



HISTORIC  
**Bellefonte™**

*Est. 1795*

**Borough of Bellefonte Council Work Session**

**AGENDA**

**6:30 – 7:25 PM, Monday, November 4<sup>th</sup>, 2024**

**In-Person, Large Room,  
301 N. Spring St, 1<sup>st</sup> Floor**

**VIEW RECORDING OF WORK SESSIONS and BOROUGH COUNCIL MEETINGS**

Recordings can be viewed on CNET, Comcast's Government Education Channel 7, or at [www.cnet1.org](http://www.cnet1.org) **ATTEND IN PERSON.** The meeting room is open with normal occupancy limits.

**I. CALL TO ORDER – Council President Bernier**

**II. WELCOMING COMMENTS / OPENING REMARKS:**

- A) Welcome everyone to the Bellefonte Borough Council Work Session. No council action (making motions or approvals) is taken during work sessions.
- B) Trivia Question – Council Vice President Dann

**III. ITEMS FOR DISCUSSION:**

*Note – All Times are approximate*

- A) Review of Funds, 2025 Budget Work – 30 minutes
  - Fire Equipment and Fire Department Funds
  - Overview of Bellefonte Borough Fire Department
- B) Strategic Management Plan (STMP) Review
  - Consideration of/budgeting for expenses for 2025 Initiatives – 25 minutes

**IV. ADJOURNMENT**

The Work Session will be adjourned at or before 7:25 PM. The Borough Council Business Meeting is scheduled to start at 7:30 PM.

Acct #		Final	2024	2024	2024	2024	2025
		2023	8 months	projected 4 months	Total	Budget	Budget
	Revenue						
301.100	Real Estate Tax Rev - Current	\$73,777.92	\$75,790.36	\$1,595.00	\$77,385.36	\$79,000.00	\$85,950.00
301.200	Real Estate Tax Rev - Supplement	\$109.49	\$18.00	\$0.00	\$18.00	\$25.00	\$25.00
301.400	Real Estate Tax Rev - Delinquent	\$1,331.82	\$1,454.31	\$400.00	\$1,854.31	\$1,035.00	\$1,350.00
341.010	Interest Income	\$109.24	\$79.64	\$25.00	\$104.64	\$75.00	\$95.00
351.021	Safer Grant Revenue	\$95,478.41	\$210,073.59	\$0.00	\$210,073.59	\$0.00	\$0.00
368.110	Fire Protection Rev (S.B.M)	\$130,108.68	\$94,829.68	\$54,007.23	\$148,836.91	\$148,835.00	\$163,505.00
362.111	Fire Report Revenue	\$10.00	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00
387.000	Donation Revenue	\$150.00	\$664.30	\$0.00	\$664.30	\$0.00	\$0.00
	Subtotal - Revenue	\$301,075.56	\$382,909.88	\$56,027.23	\$438,937.11	\$228,980.00	\$250,925.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$4,200.00	
	Total Revenue	\$301,075.56	\$382,909.88	\$56,027.23	\$438,937.11	\$233,180.00	\$250,925.00
	Expenses						
411.110	Fire Chief's Stipend Expense	\$875.00	\$562.50	\$187.50	\$750.00	\$1,500.00	\$1,500.00
411.192	Fire Chiefs Social Security Expense	\$66.94	\$43.04	\$14.31	\$57.35	\$115.00	\$115.00
411.210	Office Supplies Expense	\$40.00	\$0.00	\$25.00	\$25.00	\$50.00	\$35.00
411.215	Postage Expense	\$30.00	\$34.82	\$0.00	\$34.82	\$25.00	\$25.00
411.231	Fuel Expense	\$12,718.70	\$7,526.58	\$3,900.00	\$11,426.58	\$14,000.00	\$13,500.00
411.242	Safety Equipment Expense	\$3,653.10	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
411.249	Materials & Supplies Expense	\$54.80	\$1,470.00	\$0.00	\$1,470.00	\$0.00	\$0.00
411.251	Fire Equipment Maintenance Exp	\$82,942.54	\$53,076.91	\$20,000.00	\$73,076.91	\$59,000.00	\$65,000.00
411.260	Minor Equipment Expense	\$35,672.57	\$35,360.04	\$0.00	\$35,360.04	\$33,500.00	\$35,720.00
411.311	Audit Expense	\$400.00	\$300.00	\$0.00	\$300.00	\$400.00	\$400.00
411.314	Legal Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
411.315	Physicals Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00
411.317	Data Processing Expense	\$225.00	\$75.00	\$60.00	\$135.00	\$150.00	\$250.00
411.320	IT Services Expense	\$273.00	\$330.00	\$72.00	\$402.00	\$250.00	\$450.00
411.324	Cell Phone/IPAD/JetPacks Expense	\$6,716.85	\$8,294.69	\$2,910.00	\$11,204.69	\$7,000.00	\$12,000.00
411.327	Radio/Pager Maintenance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$250.00
411.341	Advertising Expense	\$0.00	\$609.18	\$0.00	\$609.18	\$0.00	\$500.00
411.342	Printing Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
411.344	Copy Expense	\$20.00	\$0.00	\$20.00	\$20.00	\$50.00	\$30.00
411.351	Commercial Ins Expense	\$26,500.00	\$25,000.00	\$4,000.00	\$29,000.00	\$29,000.00	\$31,000.00
411.354	Workers Comp Ins Exp	\$28,511.00	\$26,332.00	\$8,715.00	\$35,047.00	\$28,920.00	\$38,730.00
411.361	Electricity Expense	\$3,474.43	\$3,505.58	\$3,650.00	\$7,155.58	\$7,200.00	\$7,300.00
411.362	Natural Gas Expense	\$11,235.97	\$8,007.71	\$8,500.00	\$16,507.71	\$24,700.00	\$17,300.00
411.366	Water Service Expense	\$65.85	\$45.95	\$50.00	\$95.95	\$125.00	\$125.00
411.373	Building Maintenance Expense	\$1,137.68	\$437.62	\$715.00	\$1,152.62	\$1,300.00	\$1,300.00
411.420	Dues/Sub/Membership Exp	\$3,614.20	\$5,349.20	\$0.00	\$5,349.20	\$5,640.00	\$5,640.00
411.430	Refund of Prior Year Real Estate Tax	\$677.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
411.902	Federal Grant Expense	\$93,106.66	\$209,873.59	\$0.00	\$209,873.59	\$0.00	\$0.00
411.905	Miscellaneous Expense	\$85.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
411.950	Fire Police Supplies Expense	\$5,049.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00
	Total Expenses	\$317,145.55	\$386,234.41	\$53,318.81	\$439,553.22	\$233,180.00	\$250,925.00
	net income/(loss)	-\$16,069.99	-\$3,324.53	\$2,708.42	-\$616.11	\$0.00	\$0.00

**Regional Fire Protection -- Basis for Bellefonte Borough Fire Service  
Budget Projections for 2025 - Fire Department**

		Percent of	2025
	TOTAL ASSESSED	Total Assessed	PROJECTED
MUNICIPALITIES	PROPERTY VALUES	Value	BUDGET SHARE
			(in dollars)
			\$250,125.00
<b>Bellefonte - Undines &amp; Logans</b>			
Bellefonte Borough	\$153,210,595	34.95%	\$87,418.69
Benner - portion	\$124,821,680	36.21%	\$90,570.26
Spring - portion	\$149,495,095	28.84%	\$72,136.06
Marion Township	\$0	0.00%	\$800.00
<b>Total</b>	<b>\$427,527,370</b>	<b>100.00%</b>	<b>\$250,925.00</b>

Purchases

From Bobbi Salvanish <bobbisalvanish@gmail.com>

Date Fri 9/20/2024 7:16 AM

To Lori McGowan <lmcgowan@bellefontepa.gov>

List of possible purchases.

Two ventilation battery powered fans. *\$10,784.20 - do thru relief*

Junkyard dog glass cutter *190.75*

New MPD for rope equipment. *889.00*

Thanks and I hope all is well with you.

*Dept: Siamese to put on 5 inch - 6 total - \$9,852.00  
hose*

*Undines : Tool batteries \$14,000.00*

*\$35,715.95*

*411.260*

Fire Equipment Fund  
Fund Analysis

Fund #4

Acct #		Final	2024	2024	2024	2024	2025
		2023	8 months	projected 4 months	Total	Budget	Budget
	Revenue						
301.100	Real Estate Tax Rev - Current	\$35,413.39	\$34,105.79	\$700.00	\$34,805.79	\$35,015.00	\$34,090.00
301.200	Real Estate Tax Rev - Supplement	\$54.75	\$8.64	\$0.00	\$8.64	\$15.00	\$15.00
301.400	Real Estate Tax Rev - Delinquent	\$639.42	\$698.08	\$260.00	\$958.08	\$500.00	\$500.00
341.010	Interest Income	\$56.64	\$39.65	\$10.50	\$50.15	\$50.00	\$50.00
358.110	Fire Protection Revenue (S,B,M)	\$67,722.60	\$43,358.30	\$23,227.60	\$66,585.90	\$66,585.00	\$66,735.00
387.000	Donation Revenue	\$0.00	\$664.30	\$0.00	\$664.30	\$0.00	\$0.00
391.200	Compensation for Loss of Fixed Asset	\$0.00	\$0.00	\$18,000.00	\$18,000.00	\$0.00	\$0.00
	Total Revenue	\$103,886.80	\$78,874.76	\$42,198.10	\$121,072.86	\$102,165.00	\$101,390.00
	Expenses						
411.210	Office Supplies Expense	\$15.00	\$0.00	\$5.00	\$5.00	\$15.00	\$10.00
411.215	Postage Expense	\$10.00	\$0.00	\$5.00	\$5.00	\$10.00	\$5.00
411.750	Equipment Expense	\$0.00	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$0.00
470.000	Payment on Fire Equipment Loans	\$93,418.66	\$80,078.68	\$10,168.62	\$90,247.30	\$87,640.00	\$44,715.00
491.000	Refund of Prior Year Revenues	\$329.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Expenses	\$93,772.91	\$80,078.68	\$35,178.62	\$115,257.30	\$87,665.00	\$44,730.00
492.095	Transfer to Capital Projects Fund	\$15,230.00	\$11,000.00	\$3,500.00	\$14,500.00	\$14,500.00	\$56,660.00
	Total Expenses and Transfers Out	\$109,002.91	\$91,078.68	\$38,678.62	\$129,757.30	\$102,165.00	\$101,390.00
	net income/(loss)	-\$5,116.11	-\$12,203.92	\$3,519.48	-\$8,684.44	\$0.00	\$0.00

**Regional Fire Protection -- Basis for Bellefonte Borough Fire Service  
Budget Projections for 2025 - Fire Equipment**

		Percent of	2025
	TOTAL ASSESSED	Total Assessed	PROJECTED
MUNICIPALITIES	PROPERTY VALUES	Value	BUDGET
			SHARE
			(in dollars)
			\$101,365.00
<b>Bellefonte - Undines &amp; Logans</b>			
Bellefonte Borough	\$154,371,860	34.95%	\$35,427.07
Benner - portion	\$158,453,669	36.21%	\$36,704.27
Spring - portion	\$126,906,660	28.84%	\$29,233.68
Marion Township	\$0	0.00%	\$800.00
<b>Total</b>	<b>\$439,732,189</b>	<b>100.00%</b>	<b>\$102,165.00</b>

Fire Equipment Payments

2025

Logan \$13,355.28 2% loan  
 Logan ~~\$31,355.76~~ bank loan  
\$44,711.04 Total loan payments for 2025

Date Loan  
Paid Off

11/1/2034  
 9/1/2029

Loan  
Balance

\$121,864.69 (as of 9/20/24)  
 \$93,004.07 (as of 9/18/23)

## Analysis of Assessed Property Values for Bellefonte Borough's Shared Fire Service Coverage

Municipality	Fire Coverage Assessed Value Comparison											
Bellefonte Borough	2024	2023	2022	2021	2019	2017	2016	2015	2014	2013	2012	2011
Assessed Value	\$155,018,895	\$154,371,860	\$153,210,595	\$145,193,500	\$144,752,095	\$144,455,225		\$143,815,829	\$143,611,389	\$142,704,724		
Percent of Total Assessment	34.95%	35.10%	35.83%	37.12%	39.10%	39.04%	40%	39.93%	40.81%	41.08%	41.65%	42.87%

Benner Township	2024	2023	2022	2021	2019	2017	2016	2015	2014	2013	2012	2011
Assessed Value	\$160,551,784	\$158,453,669	\$149,495,095	\$143,058,975	\$129,015,060	\$130,345,635		\$124,669,008	\$118,302,860	\$115,124,450		
Percent of Total Assessment	36.21%	36.03%	34.97%	36.57%	34.85%	35.36%	35%	34.61%	33.62%	33.14%	32.54%	31.62%

Spring Township	2024	2023	2022	2021	2019	2017	2016	2015	2014	2013	2012	2011
Assessed Value	\$127,862,110	\$126,906,660	\$124,821,680	\$102,918,945	\$96,406,605	\$94,694,495		\$91,590,850	\$89,912,260	\$89,427,690		
Percent of Total Assessment	28.84%	28.87%	29.20%	26.31%	26.05%	25.59%	25%	25.43%	25.55%	25.74%	25.80%	25.51%

**TOTAL ASSESSED VALUES**                      **\$443,432,789**

**NOTES**

1. Assessed values pulled from the tax assessment property layer on September 24, 2024.
2. The value comparison was not performed in 2020 or 2018.
3. The 2016 percentages were calculated as an average of the eight (8) prior years.
4. The data was compiled by the Centre County Planning and Community Development Office using tax assessment information and GIS boundary data.
5. Assessed values prior to 2013 were not captured nor reported for the calculation.



★ **BOROUGH OF BELLEFONTE** ★  
**STRATEGIC MANAGEMENT PLAN (STMP)**

MAY 2021

PREPARED BY DELTA DEVELOPMENT GROUP, INC.

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## **BACKGROUND INFORMATION**

Bellefonte Borough (Borough) located in Centre County, Pennsylvania, has a total area of 1.85 square miles, and is surrounded by Spring Township.

Founded in 1795, Bellefonte serves as the county seat and is located nine miles northeast of State College, Pennsylvania. The convenient central location of the Borough makes it a very desirable location to live in for its 6,241 residents. The average commute for a working

resident (age 16+) of Bellefonte Borough is 18 minutes. Students in the Borough attend the Bellefonte Area School District.

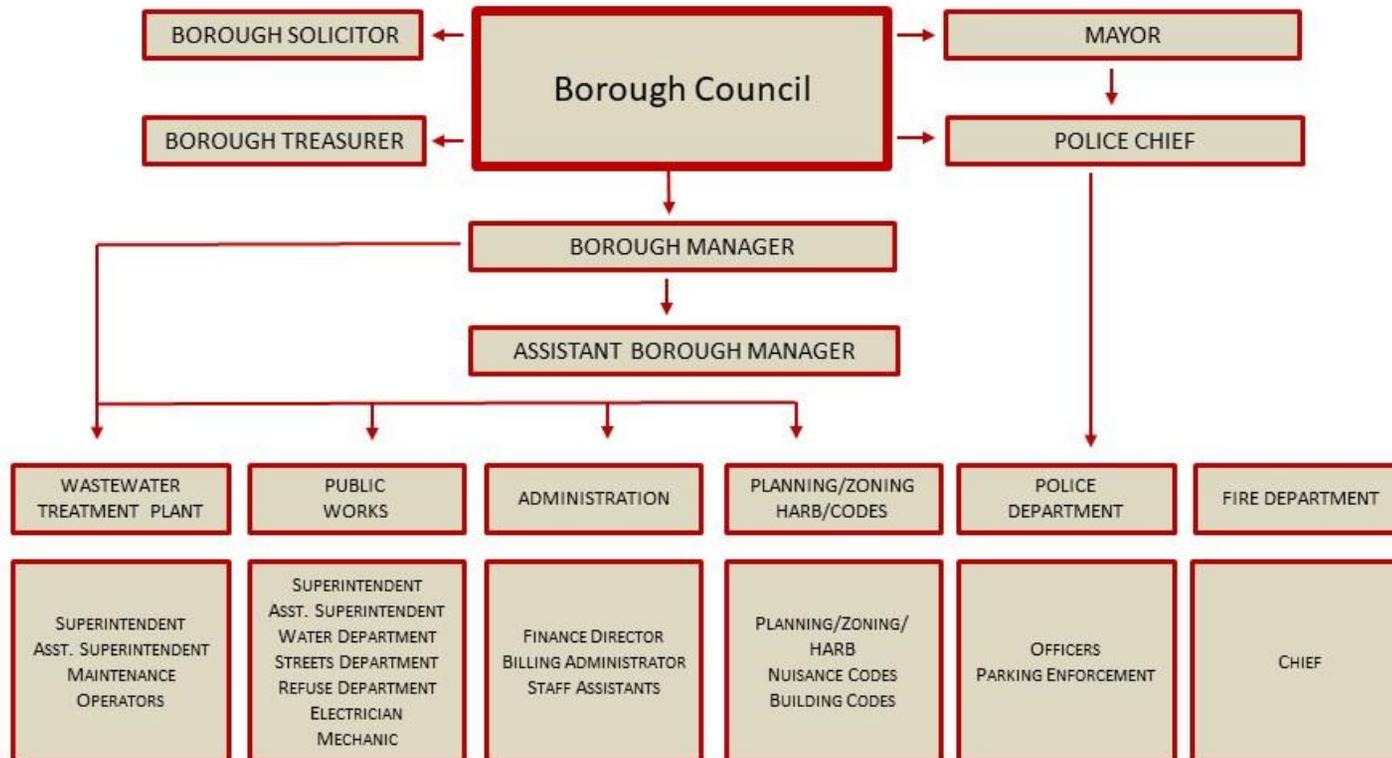


As with other small boroughs, the size of the Borough limits its ability to create new development to expand its tax base. To further compound this issue, the Borough serves as the County Seat and is home to the Centre County Courthouse/Annex Building, the Centre County administration building, and social services. The high percentage of non-taxable real estate, along with the inability to grow, has resulted in a stagnant tax base. Because the Borough relies heavily on real estate taxes to fund its operations, it has been forced to raise its millage rates thereby placing a financial burden on its residents. The purpose of this Plan is to establish short-term and long-term financial and managerial objectives to strengthen the fiscal capacity of the Borough, and to provide long-term community and economic development strategies to strengthen the Borough's tax base.

