennDOT.

Should you have any questions or require further information, please do not hesitate to contact **Jon Kasitz, Client Solutions Manager, at 717.371.6797 or jon@res.us** or myself at the below contact information.

Thank You,

Mike Sachs

General Manager, Northeast

Direct: 412.249.2440 | Mobile: 412.334.1785



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Proposed BMPs and Sediment Reduction Approach – *Confidential Information*

Below is a summary of eight potential BMPs within Dauphin County's Paxton Creek Watershed or Swatara Township that RES has evaluated and we propose implementation to deliver the pounds of sediment reduction under the contract amount included within the IFB. RES plans to use a combination of these BMPs to guarantee the total pounds of sediment reduction at the fixed unit cost identified within our response. It is understood the UNT to Paxton Creek referenced in the IFB is also to be restored as a component of the Project and it is included below as BMP#4. Please refer to **Appendix B. Prospective BMPs Map** for an overview of the BMP locations.

Table 1. Summary of Prospective BMPs - Confidential Information

Best Management Practice	Restoration Approach	Estimated Sediment Reduction (pounds)
Paxton Creek Watershed		
BMP#1 UNT to Paxton Creek	Stream Restoration	164,594
BMP#2 UNT to Asylum Run		440,000
BMP#3 UNT to Asylum Run		186,391
BMP#4 UNT to Paxton Creek (State Farm Show Complex)		7,554
Total Potential Reduction		798,539 pounds
Swatara Township		
BMP#5 UNT to Beaver Creek	Stream Restoration	220,000
BMP #6 Spring Creek		315,991
BMP#7 UNT to Laurel Run		115,000
BMP#8 UNTs to Swatara Creek		520,000
Total Potential Reduction		1,170,991 pounds

During our initial site feasibility, RES performed a combination of desktop evaluations and detailed field data collection based on the BANCS method. The BANCS method involves visual assessment of the Near Bank Stress (NBS) and field data collection of the Bank Erosion Hazard Indices (BEHI) used to calculate an erosion rate. In addition, soil bulk density samples were taken by RES staff and delivered for evaluation by an independent third-party soil testing laboratory. This analysis has allowed RES to propose sediment reductions that are higher than the "simplified method" or default rates, which will substantially increase the amount of sediment reduction that PennDOT can procure through this IFB. Knowing that the policies and guidelines for reviewing and approving BMPs and PRPs have evolved in Pennsylvania over the past few years (including the publishing of new "Frequently Asked Questions" documents as recently as October 2019), RES has prepared a brief White Paper (included as **Appendix A**) detailing several regulatory insights gained while working with the PADEP through recent stream restoration MS4 BMPs, and applied to this IFB, as noted on pages 4-5 (of 15) of the Statement of Work document within the IFB. We trust this White Paper will help PennDOT analyze all competitive bids and gain full confidence in selecting the lowest responsible bidder, for all stakeholders; specifically, that the awardee has the regulatory knowledge and technical ability to deliver the required sediment reduction using all appropriate methodologies at the proposed cost.

Confidential Information, continued

Although the prospective BMPs vary in terms of the extent of degradation, land use, and land ownership status, all are



anticipated to qualify for MS4 credits in their respective planning areas. A floodplain restoration approach will be employed for the BMPs, as appropriate, in order to maximize sediment reduction potential. This approach will utilize a combination of channel restoration, floodplain grading, subsurface grade control structures, and habitat structural improvements to restore the channel pattern and floodplain. The resulting stream complex is designed to have low bank heights and low-very low streambank erosion rates and will be a stable, low-maintenance, and highly functioning ecological system.

Additional MS4 Credits

Section 3. of the IFB (Standard Specifications) notes the potential for change orders for additional MS4 sediment reduction credits through this contract within Chesapeake Bay Watersheds. As identified in **Table 1** on page 5 above, RES has evaluated potential BMPs that could generate additional MS4 Credits at the final price per pound included within our bid sheet.

Long-Term Operations and Maintenance

After RES completes the five-year monitoring and maintenance period, each of the BMPs will be turned over to a long-term steward. A long-term steward has not been selected at the time of this proposal, and RES often acts as the interim long-term steward until long-term stewardship is secured. ***Perpetual long-term funding for stewardship activities for long-term monitoring and maintenance of the BMPs is included in the proposed pricing within the bid sheet.*** RES works with several well-established and effective long-term stewards, and we also assume in-house long-term stewardship on some of our projects. Examples of long-term stewards include land trusts or local watershed groups. The long-term steward typically monitors the BMPs yearly and provides a written description of their findings.