## **ORGANIZATIONAL STRUCTURE**

Bellefonte Borough is governed by a Borough Council, which consists of 12 members: including the Mayor, Council President, Council Vice President, and President Pro Tempore. The Borough Manager oversees the day-to-day affairs of municipal government. The Manager is charged with responsibility for finance and budgeting, purchasing and all administrative borough matters; a complete organizational hierarchy is available in Figure 1 .

**FIGURE 1 – ORGANIZATIONAL CHART**



**DEMOGRAPHICS**

According to United States Census Bureau’s Population Estimates Program, the Borough had a population of 6,241 in 2019.<sup>1</sup> The 2019 American Community Survey 5-Year Estimates for 2015-2019 reported that 4.4% of the people living in the Borough were Black, 94% were White, approximately 1% were of two or more races, 0.5% were Asian, and 2.6% were of Hispanic origin.<sup>2</sup> The current population and the number of household units in Bellefonte Borough have all increased over the last 10 years and the number of households have decreased. These values are shown in Table 1.

Other statistics contained in the United States Census Bureau’s Population Estimates Program (“V2019”) and the 2019 American Community Survey 5-Year Estimates for 2015-2019 (“2015-2019 ACS”) are detailed below:

- There were 2,967 housing units in the Borough at an average density of 1,596 units per square mile. (2015-2019 ACS)
- There were approximately 2,706 households. The average household size in the Borough was 2.22. (2015-2019 ACS)
- Males accounted for approximately 48.4% of the total population in the Borough and females accounted for 51.6% of the total population. (V2019)
- Approximately 33.5% of all households were made up of individuals, and 10.4% of these households had someone living alone who was 65 years of age or older. (2015-2019 ACS)
- In 2019, the median age of the population was 42.9 years. This was higher than Centre County median age of 32.3 years. Approximately 16.2% of the population in the Borough was under the age of 18. About 20.4 % of the residents in the Borough were over the age of 65. (V2019)
- The median household income from 2015 to 2019 was \$56,250. (2015-2019 ACS)
- Approximately 7.1% of the families in the Borough are classified as living in poverty. This is lower than the national average of 10.5 %. (V2019)
- The median value of an owner-occupied unit in the Borough between 2015-2019 was approximately \$191,600, which is less than Centre County (\$234,900), but more than Pennsylvania (\$180,200). About 45% of the housing units in the Borough were renter-occupied housing units. (2015-2019 ACS)

**TABLE 1 – HOUSEHOLDS**

	2010	2019	2010-2019 PERCENTAGE CHANGE
POPULATION	6,187	6,241	0.9%
HOUSEHOLDS	2,837	2,706	-4.62%
HOUSING UNITS	2,953	2,987	1.15%

<sup>1</sup> [United States Census Bureau – 2019 Population Estimates](#)

<sup>2</sup> [American Community Survey 5-Year Estimates](#)

Table 2 demonstrates comparative income and educational attainment characteristics for Bellefonte Borough, Centre County, Pennsylvania, the U.S., and ten other municipalities also located in proximity to the Borough. The 5-year estimates from the ACS are "period" estimates that represent data collected over a period of time. The primary advantage of using multiyear estimates is the increased statistical reliability of the data for less populated areas and small population subgroups.

**TABLE 2 – COMPARATIVE DEMOGRAPHIC AND AREA CHARACTERISTICS**

MUNICIPALITY	POPULATION	AREA (SQ. MILES)	POP. DENSITY (SQ. MILES)	MEDIAN HOUSEHOLD INCOME	MEDIAN HOME VALUE	FAMILIES BELOW POVERTY LEVEL	HIGH SCHOOL GRADUATES OR HIGHER	BACHELOR'S DEGREE OR HIGHER
BELLEFONTE BOROUGH	6,241	1.85	3,396	\$56,250	\$180,500	7.1%	92.3%	34.4%
SPRING TOWNSHIP	7,700	27.14	284	\$62,793	\$174,800	2.5%	96.5%	36.1%
MARION TOWNSHIP	1,237	22.05	56	\$65,750	\$202,100	4.6%	88.9%	21.4%
WALKER TOWNSHIP	4,629	38.36	121	\$65,027	\$196,300	2.4%	94.0%	23.1%
BENNER TOWNSHIP	9,163	28.35	323	\$58,899	\$170,200	4.8%	86.6%	16.6%
BOGGS TOWNSHIP	2,985	51.62	58	\$56,892	\$163,400	7.5%	87.9%	10.1%
GREGG TOWNSHIP	2,405	46.76	51	\$53,516	\$216,600	14.9%	81.3%	21.1%
HOWARD TOWNSHIP	964	18.92	51	\$67,500	\$165,900	4.0%	91.8%	17.8%
POTTER TOWNSHIP	3,544	58.98	60	\$63,355	\$240,300	6.1%	94.2%	39.1%
CENTRE HALL	1,282	0.62	2,068	\$61,250	\$186,299	9.2%	93.8%	28.9%
UNION TOWNSHIP	1,415	46.74	30	\$64,239	\$160,100	0.7%	94.9%	16.5%
CENTRE COUNTY	153,990	1113	138	\$56,466	\$212,300	6.0%	93.5%	43.7%
PENNSYLVANIA	12,790,505	46,055	278	\$56,951	\$170,500	8.9%	89.9%	30.1%
UNITED STATES	321,004,407	3,796,742	85	\$57,652	\$193,500	10.5%	87.3%	30.9%

*Source: 2015-2019 American Community Survey*

The 2015 to 2019 American Community Survey (ACS) five-year estimate indicates that Bellefonte Borough occupies a unique position, demographically speaking, compared to its neighbors and compared to the average community in Centre County, the Commonwealth of Pennsylvania, and in the United States.

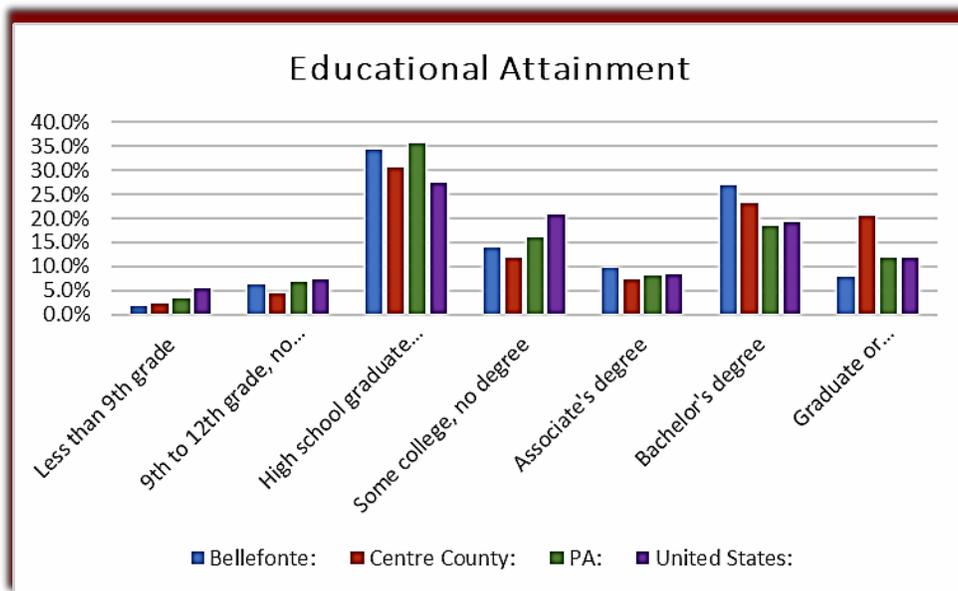
The communities within a short commute of the Pennsylvania State University (Penn State) are home to a greater percentage of college students and college graduates, many of whom are still in study at, or employed by, Penn State. These municipalities (mainly Potter Township, Spring Township, Bellefonte, Centre Hall) see approximately 34.6% of their population having received a bachelor’s degree or higher, compared to 18.1% of the population of the other municipalities that are adjacent to Bellefonte but are further out of reach of Penn State.

The average household income and median home value in Bellefonte Borough is slightly lower than Centre County, Pennsylvania, and the U.S. averages, as well as compared to its nearby contemporaries in Potter Township, Spring Township, and Centre Hall. Bellefonte is significantly denser than any of its neighbors with 6,241 residents living in less than 2 square miles.

In terms of educational attainment, which has a direct correlation to income, the percentage of residents in the Borough who have graduated from high school or higher is 92.3%, which is slightly lower than Centre County, but higher than the state and national averages. The percentage of those in the Borough who have a bachelor’s degree or higher is approximately 26.8%, higher than the county, state, and national percentages.

Figure 2 illustrates the educational attainment for the population that is 25 years and older.

**FIGURE 2 – EDUCATIONAL ATTAINMENT**



Source: 2015-2019 American Community Survey

Data from ESRI Business Analyst was also profiled to exhibit future demographic trends in the Borough, Centre County, Pennsylvania, and the U.S. The median household income in Bellefonte is just slightly lower than Centre County and slightly higher than Pennsylvania as a whole. Median home values in Bellefonte are substantially lower than Centre County. This is due to the older housing stock in the Borough and the lack of new housing developments. It will be important for the Borough to identify areas for new development as the Borough’s tax base is dependent on the value of property (residential and commercial). In terms of population, Bellefonte Borough is growing twice (0.46%) as quickly as Pennsylvania (0.23%), but not as much as Centre County (0.75%), which is closer in growth to the national growth rate (0.77%).

Table 3, Table 4, and Table 5 present ESRI projections for Bellefonte Borough compared to the county, state, and national averages.

**TABLE 3 – MEDIAN HOUSEHOLD INCOME**

MEDIAN HOUSEHOLD INCOME		
	2019	2024
Bellefonte Borough	\$56,250	\$62,503
Centre County	\$56,781	\$65,785
Pennsylvania	\$59,112	\$66,924

*Source: ESRI Business Analyst, March 2020*

**TABLE 4 – MEDIAN HOME VALUE**

AVERAGE VALUE OF OWNER-OCCUPIED HOUSING UNITS– 2024	
BELLEFONTE BOROUGH	\$220,878
CENTRE COUNTY	\$323,093
PENNSYLVANIA	\$275,190
UNITED STATES	\$269,210

*Source: ESRI Business Analyst, March 2020*

**TABLE 5 – POPULATION PROJECTIONS**

MUNICIPALITY:	POPULATION:			2019-2024
	2010	2019	2024	ANNUAL RATE:
BELLEFONTE BOROUGH	6,187	6,241	6,587	0.46%
CENTRE COUNTY	153,990	168,067	174,445	0.75%
PENNSYLVANIA	12,702,379	13,012,438	13,160,675	0.23%
UNITED STATES	308,745,538	332,417,793	345,487,602	0.77%

*Source: ESRI Business Analyst, March 2020*

## **BUSINESS AND INDUSTRY**

As of 2020, ESRI reported 250 businesses located in Bellefonte Borough with about 2,955 jobs in the Borough. Moreover, data from the U.S. Census for 2010 to 2017 shows Bellefonte Borough lost approximately 1,555 jobs over that time period, falling from 4,285 to 2,730 jobs. However,

since 2017 the number of jobs has risen to 2,955--an increase of 225 jobs. So, although the Borough has experienced a turbulent decade, recent years have shown job growth.

There are two primary characteristics that stand out regarding business and industry in the Borough. The first is size of employers located in the Borough--out of a total of 250 businesses in the Borough, 205 businesses employ 10 employees or fewer. Only 45, or 18%, of businesses have more than 10 employees. The Borough is located nine miles from State College; thus, many residents may choose to commute to locations outside of the Borough for employment.

Table 6 presents a complete review of the major industry sectors and the jobs for each sector for fiscal years 2010 through 2017, the most current year for which the datum is available. The following conclusions may be drawn from the data displayed in Table 6.

- Approximately 2,730 persons were employed in the Borough
- The largest industry sectors, as of 2017, were Public Administration, Health Care and Social Assistance, and Educational Services.
- Health Care and Social Assistance experienced the largest increase in the number of jobs in the Borough, from 347 to 476, between 2010 and 2017.
- Public Administration was by far the most dominant industry in the Borough in 2010 employing 1,753 persons, respectively, but has declined by 1,047 persons through 2017: representing a 60% decrease.
- The Utilities and Management Industries have fluctuated (never more than nine employees), but now join the Agriculture, Forestry, Fishing, and Hunting as industries with no employees.

TABLE 6 – INDUSTRY CODE SUMMARY, BELLEFONTE BOROUGH

INDUSTRY	2010	2011	2012	2013	2014	2015	2016	2017	CHANGE
AGRICULTURE, FORESTRY, FISHING AND HUNTING	1	1	1	0	0	0	0	0	-1
MINING, QUARRYING, AND OIL AND GAS EXTRACTION	17	22	0	0	0	4	4	3	-14
UTILITIES	6	5	0	0	0	0	0	0	-6
CONSTRUCTION	192	195	174	184	162	170	163	162	-30
MANUFACTURING	187	192	55	58	42	37	39	48	-139
WHOLESALE TRADE	169	193	29	14	17	26	23	19	-150
RETAIL TRADE	324	399	179	213	197	194	194	189	-135
TRANSPORTATION AND WAREHOUSING	15	24	13	14	16	18	15	18	+3
INFORMATION	30	32	33	33	23	26	25	29	-1
FINANCE AND INSURANCE	83	78	57	51	52	61	76	50	-33
REAL ESTATE AND RENTAL AND LEASING	16	11	9	10	6	3	21	18	+2
PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	106	114	111	121	127	142	132	158	+52
MANAGEMENT OF COMPANIES AND ENTERPRISES	0	3	9	1	0	1	8	9	+9
ADMINISTRATION AND SUPPORT, WASTE MANAGEMENT AND REMEDIATION	31	30	22	8	14	3	9	18	-13
EDUCATIONAL SERVICES	444	430	411	411	377	319	292	319	-125
HEALTHCARE AND SOCIAL ASSISTANCE	347	340	150	175	502	507	494	476	+129
ARTS, ENTERTAINMENT, AND RECREATION	7	21	5	10	12	9	14	14	+7
ACCOMMODATION AND FOOD SERVICES	292	320	219	264	241	222	264	279	-13
OTHER SERVICES (EXCLUDING PUBLIC ADMINISTRATION)	265	249	239	227	269	227	226	215	-50
PUBLIC ADMINISTRATION	1,753	1,445	1,043	1,518	1,174	709	689	706	-1,047
<b>TOTAL JOBS:</b>	<b>4,285</b>	<b>4,104</b>	<b>2,759</b>	<b>3,312</b>	<b>3,231</b>	<b>2,678</b>	<b>2,688</b>	<b>2,730</b>	<b>-1,555</b>

Source: U.S. Census Bureau – American Fact Finder: 5-Year Estimates

In addition to the review and analysis of the Local Employment Dynamics (LED) census data, Delta Development Group, Inc. (Delta) contacted Jacqueline Fuge the Tax Services Director for the State College Borough Tax Office and Centre Tax Agency to identify the top 25 employers (based on total number of employees) within Bellefonte. The employers listed in Table 7 were operating in the Borough in 2020. Centre Care Inc. which operated the Centre Crest Facility moved to College Township in 2021.

**TABLE 7 – BELLEFONTE BOROUGH EMPLOYERS: 2020**

BUSINESS NAME	ADDRESS	EMPLOYEES
CENTRE COUNTY COMMISSIONERS	420 Holmes St, Bellefonte PA, 16823	449
BELLEFONTE AREA SCHOOL DISTRICT	318 N Allegheny St, Bellefonte, PA 16823	398
CENTRE CARE INC.	502 E Howard St, Bellefonte, PA 16823	294
MT. NITTANY MEDICAL HOSPITAL	105 N Allegheny St, Bellefonte, PA 16823	172
COMMONWEALTH BUR OF PAYROLL OPER	1000 E Bishop St, Bellefonte, PA 16823	146
YMCA OF CENTRE COUNTY	125 W High St, Bellefonte, PA 16823	142
MT. NITTANY MED CENTER HEALTH SVC INC	105 N Allegheny St, Bellefonte, PA 16823	110
KELLY SERVICES USA LLC	830 E Bishop St, Bellefonte, PA 16823	83
WITHERITE BUILDING SUPPLIES	1076 E Bishop St, Bellefonte, PA 16823	72
PORT PIZZA LLC	114 High St, Bellefonte, PA 16823	63
GDK DEVELOPMENT INC	901 E Boshop St, Bellefonte, PA 16823	61
BELLEFONTE BOROUGH	236 W Lamb St, Bellefonte, PA 16823	61
POZZA MIA	106 N Spring St, Bellefonte, PA 16823	48
WARDELL & ASSOCIATES INC	310 W Linn St, Bellefonte, PA 16823	42
DIOCESE OF ALTOONA-JOHNSTOWN CATHOLIC	213 E Bishop St, Bellefonte, PA 16823	38
RITE AID PAYROLL MANAGEMENT INC	821 E Bishop St, Bellefonte, PA 16823	37
AMERICAN PHILATELIC SOCIETY	100 Match Factory Pl, Bellefonte, PA 16823	36
GAZ MANAGEMENT Co LLC	127 W Bishop St, Bellefonte, PA 16823	35
OPEN SYSTEMS HEALTHCARE	107 S Spring St STE 2, Bellefonte, PA 16823	33
ARC RESTAURANTS	1074 E Bishop St, Bellefonte, PA 16823	30
BELLEFONTE EMS	369 Phoenix Ave, Bellefonte, PA 16823	30
CENTRE COUNTY LIBRARY	203 N Allegheny St, Bellefonte, PA 16823	29
FAITH CENTRE THRIFT STORE	110 W High St, Bellefonte, PA 16823	29
DOLGENCORP INC	141 S Spring St Bellefonte, 16823	29
JOSEPH C HAZEL INC	216 S Allegheny St, Bellefonte, PA 16823	29

**TAX BURDENS**

When analyzing the revenue-generation potential of a community, one of the important measures is the existing real estate tax burden. As real estate taxes are the primary method for supporting local government services, it is important to understand the potential for generating additional revenue from this source. Since the Borough is competing with other communities for residents and businesses, it is important to understand the current tax burden on Borough residents relative to the neighboring communities in Centre County.

To analyze the real estate tax burden for residents in the Borough, information for 2017 local, county, and school district tax rates was derived using data available from the Pennsylvania Department of Community and Economic Development (DCED). The average assessed home values for the municipalities were provided by the Chief Assessor from the Centre County Assessment Office.

Table 8 shows the average assessed home value and the median tax bills for Bellefonte Borough and 10 neighboring boroughs. The median tax bill in Bellefonte Borough, at \$657.01, is noticeably higher than municipalities neighboring the Borough. In fact, although surrounding communities have higher home values, the Borough’s millage rate puts a substantial tax burden on its residents. For example, the average assessed home value in Potter Township is almost \$17,000 more than that in the Borough, but the median tax bill for Township residents is substantially smaller--more than \$500 less.

**TABLE 8 – REAL ESTATE TAX BURDEN, 2017 – NEIGHBORING COMMUNITIES**

MUNICIPALITY	POPULATION	ASSESSED VALUE	MILLAGE RATE	MEDIAN TAX BILL:
BELLEFONTE BOROUGH	6,282	\$43,040	15.265	\$657.01
BENNER TOWNSHIP	9,163	\$57,832	1.89	\$109.30
BOGGS TOWNSHIP	2,994	\$39,395	4.5	\$177.28
GREGG TOWNSHIP	2,850	\$47,968	3.5	\$167.89
HOWARD TOWNSHIP	964	\$40,555	2	\$81.11
MARION TOWNSHIP	1,237	\$54,285	2	\$108.57
POTTER TOWNSHIP	3,544	\$60,487	1.58	\$95.57
SPRING TOWNSHIP	7,770	\$48,437	4.5	\$217.97
UNION TOWNSHIP	1,415	\$42,745	7	\$299.22
WALKER TOWNSHIP	4,629	\$56,694	1.34	\$75.97
CENTRE HALL BOROUGH	1,282	\$46,358	2.5	\$115.90

*Source: ACS, DCED, Centre County Assessment Office, and Delta Analysis*

Potentially, the tax burden comparison in Table 8 does not adequately express the tax burden issue. Residents in the neighboring communities have higher median incomes and can, therefore, more easily afford to pay higher tax bills. For this reason, in Table 9, the median tax burden for Bellefonte Borough and neighboring communities was further refined by calculating the percentage of an average resident’s median per capita income is used to pay the total real estate tax bill. The median tax burden for Bellefonte Borough and its neighboring communities is calculated by determining what percentage of a resident’s per capita income is used to pay the median tax bill.

Based on that calculation, Bellefonte Borough residents pay the highest percentage (2.32%) of their income for real estate taxes. Residents in neighboring communities pay 1% or less of the median per capita income for real estate taxes; Bellefonte’s residents pay 2.32%. For further comparison, Benner Township has a per capita income more than 300% of that in Bellefonte, but its median tax bill is less than 2.19% of Bellefonte’s. In fact, the next nearest comparable percentage is Union Township, which also has a very similar per capita income (Bellefonte: \$28,327 vs. Union: \$27,783).

As shown in Table 9, most of the residents from neighboring municipalities in Centre County pay between less than 1% of their per capita income for real estate taxes. Meanwhile, Bellefonte residents pay 2.32% of their per capita income. Per Table 9, the percentage of Bellefonte Borough’s tax bill to its per capita income is as great as all comparable municipalities combined, while also earning less.

**TABLE 9 – TAX BURDEN OF NEIGHBORING COMMUNITIES AS PERCENTAGE OF INCOME**

MUNICIPALITY	PER CAPITA INCOME	MEDIAN TAX BILL	% OF TOTAL TAX BILL TO PER CAPITA INCOME
BELLEFONTE BOROUGH	\$28,327.00	\$657.01	2.32%
BENNER TOWNSHIP	\$86,724.00	\$109.30	0.13%
BOGGS TOWNSHIP	\$23,926.00	\$177.28	0.74%
GREGG TOWNSHIP	\$26,410.00	\$167.89	0.64%
HOWARD TOWNSHIP	\$44,748.00	\$81.11	0.18%
MARION TOWNSHIP	\$24,767.00	\$108.57	0.44%
POTTER TOWNSHIP	\$45,052.00	\$95.57	0.21%
SPRINT TOWNSHIP	\$31,777.00	\$217.97	0.69%
UNION TOWNSHIP	\$27,783.00	\$299.22	1.08%
WALKER TOWNSHIP	\$28,635.00	\$75.97	0.27%
CENTRE HALL BOROUGH	\$27,009.00	\$115.90	0.43%

**SUMMARY OF OBSERVATIONS AND FINDINGS**

Approximately 7.1% of families in the Borough are below the poverty line, which is much less than the county, state, and national averages. Between 2015 to 2019, the median household income in the Borough was \$56,250, which was also less than county, state, and national averages. The median value of an owner-occupied unit in the Borough during this same time frame was approximately \$191,600, which is less than Centre County (\$234,900), but more than Pennsylvania (\$180,200).

The number of Borough residents that received a high school diploma is lower than in Centre County, but higher than the Pennsylvania and national averages. While the percentage of the population in the Borough who have bachelor’s degrees, graduate degrees or higher was not as great as Centre County (home to Penn State), the Borough maintained a higher percentage compared to the rest of Pennsylvania and the U.S. The largest industries in the Borough were Public Administration, Health Care and Social Assistance, and Educational Services--all of which require education beyond the high school level.

Enhancing revenue and containing costs will be the focus of this report. The following sections of this report will identify the existing revenue streams for the Borough, the cost of providing major services, and projections for the financial position of the Borough based on logical assumptions and trending from historical analysis. In Step III of this report, short-term, interim strategies will be identified and recommended with a specific action plan, funding approach, and assignments for responsible persons, groups, committees, or agencies.

## STEP I: FINANCIAL CONDITION ASSESSMENT

According to the *Fiscal Management Handbook* published by the DCED Governor's Center for Local Government Services, "Fiscal or financial management is the process of obtaining funds to support the necessary services provided by your municipality and using those funds in an effective and efficient manner." Sound financial management, therefore, requires that local elected and appointed officials understand the financial components of the municipality's financial system and that they make prudent decisions about the allocation of precious, and often limited, community resources. To present a comprehensive review of existing financial conditions in the Borough, this report will focus on the ability of the Borough to generate revenue, the efforts used to continue to provide service delivery through expenditure control, and the budgetary policies and reporting system for decision making.

The analysis of Borough finances focuses on its core revenues and expenditures. These are the revenues and expenditures that are stable and predictable and can be assumed to be part of the general operation from year to year. They exclude one-time revenues, such as proceeds from borrowing and grants and one-time expenditures, such as large capital projects.

If core expenditures exceed core revenues, it is an indication that the Borough has a structural deficit. This indicates that the underlying tax and revenue base does not generate enough revenues to sustain the current level of services being provided by the Borough.

By focusing on the core revenues and expenditures, it is possible to get an accurate picture of the structure of Borough finances. The analysis should provide answers to two key questions:

- Have past revenues been enough to sustain the level of services, or did the Borough have to resort to one-time fixes or reserves to balance budgets?
- Are there adequate resources to sustain the current level of operations into the future, or will a combination of rate increases, new revenues, and spending cuts be needed?

The following analysis is based on yearly Borough reports of general fund revenues and expenditures and the DCED Annual Financial Statements. Some inconsistencies in accounting records and bookkeeping have been found from year to year due to miscoding or mis-categorization and these have been adjusted accordingly. DCED annual reports that were prepared by the Borough auditors were used wherever possible to verify data.

### BASE REVENUE INFORMATION

In 2015, the Borough's general fund revenues were approximately \$3.5 million, which included \$540,823 of Federal Emergency Management (FEMA) funds. The revenues have been on an upward trend since 2015. Table 10 shows the Borough's base revenue from 2015 to 2020.

**TABLE 10 – GENERAL FUND REVENUE, 2015 THROUGH 2020**

YEAR	STATUS	REVENUE	% INCREASE/ DECREASE
2015	Actual	\$3,701,678*	-
2016	Actual	\$3,197,464	-14%
2017	Actual	\$3,309,934	4%
2018	Actual	\$3,498,205	6%
2019	Actual	\$3,670,962	5%
2020	Budget	\$3,783,380	3%

\*includes \$540,823 in FEMA funds Revenue without FEMA: \$3,160,855

Source: Bellefonte Borough Financial Records and Delta Analysis

To further analyze the consistent revenues of the Borough, revenue associated with one-time federal, state, and local government funding was removed, as well as contributions, donations, and transfers. The specific revenue sources that were excluded from future analysis are depicted in Table 11.

**TABLE 11 – EXCLUDED GENERAL FUND REVENUES, 2015 THROUGH 2020**

ACCOUNT DESCRIPTION	2015	2016	2017	2018	2019	2020
EMERGENCY MANAGEMENT	\$540,823	-	-	-	-	-
STATE GRANT REVENUE	\$3,150	-	-	-	-	-
FAÇADE GRANT INCOME	\$20,661	\$23,727	\$5,613	-	-	-
HARB/CLG GRANT REVENUE	-	-	\$2,220	\$10,653	\$11,226	-
COUNTY LIQUID FUELS TAX GRANT	-	-	-	-	\$29,000	-
CONTRIBUTION & DONATION REVENUE	\$3,600	-	-	-	\$1,500	-
DONATION TO POLICE DEP REVENUE	\$2,600	-	-	\$8,902	\$800	-
TRANSFER FROM WATER FUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$95,000
TRANSFER FROM SEWER FUND	\$250,000	\$240,000	\$225,000	\$220,000	\$205,000	\$195,000
TRANSFER FROM REFUSE FUND	\$115,000	\$115,000	\$110,000	\$100,000	\$90,000	\$80,000
<b>TOTAL:</b>	<b>\$1,035,834</b>	<b>\$478,727</b>	<b>\$442,833</b>	<b>\$439,555</b>	<b>\$437,526</b>	<b>\$370,000</b>

Source: Bellefonte Borough Financial Records and Delta Analysis

After these revenue streams were removed from the analysis, the Borough's consistent revenue stream from 2015 to 2019 has increased by 21%. Table 12 shows the Borough's consistent general fund revenue.

**TABLE 12 – ADJUSTED GENERAL FUND REVENUES, 2015 THROUGH 2020**

YEAR	STATUS	REVENUE	% INCREASE DECREASE
2015	Actual	\$ 2,665,844	-
2016	Actual	\$ 2,718,738	2%
2017	Actual	\$ 2,867,101	5%
2018	Actual	\$ 3,058,650	7%
2019	Actual	\$ 3,233,435	6%
2020	Budget	\$ 3,412,380	6%

Source: Bellefonte Borough Financial Records and Delta Analysis

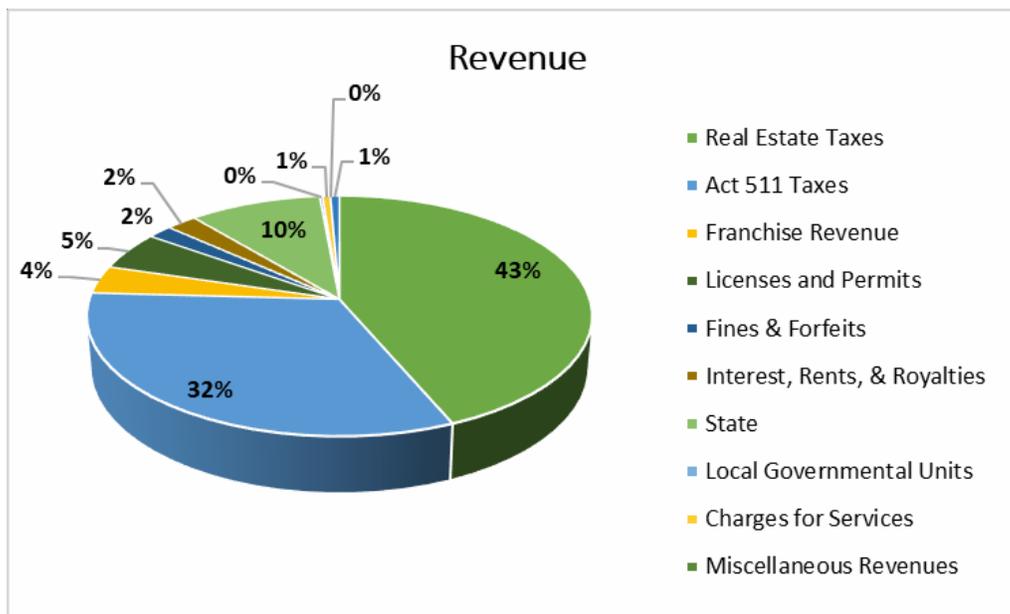
Table 13 depicts the fluctuation in consistent revenue by source from 2015 to 2020.

**TABLE 13 – REVENUE BY SOURCE, 2015 THROUGH 2020**

REVENUE	2015	2016	2017	2018	2019	2020
REAL ESTATE TAXES	\$1,113,599	\$1,108,882	\$1,215,069	\$1,293,998	\$1,408,422	\$1,381,810
ACT 511 TAXES	\$857,158	\$918,734	\$969,446	\$1,012,397	\$1,044,365	\$968,500
FRANCHISE REVENUE	\$114,578	\$119,651	\$128,895	\$124,860	\$121,497	\$117,000
LICENSES AND PERMITS	\$158,702	\$140,846	\$143,524	\$164,760	\$167,798	\$146,500
FOMES % FORFEITURES	\$72,720	\$62,764	\$63,954	\$61,080	\$58,651	\$47,325
INTEREST, RENTS, 7 ROYALTIES	\$49,728	\$51,248	\$54,510	\$69,412	\$73,116	\$67,920
STATE REVENUE, INCLUDING ACT 205 FUNDS	\$268,312	\$276,256	\$270,853	\$278,420	\$312,736	\$300,200
LOCAL GOVERNMENTAL UNITS	\$3,000	\$6,100	\$6,477	\$6,771	\$6,880	\$6,750
CHARGES FOR SERVICES	\$25,726	\$18,708	\$9,598	\$11,555	\$18,206	\$8,375
MISCELLANEOUS REVENUES	\$253	\$475	\$2,154	\$10	\$362	-
OTHER FINANCING SOURCES	\$2,067	\$15,075	\$2,620	\$35,386	\$21,404	\$368,000
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$2,665,844</b>	<b>\$2,718,738</b>	<b>\$2,867,101</b>	<b>\$3,058,650</b>	<b>\$3,233,435</b>	<b>\$3,412,380</b>

Source: Bellefonte Borough Financial Records and Delta Analysis

**FIGURE 3 – 2019 REVENUE BY COURSE**



Source: Bellefonte Borough Financial Records and Delta Analysis

The Borough depends heavily on taxes. The real estate and Act 511 taxes made up 76% of its revenue in 2019

Table 14 indicates that millage rates in Bellefonte have steadily risen since 2015.