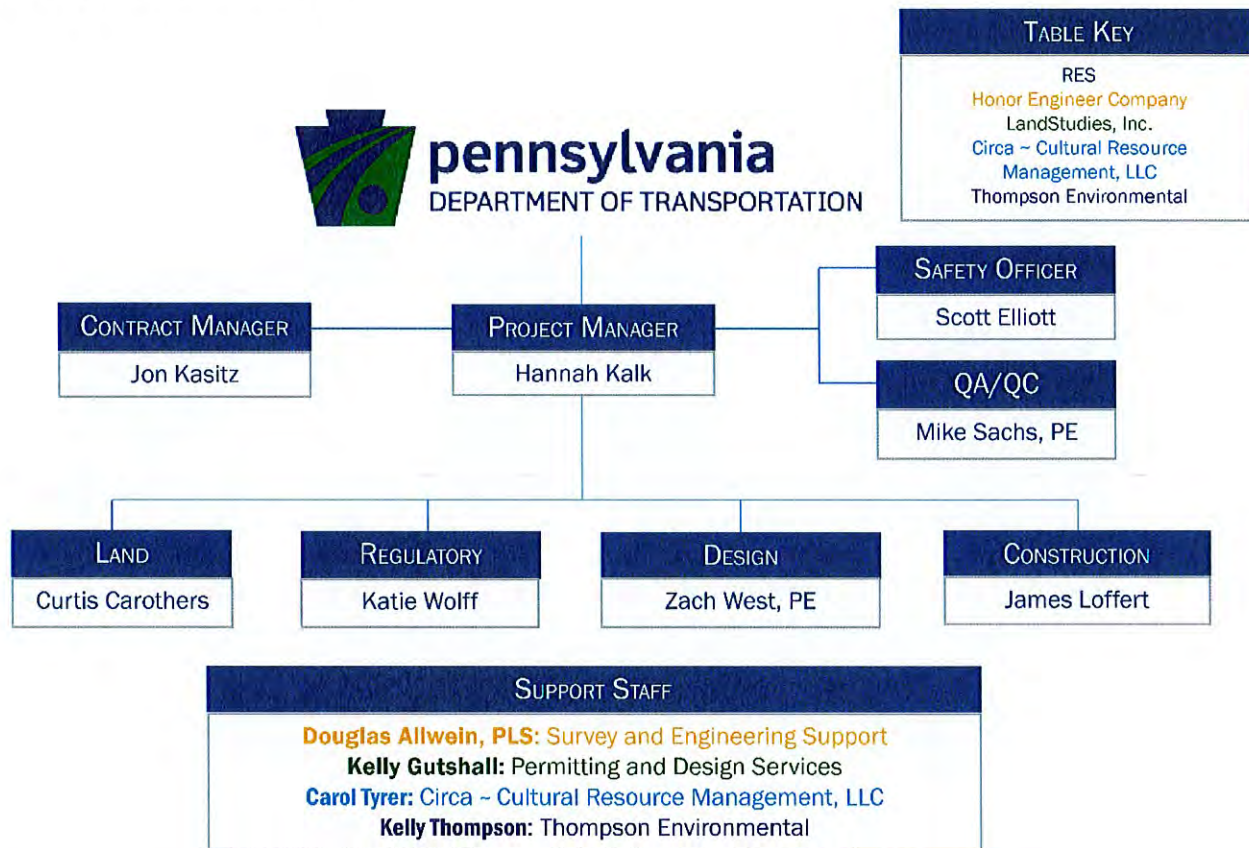


Project Team and Payment Milestones

The RES Team

Key team members for the proposed BMPs are listed in the below organizational chart.

Figure 1. Organizational Chart



Small Diverse Business (SDB) and Veteran Business Enterprise (VBE) Participation

To meet the Diversity, Inclusion, and Small Business Opportunities (DISBO) requirements set forth in the IFB, RES is utilizing Honor Engineer Company, a certified SDB and VBE firm, to provide survey and engineering support, and LandStudies, Inc., a certified SDB, to provide environmental permitting and design services.

Honor Engineer Company's participation in this contract will meet or exceed 5% of the total contract price and LandStudies, Inc. will meet or exceed 2%, meeting PennDOT's 7% DISBO requirements.

Honor Engineer Company

Honor Engineer Company (Honor) is a civil engineering and land surveying firm in Harrisburg, PA. Honor has vast experience and expertise, and a hunger to deliver. Honor excels as a subcontractor, providing worry-free services to larger firms. Experts in stormwater engineering, and all forms of geospatial products, Honor serves the entire state of Pennsylvania and beyond.

LandStudies, Inc.

LandStudies, Inc. (LSI) is a design/build ecological restoration firm founded in 1989 with the mission to restore and improve natural systems through a holistic approach resulting in functional, natural landscapes. Since then, they have assisted clients on projects throughout the Mid-Atlantic region, specifically focusing on water resource issues and the challenges facing the Chesapeake Bay Watershed. LandStudies is also a certified Women-Owned Business (WBE).

Their professional staff is comprised of environmental planners, engineers, landscape architects, geomorphologists, environmental scientists, conservation planners, and construction managers. With this diverse and talented workforce, they are well equipped to deliver unique and innovative solutions to environmental issues; their approach draws from this solid foundation of technical expertise and years of experience. Their award-winning work has been recognized by leaders in the environmental community as both innovative and comprehensive.

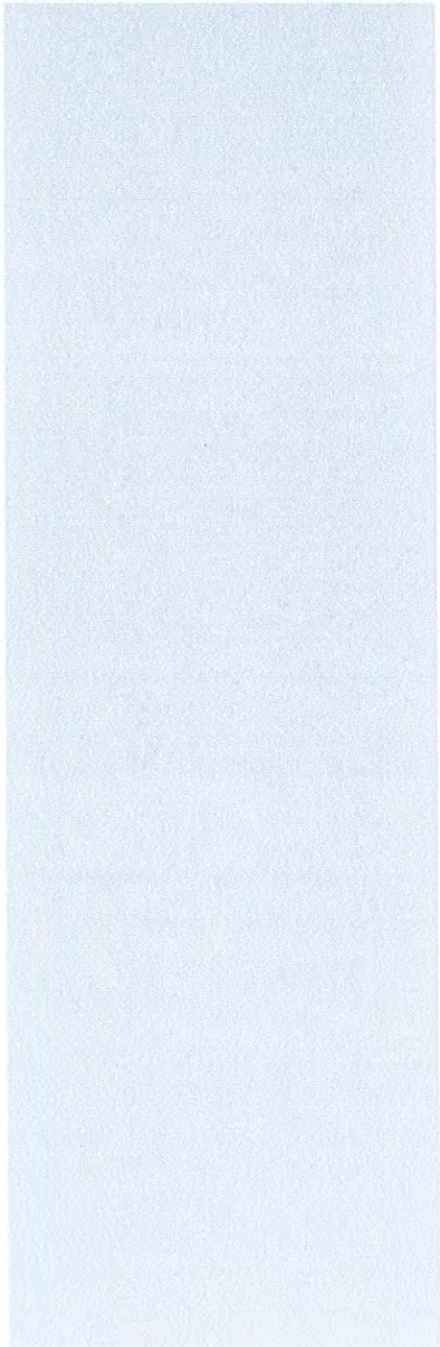
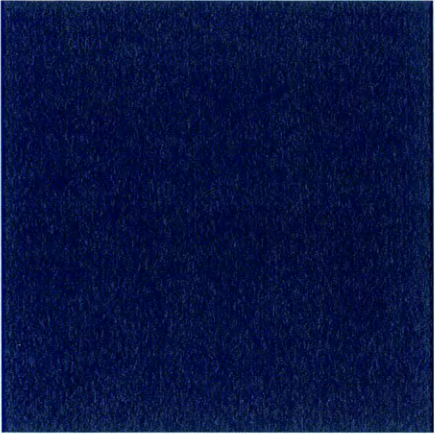


Payment Milestones

The payment milestones as set forth in the IFB are acceptable to RES and reiterated here.

Table 2. Payment Milestones

#	Milestone Activity	Milestone Date (on or before)	Payment
1	Conceptual PRP submitted to PennDOT	1 Month after NTP	\$0.00
2	Conceptual PRP approved by PennDOT	Varies	\$500,000.00
3	Final PRP submitted to PennDOT	4 months after #2	\$0.00
4	Final PRP Approved to PennDOT	Varies	\$500,000.00
5	Federal, State, and Local permits & Approvals	4 Months after #4	\$0.00
6	Begin BMP Construction	2 Months after #5	\$0.00
7	25% construction complete	1 Month after #6	\$1,000,000.00
8	50% construction complete	2 Months after #7	\$1,000,000.00
9	100% construction complete	July 2024	\$1,000,000.00
10	End of Post-Construction	July 2025	\$500,000.00



Appendix A / White Paper 2022: Stream
Restoration BMP Load Reductions for
PADEP MS4 Permits – *Confidential
Information*



Appendix A / White Paper 2022: Stream Restoration BMP Load Reductions for PADEP MS4 Permits – *Confidential Information*

RES is an early leader in implementing full-delivery (also referred to as turnkey, or performance-based) BMPs to achieve sediment load reductions to comply with MS4 pollutant reduction requirements. In the pursuit of the most cost-effective BMPs for MS4 permittees, much of RES' work has focused on stream restoration BMPs. The purpose of this white paper is to summarize the current accepted methodology approved by PADEP for calculating sediment load reductions based upon RES' recent project experience with PADEP and PennDOT.