**TABLE 14 – MILLAGE RATES FOR BELLEFONTE BOROUGH**

YEAR	MILLAGE RATES
2015	14.3
2016	14.3
2017	15.3
2018	16.0
2019	17.3
2020	17.8

*Source: DCED Municipal Statistics*

Other revenue sources include franchise revenue (4%), license and permitting fees (5%), fines and forfeits (2%), state taxes (10%), and other sources that collectively comprised the remaining 24% of Borough revenue in 2019.

### **REAL ESTATE TAX COLLECTIONS**

As previously stated, one of the largest sources of revenue for the Borough is real estate taxes. The real estate tax revenues are dependent on three factors: property assessments, tax rate, and collection rate. The three factors are co-dependent and interrelated. An increase in either the assessment valuation or the tax rate can result in a decrease in the collection rate as delinquencies increase in the face of higher property tax bills. An increase in the collection rate can reduce the amount of outstanding delinquent taxes and impact future delinquent tax collections.

Beginning in 2015, the Borough began using four special purpose real estate levies for street lighting, fire equipment and the fire department, and recreation. Since levied, these millage rates have remained consistent. Beginning in 2019, the Borough begin implementing a tax levy for ambulance, rescue, and emergency services (EMS) in addition to those previously mentioned. These levies and rates are listed in Table 15.

**TABLE 15 – BELLEFONTE BOROUGH’S SPECIAL PURPOSE MILLAGE RATES**

YEAR	GENERAL PURPOSE	SPECIAL PURPOSE USE					TOTAL
		STREETLIGHTS	FIRE DEPT.	FIRE EQUIPMENT FUND	PARKS & REC.	EMS	
2015	11.3	1	0.74	0.38	0.90	0.0	14.3
2016	11.3	1	0.74	0.37	0.90	0.0	14.3
2017	12.3	1	0.74	0.37	0.90	0.0	15.3
2018	13.0	1	0.74	0.37	0.90	0.0	16.0
2019	13.8	1	0.74	0.37	1.15	0.20	17.3
2020	14.3	0.95	0.74	0.37	1.15	0.25	17.8

*Source: DCED Municipal Statistics and Delta Analysis*

Table 16 shows the history of the Borough assessed value and millage rates from 2015 to 2019. The general-purpose millage rate has been steadily increasing while the certified assessed value has fluctuated. The biggest fluctuation in the certified assessed value was in 2016, which decreased nearly \$1.3 million from 2015. While the certified accessed value has fluctuated the dollars per mill average, each year has remained relatively stable.

**TABLE 16 – ASSESSED VALUE AND MILLAGE RATES, 2015 THROUGH 2019**

YEAR	CERTIFIED ASSESSED VALUE	GENERAL PURPOSE MILLAGE RATES	REAL ESTATE TAX CURRENT YEAR DUE	DOLLARS PER MILL
2015	\$101,125,159	11.25	\$1,138,164	\$101,125
2016	\$99,737,855	11.26	\$1,122,550	\$99,738
2017	\$100,101,640	12.26	\$1,226,746	\$100,102
2018	\$100,973,685	13.01	\$1,313,163	\$100,974
2019	\$101,231,230	13.81	\$1,397,497	\$101,231

*Source: DCED Municipal Statistics and Delta Analysis*

Table 17 shows the Borough collection rate, which has also remained stable throughout these fluctuations and is relatively high, demonstrating a high success rate for the Borough regarding the collection of real estate taxes. In 2019, the Borough collected \$1,360,404 in current real estate taxes. This represented the highest amount collected during the period analyzed as well as the highest collection rate at 97%.

**TABLE 17 – REAL ESTATE TAX COLLECTION RATE, 2015 THROUGH 2019**

	ACTUAL 2015	ACTUAL 2016	ACTUAL 2017	ACTUAL 2018	ACTUAL 2019
ASSESSED VALUE	\$101,125,159	\$99,737,855	\$100,101,640	\$100,973,685	\$101,231,230
REAL ESTATE TAX LEVY (MILLS)	11.26	11.26	12.26	13.01	13.81
TAXES BILLED	\$1,138,164	\$1,122,550	\$1,226,746	\$1,313,163	\$1,397,497
ACTUAL COLLECTION	\$1,078,407	\$1,078,370	\$1,180,299	\$1,263,069	\$1,360,404
COLLECTION RATE	95%	96%	96%	96%	97%

*Source: Bellefonte Borough Certified Assessed Valuations, Delta Analysis*

### **ACT 511 TAXES**

Pennsylvania’s Local Tax Enabling Act (Act 511 of 1965) empowers municipalities and school districts to levy a variety of different taxes to support general fund revenue. These taxes, which are commonly referred to as Act 511 taxes, are subject to maximum limitations based on the class of a municipality and/or school district. If only one taxing body levies the tax, the tax can be levied at its legal limit. However, if both taxing bodies levy the tax, the assessment must be shared equally between the municipality and school district. Unlike local property taxes, which tend to lag changes in the economy, Act 511 taxes respond quickly to market conditions. This is particularly true for Act 511 taxes that are assessed on a flat-rate basis, such as the per capita tax, occupation tax, and local services tax (LST).

The Act 511 taxes levied by the borough include: earned income tax, real estate transfer tax, and local service tax (LST). Three of the Act 511 taxes are split between the Borough and the school district: local service taxes, earned income tax (including act 24), and real estate transfer taxes. The Borough does not currently levy taxes on business privilege taxes for wholesale or retail trade, mechanical devices, amusement, or landfill. illustrates the Act 511 tax rates levied by the Borough (Table 18). Although business privilege taxes could provide a new revenue source for the Borough, they are a deterrent for attracting new business and industry.

**TABLE 18 – BELLEFONTE BOROUGH – ACT 511 TAX RATES**

ACT 511 TAXES	BOROUGH	BELLEFONTE	SCHOOL DISTRICT
	LEGAL LIMIT	TAX AMOUNT	TAX AMOUNT
LOCAL SERVICES TAX (LST)	\$52	\$47	\$5
EARNED INCOME	1% (residents and non-resident)	0.5% (resident)	0.50%
EARNED INCOME – ACT 24		1% (non-resident)	0.55%
REAL ESTATE TRANSFER	1%	0.50%	0.50%
MECHANICAL DEVICES	10%	-	-
AMUSEMENT	10%	-	-
LANDFILL	6%	-	-
BUSINESS PRIVILEGE	1 mill wholesale	-	-
	1 1/2 mills retail	-	-
	No limit on other businesses	-	-

*Source: DCED Taxation Manual and DCED Municipal Statistics*

Act 511 taxes have increased from \$857,158 in 2015 to over \$1 million dollars in 2019, which was about 32% of the general fund revenue for the Borough. The Act 511 taxes are an important part of the overall revenue base for the Borough, especially the earned income tax, which provides most the of the Act 511 revenue.

Table 19 provides a detailed summary of the Act 511 collections for 2015 to 2019, and the budgeted amounts for 2020.

**TABLE 19 – ACT 511 REVENUE BY CATEGORY 2015 THROUGH 2020**

ACT 511 TAXES	2015	2016	2017	2018	2019	2020
EARNED INCOME TAX	\$665,938	\$726,474	\$766,004	\$780,893	\$819,643	\$775,000
REAL ESTATE TRANSFER TAX	\$85,908	\$88,472	\$92,077	\$122,914	\$108,192	\$88,500
LST TAX	\$105,311	\$103,788	\$111,366	\$108,590	\$116,530	\$105,000
<b>TOTAL ACT 511 TAXES</b>	<b>\$857,158</b>	<b>\$918,734</b>	<b>\$969,446</b>	<b>\$1,012,397</b>	<b>\$1,044,365</b>	<b>\$968,500</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

### **EARNED INCOME TAX (EIT)**

The EIT is based on residents’ earnings. The tax is assessed on wages, salaries, and net profits from unincorporated businesses. Pass-through entities, including limited liability corporations, are considered unincorporated businesses for tax purposes. The rate is capped at 1% for most municipalities. The Borough enacted Act 24 for EIT in 2015.

The EIT can be a difficult tax to collect, as employers are only responsible for collecting from residents of the municipality where the employer does business. Other residents are expected to self-report the tax, make quarterly payments, and file a final return with supporting documentation by April 15 of the subsequent year. In the past, the Pennsylvania Department of Revenue provided school districts with earned income data that was reported to the state, but this information is typically about two years old. Because many people are relatively transient and others work from home offices, there are significant challenges to finding reliable data sources. Even with the best collection methods in place, net profits from unincorporated businesses and income earned by transient renters can be missed.

### **REAL ESTATE TRANSFER TAX**

The real estate transfer tax is dependent upon property sales. From 2015 to 2018, Borough real estate transfer tax increased by 43%. However, in 2019 the Borough only collected \$108,192, which was \$14,721 less than in 2018, resulting in a 12% decrease. The Borough has budgeted \$88,500 in transfer tax for 2020, 18% less than 2019.

### **LOCAL SERVICES TAX (LST)**

The LST is a flat-rate tax remitted by employers engaged in business within the taxing jurisdiction. The tax is assessed by the employer on all employees and is capped at \$52 per person each year, regardless of the number of political subdivisions in which a person may find employment.

All \$52 of the LST collected is remitted to the municipality where the employee works. This tax is held at a constant \$52, which means that the annual revenue derived from this source will stay constant unless businesses begin to expand and hire more people. The legislation also requires that all persons with an annual income less than \$12,000 must be provided with an “up front” exemption from the tax. The Borough collects \$47 of the LST and the Bellefonte Area School District collects \$5.

### ***OTHER MAJOR REVENUE SOURCES***

The Borough gains about 24% of its revenue from non-tax sources. Some of these sources are stable and even grow over time; others are dependent on external factors.

### ***LICENSE AND PERMITS REVENUE***

In 2019, the Borough received \$167,798 in license and permit revenue. The revenue from licenses and permits appears to have fluctuated throughout the past five years. There was a large increase in 2018 to \$164,760. In 2018, the revenue for street opening permits and parking meter revenue increased greatly; this is probably the reason for the overall increase of revenue in this category for 2018. License and permits account for approximately 5% of the total revenue for the Borough.

**TABLE 20 – LICENSES AND PERMITS, 2015 THROUGH 2020**

LICENSES AND PERMITS	2015	2016	2017	2018	2019	2020
LICENSE & PERMIT	-	\$150	-	-	-	-
STREET OPENING PERMIT	\$16,810	\$8,680	\$13,270	\$20,210	\$27,380	\$15,000
DUMPSTER PERMIT	\$275	\$125	\$150	\$500	\$275	\$200
PRELIM/FINAL SUB/LAND DEV PLAN	\$1,845	-	\$1,605	-	\$2,535	-
SITE PLAN REVIEW FEE	\$765	-	\$750	-	-	-
ZONING/SUB/LAND DEV PERMIT	-	-	\$460	\$1,545	-	-
ZONING VARIANCE APPLICATION	\$400	\$400	\$400	\$1,700	\$400	-
ZONING PERMIT FEE	\$1,650	\$1,450	\$1,100	\$2,110	\$2,375	\$2,200
FENCE PERMIT	\$50	-	\$50	-	-	-
SIGN PERMIT	\$670	\$650	\$340	\$150	\$360	\$100
OTHER PERMIT	150	-	\$325	\$250	\$75	-
PARKING METER	\$128,697	\$118,911	\$112,997	\$126,195	\$114,838	\$115,000
PARKING PERMIT -LOTS A & D	\$6,450	\$9,110	\$9,827	\$10,685	-	-
PARKING PERMIT	\$940	\$1,370	\$2,250	\$1,415	\$19,560	\$14,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>\$158,702</b>	<b>\$140,846</b>	<b>\$143,524</b>	<b>\$164,760</b>	<b>\$167,798</b>	<b>\$146,500</b>

## INTERGOVERNMENTAL REVENUES

### STATE REVENUES

The Borough receives revenues through the state government. Table 21 shows the money that the Borough receives from the Commonwealth. Over the past five years the Borough has received state grant money, which was removed from this analysis. The Act 205 Pension State Aid accounts for the largest portion of this revenue. The second largest source of state revenue comes from the Fireman’s Relief Association of Bellefonte. This source of revenue has fluctuated throughout the past five years, with 2019 receiving the highest amount of state revenue.

**TABLE 21 – STATE REVENUE, 2015 THROUGH 2020**

STATE REVENUE	2015	2016	2017	2018	2019	2020
PUBLIC UTILITY REALTY TAX	\$2,550	\$2,549	\$2,394	\$2,538	\$2,398	\$2,100
LIQUOR LICENSE	\$2,250	\$2,050	\$2,250	\$2,600	\$1,900	\$1,900
ACT 205 PENSION STATE AID	\$227,408	\$236,231	\$234,001	\$243,588	\$276,507	\$265,000
FIREMAN’S RELIEF ASSOC	\$34,317	\$34,182	\$30,979	\$28,233	\$30,588	\$30,000
ACT 13	\$1,787	\$1,244	\$1,229	\$1,460	\$1,343	\$1,200
<b>TOTAL STATE</b>	<b>\$268,312</b>	<b>\$276,256</b>	<b>\$270,853</b>	<b>\$278,420</b>	<b>\$312,736</b>	<b>\$300,200</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

### LOCAL GOVERNMENTAL UNITS

Table 22 shows the local governmental revenue for the Borough. A majority of the local governmental funds comes from the County contract with Centre Area Transportation Authority (CATA). The Borough has an agreement with the County where it provides a base amount of

\$6,500 which is then escalated to the percent increase that the Borough then is directed to pay to CATA. This yearly contract with CATA provides the bus services throughout the Borough. Overall, the total local governmental revenue has steadily increased except in 2016, when the CATA contract increased by \$3,600.

Since this increase, the CATA contract revenue has continued to increase each year and is projected to continue to increase into 2020.

**TABLE 22 – LOCAL GOVERNMENTAL UNITS, 2015 THROUGH 2020**

LOCAL GOVERNMENTAL UNITS	2015	2016	2017	2018	2019	2020
FIRE PROTECTION ADMIN SERVICES	\$1,000	\$500	\$600	\$600	\$400	\$250
COUNTY CATA CONTRACT REVENUE	\$2,000	\$5,600	\$5,877	\$6,171	\$6,480	\$6,500
<b>TOTAL LOCAL GOV'T REVENUE</b>	<b>\$3,000</b>	<b>\$6,100</b>	<b>\$ 6,477</b>	<b>\$ 6,771</b>	<b>\$ 6,880</b>	<b>\$ 6,750</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

### **FINES AND FORFEITS REVENUES**

Revenue from fines and forfeits makes up approximately 2% of the revenue for the Borough. This source of revenue has decreased 19% since 2015. The highest sources of income are parking violation fines and District Magistrate fine revenue (see Table 23)

**TABLE 23 – FINES AND FORFEITS REVENUE, 2015 THROUGH 2020**

FINES & FORFEITS	2015	2016	2017	2018	2019
DOG FINE REVENUE	\$240	\$135	\$230	\$50	\$80
DISTRICT MAGISTRATE FINE REVENUE	\$21,005	\$25,552	\$23,887	\$22,290	\$17,669
PROBATION OFFICE FINE REVENUE	\$13,260	\$8,578	\$9,964	\$9,257	\$8,362
RESTITUTION	\$169	\$342	\$109	\$2,268	\$86
DUI CHECKPOINT FINE REVENUE	-	-	\$350	\$941	-
ORDINANCE VIOLATION REV CODES	\$2,275	\$150	-	\$100	\$50
STATE POLICE FINE REVENUE	\$3,003	\$2,616	\$3,245	\$3,189	\$2,948
PARKING FINE REVENUE	\$32,767	\$25,342	\$26,169	\$22,986	\$29,455
BOOT FINE REVENUE	-	\$50	-	-	-
<b>TOTAL FINES AND FORFEITS REVENUE</b>	<b>\$72,720</b>	<b>\$62,764</b>	<b>\$63,954</b>	<b>\$61,080</b>	<b>\$58,651</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

### **CHARGES FOR SERVICES REVENUE**

Revenue from the charges for the Borough's services make up 1% of total revenue for the Borough (see Table 24). This source of revenue has fluctuated over the past few years. The Borough received the most revenue for charges for services in 2015, when it collected \$25,726. In the following two years, this revenue decreased and hit a record low in 2017, when only \$9,598 was collected. In 2018 and 2019 the revenue collected began to increase and reached \$18,206 in 2019. However, in 2020 only \$8,375 is projected to be collected, a 67% decrease from 2015. Finally, of note is the billing done for Crossing Guard Revenue. The Borough pays for the cost of providing crossing guard services and is then reimbursed by the Bellefonte Area School District for approximately 50% of the costs.