PADEP APPROVAL

RES prepared this white paper based on actual project experience working on full-delivery and design-bid-build implementation of MS4-focused stream restoration BMPs, including (but not limited to) the PennDOT Pilot MS4 Project which was designed/permitted/constructed in 2019, and validated post-construction in 2020. The sediment reduction credit methodology discussed below was reviewed and accepted by staff from the PADEP Central Office and South Central Regional Office. It was also reviewed by staff in the Southwest Regional Office and comments were provided which are consistent with those from the above offices. Acceptance of the methodology used on the Pilot MS4 Project was obtained through 2019 and then confirmed with PADEP concurrent with the development of updated Expert Panel Protocol Documents (2020) and the MS4 checklist series (2021). The checklists are recommended for use and submittal with applicable deliverables to ensure consistency but are not required.

ELIGIBLE STREAM RESTORATION BMPS

The primary guidance document for determining the eligibility of stream restoration BMPs for load reductions is the MS4 Stream Restoration Eligibility Checklist (2020). Similar eligibility criteria are also contained in the Recommendations of the Expert Panel to Define Removal Rates for Individual Stream Restoration Projects (September 2014) (Expert Panel) and the Consensus Recommendations for Improving the Application of the Prevented Sediment Protocol for Urban Stream Restoration Projects Built for Pollutant Removal Credit (Consensus Recommendations) (February 2020).

(1) *Restoration Approach*

Despite clear guidance on armoring and maximum bank height ratio, previous guidance documents were considered by some to be ambiguous regarding the eligibility of bank stabilization projects exceeding 100 linear feet. RES' experience from recent project permitting efforts indicates that projects limited to bank stabilization, or bank stabilization and grade control, do not meet ecological uplift requirements for determining eligibility for federal and state restoration permits. Such projects may be considered as detrimental impacts on streams, similar to infrastructure protection projects conducted with the primary purpose of stabilizing a highway embankment or protecting property or infrastructure from stream erosion. Therefore, RES' understanding of PADEP guidance is that bank stabilization projects have a high level of regulatory risk in both eligibilities for load reductions and permit conditions which may result in the need for additional ecological uplift considerations to receive authorization (such as additional on- or off-site mitigation to increase the project's aquatic resource function and value). This regulatory risk increases from municipal-led projects to third-party implemented projects, and from small-scale projects to large-scale projects. In other words, simplistic stabilization-focused projects approved easily 3-4 years ago as "restoration" under a small grant-funded program will likely be viewed differently today. In light of this ambiguity, the '2020 Consensus Recommendations' defines the types and quantities of armoring practices that will be considered creditable, creditable with limits, or non-creditable for MS4 eligible restoration projects. No hard, permanent structures (i.e. concrete retaining wall, gabion, sheet piling), will be eligible for credit and associated areas must be removed from crediting.

(2) *Project Location*

Any BMP's eligibility is also subject to its location within, discharge to, or proximity to a qualifying Urbanized Area (UA). Many permittees have struggled to identify cost-effective BMPs within mapped UAs. For years, questions remained on whether sediment reductions from a BMP located partially within a UA or upstream/downstream of a UA could be counted in a permittee's Pollutant Reduction Plan (PRP). If the BMP was disallowed, or only given a relative proportion of sediment reduction towards the PRP, it would steer permittees away from some otherwise cost-effective BMPs. In light of these outstanding questions, PADEP has produced some guidance documents, including an updated Frequently Asked Questions (FAQ) last revised in December 2020, which addresses some of these uncertainties. While questions persist about agricultural erosion and sediment control and baseline pollutant load reduction, the FAQ does confirm that there are some scenarios where a BMP can be located within one mile of the UA but still provide full sediment reduction benefit to the permittee.



Confidential Information, continued

LOAD REDUCTION CALCULATIONS

The PADEP Document 3800-PM-BCW0100k Rev. 3/2017 describes the appropriate method for calculating the potential sediment reduction of a given BMP based on the method used to calculate sediment loading in the applicant's Pollutant Reduction Plan. When the "simplified method" was used, the default expert panel removal rate was 44.88 lbs/ft/yr. If local modeling was performed upfront (Mapshed or Mapmywatershed), either the Expert Panel protocols or the DEP default 115 lb/ft/yr could be employed. RES has found that both default rates often underestimate the load reduction for eligible stream restoration sites with high restoration potential. RES recommends employing the Expert Panel Protocol 1 (prevented sediment, BANCS), to evaluate if additional reduction above the defaults can be justified.

(1) Key Variables

The fundamental calculation of load reduction in accordance with the Expert Panel Protocol 1 (prevented sediment, BANCS) methodology is below:

$$\text{Load reduction/lf} = (\text{average bank height}) \times (\text{average lateral erosion rate}) \times (\text{bulk density}) \times (\text{sediment delivery ratio}) \times (\text{reduction efficiency})$$

Site selection can select for the first two variables, average bank height, and average lateral erosion rate. RES has observed other practitioners using a measurement of bank height starting at the thalweg, as opposed to the "start of the bank" as defined by the BANCS Method developed by Rosgen (2001), so oversight of practitioners' analysis by PADEP is recommended to ensure reductions are calculated correctly. The PADEP has also provided RES with clear guidance on the third variable: 125 pcf is not an acceptable book value for bulk density and site-specific soil analysis or web soil survey data are to be used. RES has found that site-specific bulk densities of eroding stream bank strata often exceed the web soil survey values, and can substantially increase load reduction rate. The subsequent PADEP checklists now indicate that on-site soil sampling is required to provide more accurate assessments of loading.

(2) Sediment Delivery Ratio

RES has observed more than one instance where practitioners have excluded the sediment delivery ratio (SDR), including on early-stage PRPs, where the existing pollutant loading and target load reduction included a Sediment Delivery Ratio or Delivery Factor. In these cases, omission of the SDR and application to Chesapeake Bay load reductions has misled MS4 permittees into expecting significant load reductions at incredibly low costs per foot. At times, load reductions exceeded 600 lbs/ft/yr, and unit costs were under \$0.50/lb. These reductions were then incorrectly compared to the total load reduction for the Chesapeake Bay which requires the application of the SDR for the sediment load reductions calculated from stream restoration projects to be consistent. PADEP and Expert Panel instructions are very clear on when to apply the SDR: A value of 0.181 is to be used in the context of the "simplified method" which relies on Chesapeake Bay loading rates, which are rates calculated using the SDR of 0.181. However, Land- River Segment-specific Delivery Factors for both Stream-to-River and River-to-Bay are to be used with the application of the Chesapeake Assessment Scenario Tool (CAST) to existing pollutant loading estimates. If the Permittee's load reduction is applied at the edge-of-stream in the context of the local watershed (e.g., a TMDL Implementation Plan as opposed to the Chesapeake Bay), verbal guidance from PADEP indicates that a Sediment Delivery Factor of 0.18 should be applied

(3) Restoration Efficiency Rates

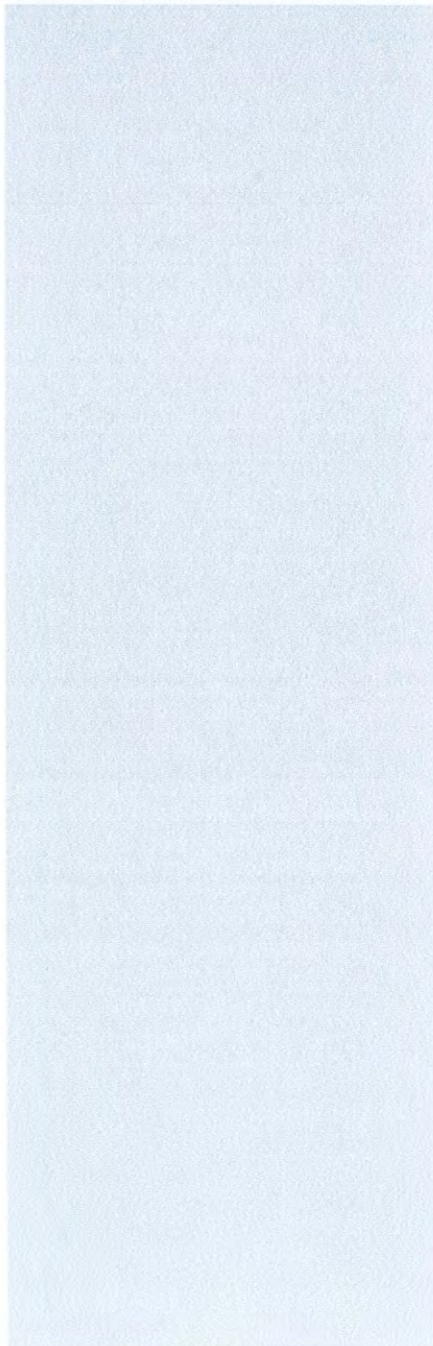
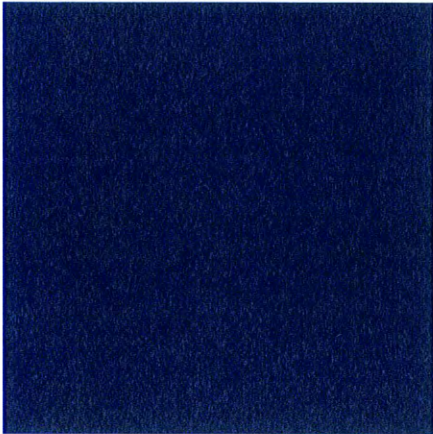
In Section 5: Recommended Protocols for Defining Pollutant Reductions Achieved by Individual Stream Restoration Projects of the Expert Panel, it is clear that the Expert Panel agrees that "efficiencies greater than 50% should be allowed for projects that have shown through monitoring that the higher rates can be justified." RES has experience in PA and other Bay states in selecting, permitting, and implementing BMPs that qualified for reduction efficiencies over 50%, which can be a key differentiator in providing full-delivery pollutant reductions at the lowest, responsible cost for the MS4 permittee. Based upon the updated Expert Panel Protocol Checklists, efficiencies greater than 50% and up to 75% can be requested only if adequate pre-restoration data is provided along with a post-construction monitoring plan. Based on multiple discussions with PADEP Central Office and Southcentral Office staff, efficiencies up to 90% will be permitted only when provided adequate justification and supporting post-construction validation after at least one full year.