**TABLE 24 – CHARGES FOR SERVICE REVENUE, 2015 THROUGH 2020**

CHARGES FOR SERVICE	2015	2016	2017	2018	2019	2020
LIEN LETTER FEE REVENUE	-	-	\$5	\$15	\$10	-
TASK FORCE REIMBURSEMENT REVENUE	\$1,503	\$4,498	-	\$2,238	\$8,703	-
CROSSING GUARD REVENUE	\$9,528	\$8,835	\$7,133	\$6,725	\$7,253	\$6,600
FALSE ALARM REVENUE	\$1,500	\$1,100	\$650	\$597	\$400	\$200
SALE OF ACCIDENT REPORT REVENUE	\$1,395	\$1,140	\$810	\$780	\$690	\$675
SALE OF MAPS, PUBS, PUBLIC RECORD	\$117	-	-	-	-	-
SEWER DYE TEST REVENUE	\$1,249	\$1,197	\$1,000	\$1,199	\$1,150	\$900
SERVICES PROVIDED BU ST DEPT	\$3,280	\$1,837	-	-	-	-
CDBG STAFF REIMBURSEMENT REVENUE	\$7,154	\$100	-	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$25,726</b>	<b>\$18,708</b>	<b>\$9,598</b>	<b>\$11,555</b>	<b>\$18,206</b>	<b>\$8,375</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

### **FRANCHISE REVENUE**

The Borough receives franchise revenue from cable TV, which accounts for 4% of the total general fund revenue. Table 25 shows the past five years of franchise revenue as well as the projected funds for 2020.

**TABLE 25 – FRANCHISE REVENUE, 2015 THROUGH 2020**

FRANCHISE REVENUE	2015	2016	2017	2018	2019	2020
FRANCHISE REVENUE (CABLE TV)	\$114,578	\$119,651	\$128,895	\$124,860	\$121,497	\$117,000
<b>TOTAL FRANCHISE REVENUE</b>	<b>\$114,578</b>	<b>\$119,651</b>	<b>\$128,895</b>	<b>\$124,860</b>	<b>\$121,497</b>	<b>\$117,000</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

### **OTHER REVENUES**

The Borough also receives revenues from other financing sources, interest rents and royalties, and other miscellaneous revenues. The use of assets and reserve funds are included to balance the 2020 budget. These funds are not technically “revenue,” however, they are secured funds and budgeted to offset the 2020 expenses for various. Table 26 illustrates the various types of revenue by category. None of these revenues provide a significant portion of the overall revenue base.

**TABLE 26 – OTHER REVENUE, 2015 THROUGH 2020**

OTHER REVENUES	2015	2016	2017	2018	2019	2020
<b>OTHER FINANCING SOURCES</b>						
SALE OF FIXED ASSETS REVENUE	\$3	-	-	-	-	-
SALE OF FIXED ASSETS REVENUE- POLICE	\$80	-	\$1,250	\$1,175	\$1,955	-
SALE OF FIXED ASSETS REVENUE-ST	\$1,985	\$5,151	\$1,370	\$34,211	\$14,072	\$1,000
COMPENSATION FOR LOSS OF GFA	-	\$9,924	-	-	-	-
ASSETS AND RESERVE FUNDS	-	-	-	-	-	\$368,000
REFUND OF PRIOR YEARS EXP.	-	-	-	-	\$5,377	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$2,067</b>	<b>\$15,075</b>	<b>\$2,620</b>	<b>\$35,386</b>	<b>\$21,404</b>	<b>\$369,000</b>
<b>MISCELLANEOUS REVENUES</b>						
MISCELLANEOUS REVENUE	\$63	\$310	-	\$10	\$22	-
MISC. REVENUE – POLICE DEPT.	\$175	\$125	-	-	\$200	-
MISCELLANEOUS REVENUE-ST	-	-	\$2,154	-	\$130	-
NSF FEE REVENUE	\$15	\$40	-	-	\$10	-
<b>TOTAL OTHER MISC. REVENUES</b>	<b>\$253</b>	<b>\$475</b>	<b>\$2,154</b>	<b>\$10</b>	<b>\$362</b>	<b>-</b>
<b>INTEREST, RENTS, &amp; ROYALTIES</b>						
INTEREST INCOME – CHECKING/SAVINGS	\$2,313	\$2,908	\$6,225	\$18,777	\$21,996	\$17,000
TOWER RENTAL	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
CW TANK RENTAL REVENUE SPRINT	\$15,870	\$17,179	\$18,251	\$18,251	\$18,251	\$18,250
CW TANK RENTAL REV - AT&T	\$28,200	\$28,200	\$28,200	\$30,315	\$31,020	\$31,020
METER BAG RENTAL REVENUE	\$2,145	\$1,730	\$635	\$870	\$569	\$450
OTHER RENTAL INCOME	-	\$30	-	-	\$80	-
<b>TOTAL INTEREST, RENTS &amp; ROYALTIES REVENUE</b>	<b>\$49,728</b>	<b>\$51,248</b>	<b>\$54,510</b>	<b>\$69,412</b>	<b>\$73,116</b>	<b>\$67,920</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

### BASE EXPENSE INFORMATION

The Borough's 2019 total general operating expenditures are \$3,422,530. The general fund includes most of the Borough activities. The Borough provides police services, crossing guards, parking enforcement, code enforcement, community development, planning, street services, funds for the HARB, and zoning services. Table 27 depicts the Boroughs total expenditures for the past five years.

**TABLE 27 – TOTAL GENERAL FUND EXPENDITURES, 2015 THROUGH 2019**

EXPENDITURE BY DEPARTMENT	2015	2016	2017	2018	2019	2020
LEGISLATIVE BODY - COUNCIL	\$49,263	\$50,359	\$45,001	\$43,864	\$47,390	\$47,700
ADMINISTRATION - EXECUTIVE	\$115,416	\$118,628	\$120,647	\$129,205	\$125,610	\$131,895
ADMINISTRATION - MAYOR	\$5,025	\$4,674	\$4,293	\$3,502	\$3,384	\$3,690
TREASURER	\$1,815	\$1,815	\$1,782	\$1,815	\$2,271	\$2,465
R/E TAX COLLECTOR	\$6,499	\$6,154	\$6,435	\$7,153	\$6,472	\$6,875
GENERAL GOVERNMENT	\$501,201	\$469,401	\$494,451	\$518,505	\$533,139	\$549,050
POLICE	\$1,542,419	\$1,360,093	\$1,327,621	\$1,319,772	\$1,417,013	\$1,426,265
CROSSING GUARDS	\$18,972	\$17,029	\$12,944	\$12,556	\$13,574	\$13,775
PARKING ENFORCEMENT	\$0	\$94,604	\$74,823	\$96,515	\$70,530	\$311,450
CODE ENFORCEMENT	\$9,582	\$5,017	\$5,636	\$5,745	\$7,357	\$7,105
COMMUNITY DEVELOPMENT, PLANNING, & ZONING	\$43,052	\$43,732	\$42,620	\$53,026	\$46,503	\$5,355
STREETS	\$1,180,443	\$673,173	\$876,776	\$1,364,216	\$789,193	\$896,950

OTHER EXPENSES	\$148,886	\$229,194	\$210,640	\$211,831	\$238,454	\$258,470
HARB	\$893	\$698	\$1,353	\$1,637	\$4,140	\$4,835
TRANSFERS	\$117,500	\$88,588	\$117,500	\$117,500	\$117,500	\$117,500
<b>TOTAL</b>	<b>\$3,740,966</b>	<b>\$3,163,158</b>	<b>\$3,342,522</b>	<b>\$3,886,843</b>	<b>\$3,422,530</b>	<b>\$3,783,380</b>

To further analyze the consistent expenses of the Borough, expenses associated with one-time capital improvement projects, transfers, equipment expenses, and grant expenditures were removed. The specific expenditures that were excluded from the future analysis are depicted in Table 28.

**TABLE 28 – EXCLUDED GENERAL FUND EXPENSES, 2015 THROUGH 2020**

ACCOUNT DESCRIPTION	2015	2016	2017	2018	2019	2020
CAPITAL EXPENDITURES- GG	\$0	\$1,398	\$0	\$0	\$0	\$0
EQUIPMENT MAINT AGREE EXP-GG	\$100	\$0	\$0	\$0	\$0	\$0
WAYFINDING GRANT EXP KD/P/Z	\$0	\$0	\$0	\$0	\$563	\$0
CLG GRANT MATCH KD/P/Z	\$0	\$0	\$0	\$6,430	\$1,980	\$0
CAPITAL EXPEND-LAMB ST PROJ	\$559,852	\$0	\$0	\$0	\$0	\$0
LEASE/LOAN PYMTS-NEW EQUIPMENT	\$911	\$39,802	\$0	\$0	\$0	\$0
COUNTY LIQUID FUELS GRANT EXP	\$0	\$0	\$0	\$7,196	\$0	\$0
CONTRIB TO NITT VAL JT REC AU	\$6,187	\$6,187	\$6,187	\$1,476	\$6,187	\$6,190
FAÇADE GRANT EXPENSE	\$20,661	\$23,726	\$5,613	\$0	\$0	\$0
TRANSFERS	\$117,500	\$88,588	\$117,500	\$117,500	\$117,500	\$117,500
<b>SUBTOTAL:</b>	<b>\$705,211</b>	<b>\$159,701</b>	<b>\$129,300</b>	<b>\$132,602</b>	<b>\$126,230</b>	<b>\$123,690</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

During the last five years, expenses have varied, with the years 2018 through 2020 featuring particularly erratic expenses. For example, 2018 featured a near 17% increase from 2017—an almost 10% surge from the succeeding increase. The surge in expenses in 2018 was largely due to street-related costs stemming from a parking lot design project. This was followed by a 12.2% drop in 2018, which is almost negated by an 11.02% projected increase in 2020. Overall, since 2015 there has been a 20% increase in expenses with a 14% increase between 2020 and 2017 alone. See Table 29.

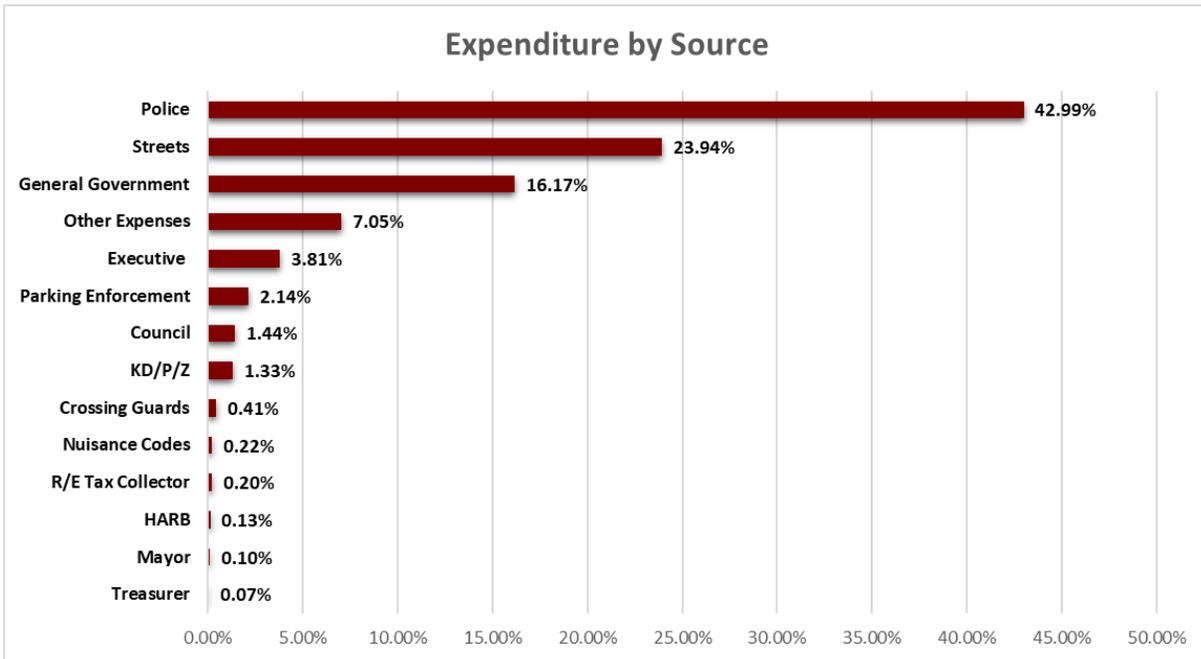
**TABLE 29 – GENERAL FUND EXPENSES, 2015 THROUGH 2020**

YEAR	STATUS	EXPENDITURES	% INCREASE/DECREASE
2015	Actual	\$3,035,754	-
2016	Actual	\$3,003,458	-1.06%
2017	Actual	\$3,213,223	6.98%
2018	Actual	\$3,754,241	16.84%
2019	Actual	\$3,296,301	-12.20%
2020	Budgeted	\$3,659,690	11.02%

Source: Bellefonte Borough Financial Records, Delta Analysis

After these expenses were removed from the analysis, the Borough’s 2019 total general operating expenditures are \$3,296,301. The three largest expenditure categories in 2019 are the police department (43%), the street department (24%), and general government expenditure (16%).

**FIGURE 4 – 2019 EXPENDITURES BY USE**



Source: Bellefonte Borough Financial Records, Delta Analysis

Employee salaries and benefits are included in the category that they correlate with, but combined, salaries made up approximately 46% of total expenditures while employee benefits made up approximately 26% of Borough expenditures for 2019.

**LEGISLATIVE – COUNCIL**

Since 2015, legislative expenditures have fluctuated annually (Table 30). In 2015, council expenses were \$49,263, followed by a slight increase to \$50,359 in 2016. In 2017, expenses decreased by 11%. Expenses decreased further in 2018 to a total of \$43,864, representing the fewest legislative expenditures between 2015 and 2020. In 2019, these expenses increased 8%, and thus accounted for 1.4% of all expenditures in 2019. Throughout this time however, C-Net, a network for televised broadcasts of council meetings, has remained the largest council expense—accounting for 34% of all its expenditures.

**TABLE 30 – LEGISLATIVE BODY COUNCIL EXPENDITURES, 2015 THROUGH 2020**

LEGISLATIVE	2015	2016	2017	2018	2019	2020
ELECTED OFFICIALS’ STIPEND EXP	\$13,500	\$13,246	\$13,125	\$13,375	\$13,500	\$13,500
OTHER BENEFITS	-	\$27	-	-	-	-
SOCIAL SECURITY	\$1,033	\$1,014	\$918	\$1,023	\$1,033	\$1,035
OFFICE SUPPLIES	\$50	\$75	\$75	\$190	\$242	\$150
POSTAGE	\$110	\$100	\$100	\$100	\$100	\$100
FUEL	\$30	\$13	-	\$20	-	\$40
SUPPLIES	\$121	\$15	\$239	\$15	\$27	-
MINOR EQUIPMENT	\$2,750	\$564	\$477	\$348	\$3,737	\$1,500
LEGAL	-	\$7,583	\$2,414	-	-	\$1,000
DATE PROCESSING	\$784	\$1,424	\$2,625	\$3,106	\$3,240	\$2,200

IT SERVICES	\$4,120	\$4,080	\$4,307	\$3,409	\$3,062	\$3,400
TELEPHONE	30	\$50	\$75	\$100	\$115	\$125
INTERNET EXPENSE	\$65	\$65	\$75	\$100	\$200	\$225
C-NET	\$15,002	\$15,187	\$15,634	\$15,843	\$16,232	\$16,555
ADVERTISING	\$595	706	\$725	\$585	\$391	\$500
PRINTING	-	\$72	-	\$72	\$48	\$35
COPY	\$100	\$125	\$150	\$150	\$200	\$190
COMMERCIAL INS	\$2,700	\$2,850	\$500	\$550	\$600	\$550
WORKERS COMP INS	\$7,750	-	-	-	-	-
ELECTRICITY EXPENSE	\$50	\$150	\$96	\$137	\$117	\$170
BUILDING MAINTENANCE/UPGRADE	-	-	-	\$1,020	\$110	\$200
MEMBERSHIP/DUES/SUB	\$115	\$295	300	\$1,300	\$310	\$1,325
CONF/MEETING/SEMINARS	\$359	\$2,719	3,168	\$2,421	\$3,811	\$2,900
CENSUS 2020 SUPPLIES	-	-	-	-	-	\$2,000
FOUNTAIN REPAIRS	-	-	-	-	\$315	-
<b>SUBTOTAL LEGISLATIVE COUNCIL</b>	<b>\$49,263</b>	<b>\$50,359</b>	<b>\$45,001</b>	<b>\$43,864</b>	<b>\$47,390</b>	<b>\$47,700</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

### ***ADMINISTRATIVE – EXECUTIVE***

The administrative expenses account was almost 4% of the total expenditures in 2019 (Table 31). Aside from 2019, when expenses decreased 3% following 2018, expenditures have been increasing since 2015. Projected expenses for 2020 are estimated to be \$131,895, which represents a 14% increase since 2015. Moreover, executive salaries of appointed officials have consistently accounted for the single largest expense since 2015 and have generally been increasing. While there was a decline in 2019, an increase is currently projected for 2020.