Confidential Information, continued

CONCLUSION

In summary, as Pennsylvania works to address TMDL challenges across the state, relevant regulations, policies, guidelines, and best practices will continue to evolve. The aforementioned provides RES' best professional judgment based upon recent and relevant projects in collaboration with PADEP and other state/federal agencies. RES applauds the work of PADEP and especially the MS4 permittees, many of whom are faced with the challenge of funding MS4 compliance with new and creative approaches, and we are confident that RES will continue to be a trusted partner for all the various stakeholders to help Pennsylvania meet its water quality improvement goals.



Appendix C / Prospective BMPs Map –
Confidential Information



June 22, 2022

Bethany Whitfield
bwhitfield@res.us
First Pennsylvania Resources, LLC
412 North 4th Street, Suite 300
Baton Rouge, LA 70802-5523

Sent via email:

**RE: Pennsylvania Department of Transportation
IFB #6100055555 – Municipal Stream Restoration Collaboration for MS4 Credit in
Dauphin County**

Attention Bethany Whitfield:

The Pennsylvania Department of Transportation (“Department”) has evaluated the proposal your company submitted in response to IFB #6100055555 “Municipal Stream Restoration Collaboration for MS4 Credit in Dauphin County”. It is my pleasure to inform you that First Pennsylvania Resource, LLC has been selected as the apparent low bidder to the Department for the subject project.

The Department will be in contact with you in the near future to establish a Notice to Proceed date and to issue your company a fully executed Purchase Order. Please be advised that **NO WORK MAY BEGIN UNTIL YOU RECEIVE A FULLY EXECUTED PURCHASE ORDER.**

Sincerely,

A handwritten signature in blue ink that reads "James Alwine /s/".

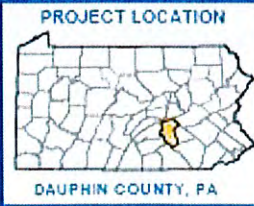
James Alwine,
Issuing Officer

cc: Daryl St. Clair, Highway Administration
File

CONFIDENTIAL INFORMATION



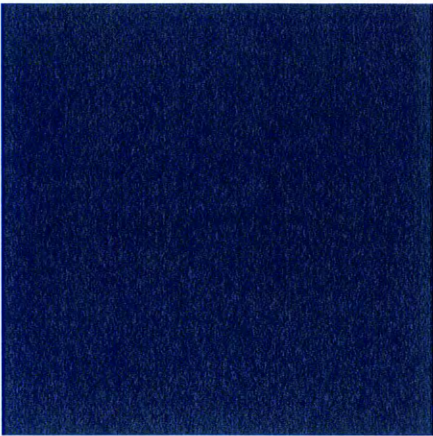
Source: Esri, DeLorme, GeoEye, Earthstar Geographics, CNR/Airphoto, USDA, AeroGRID, IGN, and the GIS User Community



PROSPECTIVE MS4 BMPs
DAUPHIN COUNTY, PA



Drawn by: HK	Date: 6/8/2022
Checked by:	PRJ00000



Appendix C / Required Forms

- Bid Sheet
- Worker Protection and Investment Certification
- Iran Free Procurement Certification
- SDB-2 - SDB PARTICIPATION SUBMITTAL
- SDB-3 - SDB UTILIZATION SCHEDULE
- SDB-3-1 - LETTER OF COMMITMENT
- VBE-2 - VBE PARTICIPATION SUBMITTAL
- VBE-3 - VBE UTILIZATION SCHEDULE
- VBE-3-1 - LETTER OF COMMITMENT



ATTACHMENT B – BID SHEET

Municipal Stream Restoration Collaboration for MS4 Credit in Dauphin County

IFB# 610005555

First Pennsylvania Resource, L.L.C.
(COMPANY NAME)

37-1655177
(Federal ID OR SSN #)

Agrees to furnish all labor, materials, tools, and equipment for the performance of the proposed work on the project as specified in the Statement of Work, all attachments, bid specification, drawings, pre-bid conference minutes, and any addendum subject proposal.

The Commonwealth reserves the right to reject any or all Bids or any part therein and to waive technicalities required for the best interest of the Commonwealth. I/We agree that the Commonwealth may accept this Bid within sixty (60) days after the bid opening date.

Bid will be awarded based upon the following:

Highest annual total of pounds of sediment reduction that can be achieved in five years, or less, for the compensation of \$4,500,000.00. Bid = 803,571 (lbs.)

Total Cost Per Pound of Sediment Reduction Credit divided by \$4,500,000: \$5.60

Sediment pounds quoted is that for which all work described will be fully completed during the life of this contract.
Bid will be awarded based upon the highest annual total of pounds of sediment reduction that can be achieved in five years, or less, for the compensation of \$4,500,000.00.

CONTRACTOR'S SIGNATURE:


(SIGNATURE – BID MUST BE SIGNED BY INDIVIDUAL AUTHORIZED TO SIGN FOR THE COMPANY)

Vice President
(TITLE)

June 8, 2022
(DATE)

Don Seaborn
(SIGNATURE – PLEASE PRINT)

ATTACHMENT B BID SHEET

Municipal Stream Restoration Collaboration for MS4 Credit in Dauphin County

IFB# 6100055555

**An official authorized to bind the Offer or to its provisions must sign the Bid. If a corporation, only the Chairman, President, Vice President, Senior Vice President, Executive Vice President, Assistant Vice President, Chief Executive Officer or Chief Operating Officer must sign; if one of these officers is not available, a resolution should be included authorizing such other officer. If a sole proprietorship, only the owner may sign. If a partnership, only one partner needs to sign; if a limited partnership, only a general partner may sign. If a Limited Liability Company (LLC), only one member needs to sign, unless it is a manager-based LLC, then a manager must sign. If a Municipality, Authority, or other entity, a resolution must be included.*



369 East Park Drive
Harrisburg, PA 17111
717.564.1121
www.hrg-inc.com

FINANCIAL SECURITY ADJUSTMENT #1

Susquehanna Township
Attn: Betsy Logan

Susquehanna Union Green, PH 3A & 3B
For Vartan Group

JUNE 2, 2022

As requested by Ralph Vartan of Vartan Group on May 16, 2022, Herbert, Rowland & Grubic, Inc. performed a site inspection on May 25, 2022, for the above-referenced project in order to determine the extent of completion of items covered by the Financial Security.

Based upon our observations of work completed, we recommend that the Financial Security be adjusted to \$83,413, as shown on the attached tabulation.

Original Financial Security Amount	\$228,404
Financial Security Adjustment #1	(\$144,991)
Remaining financial Security Amount	\$83,413

We request that a copy of the updated Financial Security be provided to HRG for our internal records. Please feel free to contact our office if you need additional information regarding this matter.

This review is based solely on the documents referenced above and does not relieve the design professional of any responsibility, nor does it imply any design responsibility by Herbert, Rowland & Grubic, Inc.

Please note that the adjusted Financial Security recommendation may include a 10% annual increase for each one-year period from the establishment of said security per PAMPC 509(h); this may lead to increases in security totals from previous adjustment recommendations if sufficient project progress has not been achieved.

HERBERT, ROWLAND & GRUBIC, INC.

Alex Greenly, PE
Project Manager

AG/CMF/LB
R000242.0002 (Phase 1253)

P:\0002\000242_0002\1253 - Susquehanna Union Green Ph. 3A & 3B\C - FINANCIAL SECURITY\FSA1 - PH 1253.Docx

Enclosures: Financial Security Adjustment #1

SUSQUEHANNA TOWNSHIP
FINANCIAL SECURITY (FS) ADJUSTMENT #1
SUSQUEHANNA UNION GREEN, PH 3A & 3B (Vartan Group)