**TABLE 31 – ADMINISTRATIVE – EXECUTIVE EXPENDITURES – 2015 THROUGH 2020**

ADMINISTRATION	2015	2016	2017	2018	2019	2020
EXECUTIVE SALARY (APPOINTED)	\$79,587	\$82,161	\$87,194	\$96,045	\$92,883	\$95,300
EXECUTIVE SS (APPOINTED)	\$6,038	\$6,229	\$6,606	\$7,274	\$7,074	\$7,245
OTHER BENEFITS	-	\$235	-	-	-	\$40
HEALTH INSURANCE	\$8,398	\$10,064	\$11,069	\$10,705	\$11,032	\$11,675
RETIREMENT	\$10,742	\$12,963	\$6,129	\$5,988	\$5,848	\$7,000
HEALTHCARE – IN HOUSE	\$1,008	-	\$1,780	\$1,273	\$842	\$1,300
LIFE INS	\$277	\$284	\$283	\$285	\$286	\$300
OFFICE SUPPLIES	\$100	\$150	\$200	\$225	\$200	\$190
POSTAGE	\$75	\$50	\$99	\$75	\$100	\$75
FUEL	\$193	\$120	\$287	\$408	\$103	\$400
MINOR EQUIPMENT	\$120	-	-	-	\$628	\$300
DATA PROCESSING	\$130	\$130	\$140	\$140	\$140	\$130
IT SERVICES	\$3,600	\$4,002	\$3,488	\$3,486	\$2,822	\$3,550
TELEPHONE	\$200	\$251	\$400	\$570	\$500	\$575
CELL PHONE	-	-	-	-	\$240	\$240
INTERNET	\$66	-	\$150	\$150	\$150	\$175
PRINTING	-	\$8	-	-	-	\$35
COPY	\$100	\$100	\$125	\$150	\$140	\$140
COMMERCIAL INS	\$500	\$750	\$975	\$1,000	\$1,000	\$1,300
WORKERS COMP INS	\$2,500	\$200	\$200	\$155	\$180	\$150
ELECTRICITY	\$157	\$200	\$180	\$197	\$116	\$150
CONF/MEETING	\$456	\$71	\$71	\$112	-	\$125
DUES/SUB/MEMBERSHIP	\$175	\$175	\$200	\$175	\$190	\$200
TRAINING	\$994	\$485	\$1,071	\$793	\$1,138	\$1,300
<b>SUBTOTAL: EXECUTIVE</b>	<b>\$115,416</b>	<b>\$118,628</b>	<b>\$120,647</b>	<b>\$129,205</b>	<b>\$125,610</b>	<b>\$131,895</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

### **MAYOR**

Since 2015, mayoral expenses have seen a 33% decline Table 32. In 2019, these expenses accounted for 0.1% of total expenditures. However, in 2020 these expenses are projected to increase slightly from \$3,384 to \$3,690--a difference of 9%.

**TABLE 32 – MAYOR EXPENDITURES – 2015 THROUGH 2020**

MAYOR	2015	2016	2017	2018	2019	2020
MAYOR STIPEND	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
MAYOR SOCIAL SECURITY	\$115	\$115	\$115	\$115	\$115	\$115
MAYOR OFFICE SUPPLIES	\$30	\$30	\$40	\$50	\$75	\$100
MAYOR POSTAGE	\$35	\$35	\$40	\$45	\$60	\$75
MAYOR DATA PROCESSING	\$50	\$50	\$60	\$60	\$75	\$75
MAYOR IT	\$450	\$600	\$597	\$600	\$568	\$725
MAYOR PHONE	\$25	\$30	\$50	\$60	\$75	\$85
MAYOR INTERNET	\$10	\$50	\$55	\$60	\$70	\$90
MAYOR MINOR EQUIP	-	-	-	-	\$74	\$70
MAYOR SUPPLIES	-	\$8	\$5	-	\$40	\$0
MAYOR COPY	\$25	\$30	\$35	\$40	\$75	\$75
MAYOR DUES/MEMBER/SUB	\$70	\$70	\$70	\$10	\$60	\$65
MAYOR COMMERCIAL INC	\$500	\$500	\$40	\$40	\$50	\$50
MAYOR WORKERS COMP INS	\$500	-	-	-	-	-
MAYOR CONF/SEM	\$1,666	\$1,582	\$1,609	\$844	\$496	\$600
MAYOR ELECTRICITY	\$50	\$75	\$76	\$79	\$52	\$65
<b>SUB-TOTAL MAYOR:</b>	<b>\$5,025</b>	<b>\$4,674</b>	<b>\$4,293</b>	<b>\$3,502</b>	<b>\$3,384</b>	<b>\$3,690</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

### **FINANCIAL ADMINISTRATION EXPENSES**

The financial administration expenditures for the Borough consist of both the treasurer and real estate tax collector expenses for the past five years. When combined, these expenditures only account for 0.3% of total expenditures for 2019 and, therefore, do not significantly impact the annual expenditures for the Borough.

#### **TREASURER EXPENDITURE**

Relative to overall budget, since 2015 the treasurer’s expenditure has maintained consistent, marginal annual increases (Table 33). While perhaps a noticeable increase in terms of percentage, the dollar-amounts were \$1,815 in 2015 and \$2,271 in 2019, respectively. The expenditure for 2020 is projected to be slightly higher at \$2,465. Moreover, the largest expenditure in this category is the Treasurer Stipend, which remains unchanged since 2015.

**TABLE 33 – TREASURES EXPENDITURES – 2015 THROUGH 2020**

TREASURER	2015	2016	2017	2018	2019	2020
TREASURER BOND INSURANCE	\$200	\$200	\$167	\$200	\$656	\$850
TREASURER STIPEND	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
TREASURER SOCIAL SECURITY	\$115	\$115	\$115	\$115	\$115	\$115
<b>SUB-TOTAL TREASURER</b>	<b>\$1,815</b>	<b>\$1,815</b>	<b>\$1,782</b>	<b>\$1,815</b>	<b>\$2,271</b>	<b>\$2,465</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

#### **REAL ESTATE TAX COLLECTOR**

Compared to the treasurer expenditure, the real estate tax collector expenditure is significantly larger, but still only accounted for 0.2% of total expenditures in 2019. Salaries have consistently been the highest

expense in the past five years; however, they have remained stable, only increasing 2% since 2015 (Table 34).

**TABLE 34 – REAL ESTATE TAX COLLECTOR EXPENDITURES – 2015 THROUGH 2020**

REAL ESTATE TAX COLLECTOR	2015	2016	2017	2018	2019	2020
INSURANCE - EIT	\$280	-	\$144	\$117	-	-
R/E TAX COLL. SALARY	\$4,110	\$4,034	\$4,074	\$4,022	\$4,204	\$4,250
R/E TAX COLL. SOCIAL SECURITY	\$314	\$309	\$312	\$308	\$322	\$325
R/E TAX COLL. TRAINING	\$128	-	-	-	-	\$75
R/E TAX COLL. PRINTING	\$254	\$374	\$471	\$449	\$428	\$525
R/E TAX COLL. POSTAGE/ENVELOPES	\$738	\$738	\$734	\$693	\$819	\$1,000
R/E TAX COLL. AUDIT	\$675	\$700	\$700	\$700	\$700	\$700
R/E TAX COLL. BOND	-	-	-	\$865	-	-
<b>SUB-TOTAL R/E TAX COLLECTOR:</b>	<b>\$6,499</b>	<b>\$6,154</b>	<b>\$6,435</b>	<b>\$7,153</b>	<b>\$6,472</b>	<b>\$6,875</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

### **GENERAL GOVERNMENT EXPENSE**

Accounting for approximately 16% of all expenditures, the General Government Expense represents the third largest expense in the overall budget. Following a sharp drop in 2016, expenditures have steadily increased overall by 6% since 2015 (Table 35). Expenditures for 2020 are projected to rise to \$549,050, a 3% increase from 2019 and a 10% increase from 2015. Within the General Government Expense, Salary is consistently the greatest expense, having increased 9% since 2015 (and again, following a sharp drop in 2016). In 2020, Salary is expected to increase to \$286,000 following \$285,787 in 2019---54% of total General Government expenses. Moreover, the combined benefits (Healthcare, Health Insurance, Life Insurance, Retirement, and Social Security) in 2019 are \$146,290, or 27% of General Government expenses; benefit-related expenses are expected to rise to \$153,700 in 2020. Finally, between 2015 and 2019, a total of \$44,636 has been spent on property maintenance and repairs.

**TABLE 35 – GENERAL GOVERNMENT EXPENDITURE – 2015 THROUGH 2020**

GENERAL GOVERNMENT	2015	2016	2017	2018	2019	2020
SALARY	\$262,412	\$237,281	\$256,625	\$268,924	\$285,787	\$286,000
OTHER BENEFITS	\$56	\$54	\$90	\$0	\$0	\$75
SOCIAL SECURITY	\$18,610	\$17,772	\$18,965	\$20,091	\$21,304	\$21,735
ENROLLMENT/ADMIM-PMRS	\$20	\$20	\$22	\$19	\$20	\$30
HEALTH INC	\$47,308	\$42,529	\$44,424	\$55,626	\$59,267	\$62,240
RETIREMENT	\$55,051	\$54,294	\$62,138	\$60,510	\$60,479	\$64,000
HEALTHCARE	\$5,902	\$4,459	\$4,221	\$4,318	\$4,526	\$5,000
LIFE INS	\$740	\$675	\$689	\$705	\$714	\$725
OFFICE SUPPLIES	\$1,851	\$2,329	\$1,731	\$2,005	\$1,179	\$1,800
POSTAGE	\$1,113	\$3,565	\$2,042	\$2,185	\$2,463	\$2,000
JANITORIAL SUPPLIES	\$548	\$516	\$491	\$462	\$425	\$500
FUEL	\$152	\$78	\$110	\$233	\$29	\$125
MATERIALS & SUPPLIES	\$525	\$736	\$432	\$428	\$306	\$400
SAFETY COMMITTEE	\$132	\$172	\$559	\$362	\$408	\$450
COMPUTER SOFTWARE	\$499	\$549	\$564	\$1,065	\$2,134	\$2,300
VEHICLE & EQUIP MAINTENANCE	\$745	\$910	\$514	\$682	\$618	\$750
MINOR EQUIPMENT	\$50	\$3,534	\$2,860	\$9,512	\$6,646	\$6,100
UPDATE CODES	\$4,988	\$1,797	\$2,339	\$3,333	\$3,138	\$3,350
LEGAL	\$1,736	\$434	\$1,118	\$583	\$413	\$600
AUDIT	\$2,500	\$2,325	\$2,300	\$3,320	\$2,820	\$4,700
DATA PROCESSING	\$2,502	\$2,948	\$2,450	\$2,552	\$1,462	\$2,000
JANITORIAL SERVICES	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
IT SERVICES	\$6,551	\$8,020	\$7,611	\$8,286	\$10,027	\$9,500
TELEPHONE	\$550	\$1,596	\$1,927	\$2,500	\$2,360	\$2,500
CELL PHONE	\$360	\$960	\$1,200	\$960	\$1,200	\$1,100
INTERNET	\$204	\$148	\$275	\$275	\$386	\$400
TRAVEL	\$0	\$0	\$0	\$0	\$19	\$25
ADVERTISING	\$563	\$890	\$1,273	\$547	\$126	\$500
PRINTING	\$1,069	\$872	\$788	\$1,213	\$949	\$1,400
COPY	\$426	\$700	\$733	\$727	\$594	\$650
COMMERCIAL INSURANCE	\$8,000	\$8,500	\$4,909	\$4,500	\$5,000	\$6,000
WORKERS COMP INS	\$10,750	\$1,000	\$575	\$500	\$570	\$375
ELECTRICITY	\$2,802	\$2,759	\$3,099	\$2,881	\$3,289	\$3,400
HEATING/COOLING	\$300	\$157	\$375	\$380	\$299	\$350
BLDG/PROPERTY MAINT/REP	\$12,358	\$7,795	\$6,539	\$9,092	\$8,852	\$9,000
PARKING LOT RENTAL	\$1,000	\$1,000	\$1,000	\$1,000	\$1,500	\$0
OFFICE EQUIP RENTAL	\$3,654	\$3,056	\$3,445	\$3,445	\$3,505	\$3,900
DUES/SUB/MEMBERSHIPS	\$1,569	\$334	\$778	\$1,957	\$1,372	\$1,400
CONTRACTED SERVICES	\$3,928	\$683	\$803	\$7,774	\$855	\$1,000
WEB DESIGN/MAINT	\$0	\$11,953	\$17,331	\$1,690	\$1,652	\$1,550
TRAINING/SEMINAR	\$993	\$2,269	\$1,962	\$1,623	\$1,839	\$2,300
CONFERENCE/MEETING	\$160	\$0	\$66	\$6	\$0	\$0
MISCELLANEOUS	\$0	\$64	\$57	\$0	\$20	\$20
FIREMEN'S RELIEF GRANT PASS THRU	\$34,317	\$34,182	\$30,980	\$28,233	\$30,588	\$30,000
UNEMPLOYMENT COMP INS	\$0	\$0	\$0	\$0	\$0	\$2,300
FIRE SERVICES TASK FORCE	\$108	\$92	\$44	\$0	\$0	\$0
FIRE PERMIT-BOROUGH BUILDING	\$0	\$0	\$0	\$0	\$0	\$2,500
<b>SUB-TOTAL GENERAL GOVERNMENT</b>	<b>\$501,101</b>	<b>\$468,003</b>	<b>\$494,451</b>	<b>\$518,505</b>	<b>\$533,139</b>	<b>\$549,050</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**POLICE DEPARTMENT EXPENSE**

Like other expenses, the Police Department experienced a sharp decline in 2016 (\$1,542,419 down to \$1,360,093), however expenses have rebounded more slowly. The reasoning behind this difference is the separation of Parking Enforcement into its own accounting expenditure. In fact, expenses continued to decline until 2019, at which point they increased for the first time in four years--and projected to continue to increase in 2020. However, the \$1.42 million in 2019 is still down 8% from \$1.54 in 2015. Furthermore, in 2019, the Police Department encompassed 43% of the general fund expenses for the Borough and of that 43%, salary was the largest component. Salary itself has fluctuated with a sharp decrease in 2016 to \$768,338 before steadily increasing through 2019 to \$848,117 but is currently projected to decrease to \$800,000 in 2020. The retirement of police officers resulted in the expense reduction in 2016. These positions were not replaced due to limited funds. Following 2016, salary expenses have steadily increased through 2019 to \$848,117 but is currently projected to decrease to \$800,000 in 2020. For the years 2015 through 2019, the Police Department has received reimbursements for the school resource officer's (SRO) salary, benefits, and other expenses as well as reimbursements for special police services. These reimbursements have contributed \$885,826 to offset Borough costs to provide these essential services. (Table 36)

**TABLE 36 - POLICE DEPARTMENT EXPENDITURE – 2015 THROUGH 2020**

DEPARTMENT	2015	2016	2017	2018	2019	2020
SALARY	\$824,833	\$768,338	\$768,900	\$799,938	\$848,117	\$800,000
SALARY PART-TIME OFFICER	\$0	\$0	\$0	\$27,823	\$43,129	\$44,500
SALARY OFFICE STAFF	\$88,394	\$33,107	\$33,312	\$35,952	\$43,746	\$45,000
SS OFFICE STAFF	\$5,653	\$2,510	\$2,486	\$2,667	\$3,018	\$3,400
RETIREMENT OFFICE	\$33,758	\$12,436	\$17,658	\$17,239	\$17,535	\$20,000
REIMB FOR SPECIAL SERVICES	(\$11,975)	(\$14,506)	(\$28,450)	(\$28,950)	(\$30,645)	(\$35,000)
REIMB FOR SRO SALARY	(\$82,866)	(\$102,633)	(\$111,150)	(\$115,657)	(\$114,467)	(\$117,400)
SUPP MEDICARE PAYMENTS	\$3,725	\$3,725	\$3,725	\$4,797	\$5,351	\$5,450
REIMB FOR SRO MED	(\$1,012)	(\$1,298)	(\$1,556)	(\$1,677)	(\$1,660)	(\$1,705)
REIMB FOR SRO RETIREMENT	(\$3,488)	(\$12,310)	(\$19,794)	(\$22,501)	(\$22,270)	(\$23,000)
REIMB FOR SRO INSURANCE	(\$20,602)	(\$24,690)	(\$35,780)	(\$35,856)	(\$37,230)	(\$38,500)
OTHER BENEFITS	\$28	\$0	\$100	\$1,114	\$0	\$500
SOCIAL SECURITY	\$13,019	\$11,013	\$10,838	\$11,304	\$12,013	\$11,600
SOC SEC PART-TIME OFF	\$0	\$0	\$0	\$403	\$615	\$645
ENROLLMENT/ADMIN RETIREMENT	\$40	\$20	\$22	\$0	\$0	\$30
INSURANCE	\$2,754	\$2,572	\$2,699	\$2,744	\$2,676	\$2,775
HEALTH INSURANCE	\$304,943	\$305,585	\$334,820	\$317,640	\$326,002	\$362,000
RETIREMENT	\$163,148	\$173,862	\$137,770	\$98,919	\$105,920	\$119,900
HEALTHCARE	\$12,544	\$11,547	\$9,239	\$10,125	\$9,664	\$14,000
LIFE INS	\$8,737	\$2,950	\$2,981	\$2,976	\$2,917	\$3,075
OFFICE SUPPLIES	\$1,463	\$1,000	\$814	\$1,167	\$1,058	\$1,325
POSTAGE	\$656	\$850	\$775	\$978	\$1,420	\$1,000
SHIPPING FEES	\$0	\$0	\$0	\$0	\$360	\$400
PUBLIC RELATIONS	\$262	\$0	\$240	\$299	\$246	\$0
JANITORIAL SUPPLIES	\$637	\$616	\$283	\$353	\$389	\$450
FUEL	\$12,887	\$11,122	\$12,172	\$14,242	\$13,862	\$15,000
UNIFORM	\$7,210	\$2,423	\$4,819	\$6,541	\$1,954	\$4,000
UNIFORM PART-TIME OFF	\$0	\$0	\$0	\$2,894	\$1,033	\$800
MATERIALS & SUPPLIES	\$2,585	\$4,295	\$3,416	\$4,628	\$2,685	\$3,000

DEPARTMENT	2015	2016	2017	2018	2019	2020
VEHICLE & EQUIP MAINT	\$12,373	\$9,666	\$7,282	\$7,183	\$9,964	\$10,000
EQUIPMENT MAINT. AGREE	\$100	\$0	\$0	\$0	\$0	\$0
MINOR EQUIPMENT	\$2,484	\$7,618	\$2,915	\$13,957	\$5,258	\$5,000
REPLACE BULLET PROOF VESTS	\$5,380	\$0	\$0	\$0	\$0	\$0
AUDIT	\$375	\$375	\$425	\$600	\$650	\$900
LEGAL	\$21,550	\$58	\$19,251	\$0	\$0	\$250
DATA PROCESSING	\$825	\$800	\$601	\$866	\$743	\$950
JANITORIAL SERVICES	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
IT SERVICES	\$12,488	\$9,173	\$11,425	\$9,623	\$14,203	\$20,100
TELEPHONE	\$1,400	\$2,784	\$3,330	\$3,600	\$3,600	\$3,800
CABLE	\$0	\$0	\$0	\$0	\$29	\$0
CELL PHONE	\$2,847	\$2,645	\$2,383	\$3,071	\$3,001	\$3,100
INTERNET	\$1,115	\$1,441	\$1,595	\$1,679	\$1,736	\$1,800
RADIO MAINTENANCE	\$172	\$35	\$0	\$543	\$0	\$50
AIRTIME	\$1,182	\$132	\$0	\$468	\$881	\$1,100
TRAVEL	\$128	\$20	\$357	\$0	\$0	\$25
ADVERTISING	\$108	\$556	\$0	\$18	\$109	\$150
PRINTING	\$1,466	\$212	\$461	\$446	\$78	\$500
COPY	\$806	\$780	\$879	\$768	\$642	\$800
COMM INSURANCE	\$21,000	\$22,000	\$23,999	\$23,250	\$26,410	\$30,750
WORKERS COMP INS	\$47,000	\$48,633	\$54,100	\$49,515	\$52,240	\$32,880
WORK COMP PART-TIME	\$0	\$0	\$0	\$1,760	\$1,960	\$1,830
ELECTRICITY	\$1,218	\$1,075	\$966	\$1,174	\$1,037	\$1,300
HEATING/COOLING	\$1,358	\$845	\$1,200	\$1,250	\$1,021	\$1,200
BUILDING/PROPERTY MAINT	\$2,097	\$790	\$3,261	\$1,053	\$4,320	\$1,300
VASCAR	\$653	\$1,268	\$2,171	\$1,311	\$1,057	\$1,300
SERVER/RENTAL	\$2,500	\$7,291	\$7,291	\$7,291	\$7,291	\$8,400
COPIER RENTAL/MAINT	\$1,941	\$1,731	\$1,731	\$1,798	\$2,794	\$1,710
INVESTIGATIONS	\$8,371	\$911	\$971	\$1,070	\$760	\$755
DUES/SUB/MEMBERSHIPS	\$1,040	\$1,047	\$830	\$65	\$180	\$80
VEHICLE LEASE PAYMENT	\$0	\$0	\$11,082	\$11,082	\$11,082	\$0
CONTRACTED SERVICES	\$2,092	\$972	\$4,603	\$1,183	\$5,641	\$1,250
TRAINING/SEMINAR	\$1,126	\$2,123	\$404	\$2,356	\$4,056	\$5,000
CONF MEETING	\$25	\$148	\$88	\$0	\$136	\$150
COMPUTER SOFTWARE SYSTEM	\$5,949	\$5,949	\$6,899	\$6,899	\$7,005	\$7,000
CONTRIB TO MOBILE COMM	\$1,330	\$1,071	\$1,568	\$1,479	\$1,851	\$2,200
CIT FUNDING	\$0	\$728	\$546	\$728	\$728	\$750
CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$15,540
VEHICLE PURCHASE	\$8,550	\$30,570	\$0	\$0	\$4,795	\$17,000
SRO EXPENSES	\$40	\$455	\$448	\$1,133	\$853	\$200
REIMB FOR SRO EXPENSES	(\$40)	(\$341)	(\$239)	(\$1,544)	(\$639)	(\$150)
MISCELLANEOUS	\$41	\$0	\$461	\$0	\$107	\$50
<b>SUB-TOTAL DEPARTMENT</b>	<b>\$1,542,419</b>	<b>\$1,360,093</b>	<b>\$1,327,621</b>	<b>\$1,319,772</b>	<b>\$1,417,013</b>	<b>\$1,426,265</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

***CROSSING GUARD SERVICES EXPENDITURE***

The Borough provides crossing guard services (before and after school) to assist students attending the Bellefonte Elementary School and Saint John’s Catholic School. These services account for just 0.4% of total expenditures from 2019.

Overall, relative to the entirety of the budget, crossing guard expenditures are less than the amounts accounted for here. This is due to the reimbursement funds from the Bellefonte Area School District (“Charges for Service Revenue”). These expenses have steadily decreased since 2015, until 2019, which has seen a mild increase in expenses. While these expenses are projected to continue to increase in 2020, they are still 27% less than in 2015. (Table 37)

**TABLE 37 – CROSSING GUARD SERVICE EXPENDITURE – 2015 THROUGH 2020**

Crossing Guard	2015	2016	2017	2018	2019	2020
Crossing Guard Salary	\$15,554	\$15,354	\$11,792	\$11,432	\$12,330	\$12,750
Cross Guard Other Benefits	\$28	\$0	\$0	\$0	\$0	\$0
Crossing Guard SS	\$1,190	\$1,175	\$902	\$875	\$943	\$975
Crossing Guard Mat & Supplies	\$0	\$0	\$0	\$0	\$51	\$0
Cross Guard Workers Comp	\$2,200	\$500	\$250	\$250	\$250	\$50
<b>Sub-Total Crossing Guard</b>	<b>\$18,972</b>	<b>\$17,029</b>	<b>\$12,944</b>	<b>\$12,556</b>	<b>\$13,574</b>	<b>\$13,775</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

***PARKING ENFORCEMENT EXPENDITURE***

Due to the separation of Parking Enforcement from the Police Department in 2016 (see Police Department Expenditure), there are no accounting records for the year 2015. In addition, the budget noticeably declines in 2017 before rising again in 2018; this is due to an expenditure on parking meter equipment in 2017 before a two-year service and license maintenance agreement in 2018. As a now-separate entity, Parking Enforcement accounts for only 2.1% of general fund expenditures. Of this 2.1%, wages are the largest expenditure. However, the wages expenditure has fluctuated, with no consecutive increases or decreases; wages as an expense are down 21% from 2016. Despite the 21% decrease since 2016, there is a projected 29% increase from 2019 to 2020. The 2020 total expenditure is projected to increase significantly due to a parking meter upgrade project, which is estimated to cost \$225,000. However, as previously noted, this project is already fully funded, shown in Table 38. With this increase, wages will only represent 14% of total Parking Enforcement expenditures for 2020.

**TABLE 38 – PARKING ENFORCEMENT – 2015 THROUGH 2020**

PARKING ENFORCEMENT	2016	2017	2018	2019	2020
WAGES	\$43,653	\$42,441	\$42,604	\$34,504	\$44,410
FUEL	\$0	\$0	\$0	\$236	\$275
UNIFORM	\$207	\$82	\$0	\$383	\$150
MAT & SUPPLIES	\$1,021	\$1,105	\$2,943	\$864	\$2,000
SHIPPING FEES	\$0	\$0	\$0	\$11	\$0
COPYING EXPENSE	\$0	\$150	\$100	\$25	\$25
SOCIAL SECURITY	\$2,940	\$2,667	\$2,621	\$2,242	\$3,375
ENROLL/ADMIN	\$20	\$0	\$19	\$20	\$25
HEALTH INSURANCE	\$20,894	\$23,750	\$22,688	\$23,323	\$24,500
RETIREMENT BENEFITS	\$833	\$1,625	\$1,737	\$1,725	\$1,800
HEALTHCARE	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300
LIFE INSURANCE	\$101	\$105	\$109	\$111	\$115
OFFICE SUPP EXPENSE	\$25	\$10	\$40	\$25	\$25
PHONE	\$0	\$50	\$50	\$50	\$25
PRINTING	\$812	\$250	\$825	\$900	\$1,400
VEHICLE & EQUIP MAINTENANCE	\$0	\$23	\$250	\$302	\$400
PARKING METER MAINTENANCE	\$9,350	\$0	\$0	\$0	\$200
PARKING METER EQUIPMENT	\$12,448	\$0	\$11,171	\$2,759	\$3,000
PARKING METER UPGRADE PROJECT	\$0	\$0	\$0	\$0	\$225,000
DOG HANDLING/BOARDING	\$900	\$200	\$2,285	\$545	\$250
COMMERCIAL INSURANCE	\$0	\$865	\$1,000	\$1,000	\$1,000
WORKERS COMP	\$100	\$200	\$200	\$205	\$150
MATERIAL & SUPPLIES – ANIMAL CONTROL	\$0	\$0	\$0	\$0	\$25
MAINT AGREEMENT/LIC-PARKING	\$0	\$0	\$6,574	\$0	\$2,000
<b>PARKING ENFORCEMENT SUBTOTAL</b>	<b>\$94,604</b>	<b>\$74,823</b>	<b>\$96,515</b>	<b>\$70,530</b>	<b>\$311,450</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

### ***NUISANCE CODE ENFORCEMENT***

One of the smallest expenditures, Nuisance Code Enforcement, accounted for just 0.2% of total expenditures in 2019. Within that 0.2%, salary was the largest expense at \$4,817--65% of the total expenses for this Department. Salary is expected to remain the single largest expense in 2020, coming in at a projected cost of \$5,075. Although salary has become an increasingly larger expense, it is lower than it was in 2015, when it was \$6,571. Following 2015, it decreased sharply by 56% before beginning a steady rise to where it is now. (Table 39)

**TABLE 39 - NUISANCE CODE ENFORCEMENT – 2015 THROUGH 2020**

CODE ENFORCEMENT	2015	2016	2017	2018	2019	2020
SALARY	\$6,571	\$2,877	\$2,687	\$3,784	\$4,817	\$5,075
SOCIAL SECURITY	\$503	\$220	\$206	\$290	\$0	\$390
OFFICE SUPPLIES	\$78	\$75	\$75	\$50	\$369	\$35
POSTAGE	\$70	\$75	\$100	\$100	\$40	\$60
FUEL	\$250	\$0	\$0	\$0	\$70	\$0
MATERIALS & SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$25
MINOR EQUIPMENT	\$0	\$0	\$0	\$0	\$1,128	\$65
LEGAL FEES	\$0	\$0	\$62	\$0	\$0	\$0
DATA PROCESSING	\$50	\$50	\$55	\$50	\$0	\$50
IT SERVICES	\$529	\$260	\$722	\$636	\$50	\$400
TELEPHONE	\$75	\$100	\$150	\$140	\$374	\$130
INTERNET	\$31	\$57	\$100	\$100	\$130	\$125
ADVERTISING	\$0	\$492	\$1,211	\$20	\$100	\$250
PRINTING	\$0	\$209	\$40	\$0	\$0	\$50
COPY	\$60	\$75	\$60	\$80	\$0	\$70
COMMERCIAL INSURANCE	\$300	\$300	\$90	\$100	\$70	\$75
WORKERS COMP INS	\$900	\$100	\$50	\$25	\$100	\$20
ELECTRICITY	\$65	\$100	\$29	\$70	\$20	\$85
CONTRACTED SERVICES	\$100	\$0	\$0	\$300	\$59	\$50
TRAINING/SEMINAR	\$0	\$0	\$0	\$0	\$30	\$150
<b>DEPARTMENT OF CODES SUB-TOTAL</b>	<b>\$9,582</b>	<b>\$5,017</b>	<b>\$5,636</b>	<b>\$5,745</b>	<b>\$7,357</b>	<b>\$7,105</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

### ***KEYSTONE DEVELOPMENT, PLANNING, AND ZONING***

For its planning and zoning, the Borough has subcontracted its code enforcement (except nuisance codes) to Centre Region Council of Governments (CRCOG); this contract will expire in 2023. The Borough had an in-house contracted employee between 2015 – 2019. This contract was a significant portion of the overall Keystone Development, Planning, and Zoning expenses--80% in 2019 alone. However, in 2020 this contracted employee was no longer utilized in the Keystone Development, Planning, and Zoning Department.

Overall expenses for the Keystone Development, Planning, and Zoning Department only accounted for 1.3% of all budgeted expenditures. Additionally, in the years 2015 through 2019, the expenses remained relatively consistent; never less than \$42,000, but never more than \$47,000. (Table 40)

**TABLE 40 – KEYSTONE DEVELOPMENT, PLANNING, AND ZONING, 2015 THROUGH 2020**

KEYSTONE DEVELOPMENT/ PLANNING/ ZONING	2015	2016	2017	2018	2019	2020
OFFICE SUPPLIES	\$183	\$217	\$218	\$250	\$260	\$270
POSTAGE	\$65	\$65	\$75	\$100	\$100	\$75
FUEL PLANNING/ZONING	\$0	\$0	\$0	\$10	\$0	\$50
MISCELLANEOUS	\$4	\$21	\$293	\$23	\$38	\$25
MINOT EQUIPMENT	\$36	\$0	\$228	\$190	\$1,003	\$60
LEGAL	\$1,130	\$218	\$0	\$1,065	\$0	\$100
DATA PROCESSING	\$160	\$172	\$690	\$615	\$464	\$625
IT SERVICES	\$3,484	\$2,253	\$3,806	\$2,936	\$2,623	\$2,700
TELEPHONE	\$50	\$75	\$90	\$100	\$100	\$150
INTERNET	\$25	\$75	\$97	\$100	\$125	\$150
TRAVEL	\$352	\$128	\$11	\$0	\$0	\$0
ADVERTISING	\$185	\$1,640	\$227	\$1,507	\$144	\$300
PRINTING	\$73	\$16	\$66	\$370	\$0	\$50
COPY	\$114	\$150	\$175	\$334	\$200	\$200
COMM INS	\$500	\$600	\$390	\$450	\$500	\$100
ELECTRICITY	\$110	\$200	\$129	\$184	\$119	\$100
CONTRACTED SERVICE – IN-HOUSE	\$34,986	\$34,986	\$34,303	\$35,000	\$35,269	\$0
SUB/DUES/MEMBER	\$275	\$275	\$250	\$625	\$750	\$100
CONTRACTED SERVICES	\$300	\$350	\$0	\$500	\$0	\$0
TRAINING/SEMINAR	\$1,014	\$2,264	\$1,477	\$2,219	\$2,210	\$300
MEETING	\$7	\$0	\$95	\$20	\$55	\$0
MISCELLANEOUS	\$0	\$27	\$0	\$0	\$0	\$0
<b>SUB-TOTAL</b>	<b>\$43,052</b>	<b>\$43,732</b>	<b>\$42,620</b>	<b>\$46,596</b>	<b>\$43,960</b>	<b>\$5,355</b>

**STREETS DEPARTMENT**

As the second largest Borough expense, the Streets Department encompasses 24% of total expenditures. Between the years 2015 and 2018, expenses more than doubled from \$619,680 to \$1,249,650 due to the re-design of the Borough’s parking lots. Salaries represents the large annual expense for this department. See Table 41.