INITIAL FS RECOMMENDATION DATE: 03/11/22
 PREVIOUS FS REDUCTION DATE: _____
 CURRENT FS REDUCTION DATE: 06/02/22

HRG NO.: R000242.0002 ph 1253
 PLAN DATE: 07/09/21
 LAST PLAN REVISION DATE: 09/24/21



Description	Units	Standard Quantity	Dedicated Quantity	Unit Cost	Item Total	Financial Security Reduction						Financial Security Remaining After Reduction			Notes	
						Previous Quantity Reduced			Current Quantity Reduced			Remaining Quantity				
						Standard	Dedicated	Total (\$)	Standard	Dedicated	Total (\$)	Standard	Dedicated	Total (\$)		
EROSION & SEDIMENTATION CONTROL																
Stabilized Construction Entrance (INSTALLED)	EA	3		\$ 1,150	\$ 3,450			\$ -			\$ -	3		\$ 3,450	Not installed	
Stabilized Construction Entrance (REMOVED)	EA	3		\$ 1,150	\$ 3,450			\$ -			\$ -	3		\$ 3,450		
Concrete Washout Area (INSTALLED)	EA	1		\$ 405	\$ 405			\$ -			\$ -	1		\$ 405	Not installed	
Concrete Washout Area (REMOVED)	EA	1		\$ 405	\$ 405			\$ -			\$ -	1		\$ 405		
24" Silt Sock (INSTALLED)	LF	1230		\$ 7	\$ 8,610			\$ -	400		\$ 2,800	830		\$ 5,810		
24" Silt Sock (REMOVED)	LF	1230		\$ 7	\$ 8,610			\$ -			\$ -	1230		\$ 8,610		
Inlet Protection (INSTALLED)	EA	10		\$ 113	\$ 1,130			\$ -			\$ -	10		\$ 1,130	Not installed	
Inlet Protection (REMOVED)	EA	10		\$ 113	\$ 1,130			\$ -			\$ -	10		\$ 1,130		
Erosion Control Mat	SY	3700		\$ 2	\$ 7,400			\$ -			\$ -	3700		\$ 7,400	Not installed	
Erosion & Sedimentation Control Total:					\$ 34,590			\$ -			\$ 2,800			\$ 31,790		
STORMWATER MANAGEMENT																
Type C Top Unit	EA	6		\$ 800	\$ 4,800			\$ -	3		\$ 2,400	3		\$ 2,400	Inlets 3-6, 3-8, and 3-10 are not installed	
Type M Top Unit	EA	4		\$ 800	\$ 3,200			\$ -	4		\$ 3,200			\$ -		
Standard Inlet Box	EA	6		\$ 2,100	\$ 12,600			\$ -	3		\$ 6,300	3		\$ 6,300	Inlets 3-6, 3-8, and 3-10 are not installed	
Type-4 Box	EA	4		\$ 5,500	\$ 22,000			\$ -	4		\$ 22,000			\$ -		
Storm Manhole	EA	4		\$ 5,275	\$ 21,100			\$ -	4		\$ 21,100			\$ -		
Flared End Section	EA	1		\$ 750	\$ 750			\$ -	1		\$ 750			\$ -		
18" HDPEP (includes excavation and backfill)	LF	330		\$ 68	\$ 22,440			\$ -	75		\$ 5,100	255		\$ 17,340		
30" HDPEP (includes excavation and backfill)	LF	852		\$ 80	\$ 68,160			\$ -	852		\$ 68,160			\$ -		
Stormwater Management Total:					\$ 155,050			\$ -			\$ 129,010			\$ 26,040		
PAVING AND CONCRETE																
Curb Ramp (Bonded by Landmark see separate security)	EA	3		\$ 1,000	\$ 3,000			\$ -			\$ -	3		\$ 3,000		
Line Painting (Bonded by Landmark see separate security)	LS	1		\$ 5,000	\$ 5,000			\$ -			\$ -	1		\$ 5,000		
Signage (Bonded by Landmark see separate security)	LS	1		\$ 5,000	\$ 5,000			\$ -			\$ -	1		\$ 5,000		
Paving and Concrete Total:					\$ 13,000			\$ -			\$ -			\$ 13,000		
MISCELLANEOUS																
As-Built Plan	LS	1		\$ 5,000	\$ 5,000			\$ -			\$ -	1		\$ 5,000		
Miscellaneous Total:					\$ 5,000			\$ -			\$ -			\$ 5,000		
Sub-Total:					\$ 207,640			\$ -			\$ 131,810			\$ 75,830		
10% Contingency:					\$ 20,764	>>	>>	>>	>>	>>	>>	>>	>>	>>	\$ 7,583	Items Proposed for Dedication Total
10% Annual Increase:					>>	>>	>>	>>	>>	>>	>>	>>	>>	\$ -	No Items Proposed for Dedication	
Total:					\$ 228,404							Number of Years		\$ 83,413	15% for Post-Dedication Security	
														\$ 83,413	N/A	

This information is subject to HRG Policy E-002 - Confidential and Proprietary Information