**TABLE 41 – STREETS DEPARTMENT, 2015 THROUGH 2020**

STREETS DEPARTMENT	2015	2016	2017	2018	2019	2020
SALARY	\$247,332	\$264,678	\$295,422	\$318,007	\$295,471	\$305,500
REIMB FOR LABOR	\$0	\$0	\$0	\$0	-\$14,073	\$0
OTHER BENEFITS	\$1,983	\$573	\$233	\$70	\$482	\$100
WORK BOOTS	\$650	\$800	\$800	\$1,000	\$1,000	\$1,000
SOCIAL SECURITY	\$18,378	\$19,666	\$21,755	\$23,769	\$22,040	\$22,910
ENROLLMENT/ADMIN -PMRS	\$0	\$20	\$63	\$38	\$40	\$50
HEALTH INSURANCE	\$70,128	\$73,458	\$90,514	\$72,094	\$70,417	\$74,000
RETIREMENT	\$42,825	\$54,997	\$45,464	\$51,155	\$43,607	\$48,000
HEALTHCARE -IN HOUSE	\$8,274	\$11,160	\$10,808	\$10,840	\$8,599	\$12,000
LIFE INSURANCE	\$612	\$642	\$706	\$762	\$697	\$785
OFFICE SUPPLIES	\$868	\$1,300	\$1,012	\$560	\$1,308	\$1,350

STREETS DEPARTMENT	2015	2016	2017	2018	2019	2020
POSTAGE	\$730	\$1,500	\$1,550	\$1,410	\$1,620	\$1,500
JANITORIAL SUPPLIES	\$1,174	\$1,191	\$923	\$526	\$615	\$800
FUEL	\$15,220	\$10,918	\$14,658	\$18,352	\$17,978	\$20,500
UNIFORM	\$0	\$1,807	\$1,771	\$1,858	\$2,031	\$2,100
STREET & ROAD SIGNS	\$2,939	\$3,553	\$10,388	\$130	\$667	\$1,000
MATERIALS & SUPPLIES	\$11,639	\$21,268	\$18,324	\$14,324	\$11,692	\$15,500
VEHICLE & EQUIP MAING	\$46,769	\$35,666	\$29,977	\$30,770	\$34,566	\$35,000
SHOP SUPP/EQUIP	\$3,617	\$4,426	\$2,933	\$4,376	\$6,159	\$3,045
SHOP CAPITAL	\$0	\$0	\$0	\$0	\$0	\$3,375
EMISSIONS INSPECTION	\$16	\$19	\$18	\$25	\$21	\$30
ELECTRICAL SUPPLIES	\$535	\$102	\$124	\$72	\$36	\$100
TOOLS & MINOR EQUIP	\$1,772	\$818	\$6,760	\$810	\$8,876	\$3,000
AUDIT	\$500	\$600	\$700	\$900	\$1,000	\$1,100
ENGINEERING	\$6,500	\$6,594	\$1,778	\$675	\$0	\$1,000
LEGAL	\$0	\$1,687	\$0	\$0	\$0	\$500
DATA PROCESSING	\$552	\$1,100	\$913	\$1,023	\$479	\$750
JANITORIAL SERVICES	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
IT SERVICES	\$3,971	\$4,050	\$3,800	\$3,018	\$2,993	\$3,400
TELEPHONE	\$1,850	\$3,361	\$3,905	\$4,000	\$4,100	\$4,350
CELL PHONE	\$840	\$769	\$1,613	\$2,416	\$2,257	\$2,400
INTERNET	\$150	\$91	\$200	\$200	\$200	\$300
RADIO MAINT	\$0	\$45	\$239	\$148	\$207	\$200
MAINT CONTRACTS	\$100	\$0	\$0	\$0	\$0	\$0
EMERGENCY NOTIFICATION	\$1,329	\$1,542	\$1,647	\$1,539	\$1,771	\$1,750
TRAVEL	\$0	\$107	\$3	\$24	\$0	\$25
ADVERTISING	\$1,548	\$1,520	\$637	\$245	\$33	\$250
PRINTING	\$735	\$774	\$592	\$539	\$629	\$700
COPY	\$173	\$241	\$137	\$226	\$234	\$260
COMM INS	\$16,183	\$20,000	\$10,620	\$8,800	\$12,000	\$8,300
WORKERS COMP INSURANCE	\$13,172	\$20,000	\$21,900	\$24,000	\$26,965	\$17,400
ELECTRICITY	\$2,891	\$2,990	\$2,593	\$2,379	\$2,337	\$2,900
HEATING/COOLING	\$9,562	\$7,241	\$8,999	\$9,281	\$8,341	\$9,300
BUILDING/PROP MAINT	\$2,712	\$2,092	\$2,900	\$2,833	\$1,136	\$2,400
EQUIPMENT RENTAL	\$2,409	\$6,542	\$3,803	\$2,934	\$3,419	\$3,300
COPIER RENTAL/MAINT	\$411	\$0	\$0	\$75	\$0	\$0
DUES/SUB/MEMBERSHIPS	\$0	\$0	\$0	\$0	\$0	\$75
CONTRACTED SERVICES	\$2,035	\$625	\$13,204	\$4,610	\$707	\$6,100
TRAINING/SEMINAR	\$84	\$45	\$1,073	\$60	\$781	\$500
CDL/ Lic/RE-CERT	\$439	\$271	\$124	\$434	\$138	\$150
DRUG TESTING	\$170	\$150	\$20	\$160	\$133	\$200
PERMIT/LICENSE FEES	\$100	\$177	\$59	\$235	\$600	\$800
REPAIRS TO PRIVATE PROPERTY	\$0	\$504	\$0	\$0	\$300	\$500
CAPITAL EXPENDITURES	\$8,322	\$0	\$25,076	\$0	\$2,000	\$28,100
REDESIGN PARKING LOTS	\$0	\$0	\$52,538	\$609,175	\$31,287	\$100,000
INTEREST-LEASE	\$3,500	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENT-LEASE	\$35,391	\$0	\$0	\$0	\$0	\$0
CURBING	\$0	\$0	\$0	\$0	\$12,500	\$10,000
MISCELLANEOUS	\$0	\$25	\$0	\$0	\$0	\$25

STREETS DEPARTMENT	2015	2016	2017	2018	2019	2020
STREET CLEAN & PAINTING	\$6,900	\$7,791	\$7,812	\$3,816	\$5,480	\$6,000
TRAFFIC SIGNALS -UNDINE	\$0	\$6,681	\$0	\$0	\$0	\$500
TRAFFIC SIGNALS MAINT SERVICE	\$671	\$2,540	\$2,482	\$181	\$478	\$1,000
MAINT OF STREETS	\$6,084	\$16,307	\$10,054	\$10,776	\$0	\$30,000
PARKING LOT EV CHARGE ELECTRIC	\$0	\$0	\$0	\$0	\$415	\$900
MAINT OF PARKING LOTS	\$0	\$0	\$324	\$0	\$2,200	\$2,000
PARKING LOT-EV	\$0	\$0	\$0	\$0	\$496	\$100
STORMWATER MGMT STORM DRAINS	\$2,913	\$4,347	\$31,455	\$0	\$34,438	\$20,000
PARKING METER MAINT	\$8,024	\$0	\$0	\$0	\$37,521	\$0
<b>SUB-TOTAL STREETS DEPARTMENT</b>	<b>\$619,680</b>	<b>\$633,371</b>	<b>\$769,406</b>	<b>\$1,249,650</b>	<b>\$715,423</b>	<b>\$823,180</b>

### ***HISTORICAL ARCHITECTURAL REVIEW BOARD (HARB)***

The Historical Architectural Review Board (HARB) exists to maintain compliance within the Bellefonte historic district. Since the sole responsibility of HARB is the historic district, expenses are kept low. Therefore, despite a near-700% increase between 2016 and 2020, HARB expenses remain less than 1% of total expenditures. The increase in expenses in recent years comes from contracted services from Centre County for GIS and GIS-related training. Thus, while expenses are projected to increase in 2020, it is only a 17% increase compared to the 253% for 2018 into 2019 (Table 42.)

**TABLE 42 – HISTORICAL ARCHITECTURAL REVIEW BOARD**

HARB	2015	2016	2017	2018	2019	2020
OFFICE SUPPLIES	\$30	\$50	\$60	\$60	\$60	\$75
POSTAGE	\$20	\$20	\$27	\$35	\$55	\$50
MATERIALS & SUPPLIES	\$54	\$15	\$0	\$11	\$183	\$50
DATA PROCESSING	\$452	\$368	\$1,001	\$1,124	\$1,176	\$1,300
IT SERVICES	\$63	\$70	\$100	\$96	\$68	\$100
TELEPHONE	\$0	\$0	\$0	\$0	\$50	\$75
TRAVEL	\$0	\$0	\$0	\$0	\$113	\$25
ADVERTISING	\$50	\$50	\$25	\$0	\$25	\$25
PRINTING	\$25	\$0	\$40	\$0	\$0	\$25
COPY	\$100	\$100	\$100	\$110	\$110	\$110
CONTRACTED SERVICES	\$100	\$25	\$0	\$200	\$2,300	\$3,000
<b>SUB-TOTAL</b>	<b>\$893</b>	<b>\$698</b>	<b>\$1,353</b>	<b>\$1,637</b>	<b>\$4,140</b>	<b>\$4,835</b>

### ***OTHER EXPENSES***

Other Expenses include all expenses that do not fit into any other category or purview. These Other Expenses accounted for 7% of total expenditures and of that 7%, the largest expense is the distribution of pension state aid. More than doubling since 2015, the distribution of pension state aid is up to \$175,000--73% of Other Expenses. Overall, Other Expenses have increased 60% since 2015 and is projected to increase by 8% to \$258,470 in 2020. Part of the increase in 2020 is due to the \$15,750 contribution to Downtown Bellefonte Inc. Another large expense in this category is the funds paid to the CATA. CATA charges each municipality in which they operate a portion of its expenses, offset by the revenue they get from riders and the funds the Borough receives from the County. The remaining amount is then charged to the Borough and shown in Table 43.

**TABLE 43 – OTHER EXPENSES – 2015 THROUGH 2020**

OTHER EXPENSES	2015	2016	2017	2018	2019	2020
CONTRIBUTION OF MATERIALS	\$499	\$4,643	\$2,338	\$1,525	\$992	\$0
CONTRACTED SERVICES	\$0	\$3,200	\$0	\$0	\$0	\$0
AMBULANCE VOLUNTEERS WORKERS COMP	\$0	\$0	\$1,505	\$0	\$0	\$955
CEMETERY	\$5,512	\$1,822	\$1,901	\$3,785	\$4,420	\$4,600
CATA	\$19,701	\$22,263	\$23,886	\$23,994	\$23,736	\$26,450
SHADE TREE COMMISSION	\$6,950	\$2,839	\$2,450	\$5,975	\$4,498	\$5,000
CENTRE CO LIBRARY EXPENSE	\$24,525	\$24,525	\$24,525	\$25,175	\$24,525	\$24,525
DISTRIBUTE PENSION STATE AID	\$64,851	\$139,989	\$142,236	\$149,901	\$174,097	\$175,000
DOWNTOWN BELLEFONTE INC	\$0	\$0	\$0	\$0	\$0	\$15,750
<b>SUB-TOTAL</b>	<b>\$122,038</b>	<b>\$199,281</b>	<b>\$198,841</b>	<b>\$210,355</b>	<b>\$232,268</b>	<b>\$252,280</b>

### BELLEFONTE DEPARTMENT FINANCES

As of 2020, Bellefonte Borough maintains 13 individual departments with accompanying revenues and expenses. Of the 13 departments, the Water and Sewer Departments generate the most revenue with combined revenues at a minimum of \$4 million annually, peaking at almost

\$7 million in 2019. Several departments levy special millage rates; those departments are Streetlights, Parks, EMS, and Fire Department and Fire Equipment. Significant revenues are also generated from grants, such as Community Development Block Grants, culminating in almost \$1 million in revenue from grants. (Table 44)

**TABLE 44 – TOTAL DEPARTMENT REVENUES – 2015 THROUGH 2019**

REVENUE	2015	2016	2017	2018	2019	BUDGETED
STREETLIGHTS	\$99,350	\$98,656	\$116,601	\$107,247	\$104,923	\$93,245
PARKS	\$100,455	\$126,822	\$98,804	\$100,774	\$164,645	\$123,660
EMS	\$0	\$0	\$0	\$0	\$19,747	\$23,990
FIRE EQUIPMENT	\$99,568	\$100,259	\$100,941	\$187,104	\$108,157	\$104,300
FIRE DEPARTMENT	\$359,658	\$177,764	\$181,076	\$185,402	\$200,729	\$192,877
WATER	\$1,572,422	\$1,701,682	\$1,498,852	\$1,541,874	\$1,508,727	\$1,494,920
BULK WATER	\$188,541	\$4,312,561	\$509,486	\$191,018	\$509,486	\$330,520
SEWER	\$2,736,158	\$3,190,025	\$3,211,824	\$4,324,925	\$5,128,791	\$3,683,360
REFUSE	\$961,611	\$942,477	\$999,835	\$1,061,715	\$1,144,203	\$1,121,285
SPECIAL PROJECTS	\$189,011	\$104	\$31,272	\$150,167	\$108	\$330
CAPITAL PROJECTS	\$150,833	\$242,598	\$422,482	\$774,118	\$507,274	\$328,605
CDBG	\$78,137	\$0	\$27,133	\$8,098	\$0	\$279,001
HIGHWAY LIQUID FUELS	\$145,079	\$168,557	\$178,363	\$189,011	\$193,588	\$304,995
<b>TOTALS</b>	<b>\$6,680,824</b>	<b>\$11,061,505</b>	<b>\$7,376,669</b>	<b>\$8,821,452</b>	<b>\$9,590,377</b>	<b>\$8,081,088</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

In terms of expenditures, the Borough spends largely on grants and salary. Alongside Borough government, the Borough also retains full-time, part-time, and seasonal staff in the Water, Wastewater, Refuse Collection, and Parks Departments. The other significant expenditures are derived from grants, which can also be found under revenue. Grants are the most volatile because projects are being completed and new ones beginning. (Table 45)

**TABLE 45 – TOTAL DEPARTMENT EXPENDITURES – 2015 THROUGH 2019**

EXPENDITURE	2015	2016	2017	2018	2019	2020
STREETLIGHTS	\$95,288	\$76,516	\$103,512	\$85,881	\$49,687	\$93,245
PARKS	\$112,787	\$112,647	\$94,872	\$99,261	\$140,919	\$123,660
EMS	\$0	\$0	\$0	\$0	\$19,170	\$23,990
FIRE EQUIPMENT	\$98,741	\$98,770	\$97,326	\$173,036	\$125,661	\$104,300
FIRE DEPARTMENT	\$389,725	\$142,822	\$177,166	\$158,348	\$164,359	\$192,877
WATER	\$1,266,870	\$1,483,081	\$1,460,670	\$1,573,521	\$1,603,960	\$1,494,920
BULK WATER	\$268,651	\$4,192,422	\$204,108	\$295,390	\$204,108	\$330,520
SEWER	\$3,186,803	\$4,408,058	\$3,098,777	\$3,176,053	\$3,426,326	\$3,683,360
REFUSE	\$994,670	\$942,319	\$1,040,349	\$1,029,856	\$1,040,493	\$1,121,285
SPECIAL PROJECTS	\$250,537	\$0	\$31,209	\$150,072	\$5	\$5
CAPITAL PROJECTS	\$37,311	\$141,055	\$0	\$175,420	\$370,318	\$328,605
CDBG	\$78,137	\$0	\$27,133	\$8,098	\$0	\$279,001
HIGHWAY LIQUID FUELS	\$72,206	\$228,786	\$196,444	\$250,537	\$116,484	\$304,995
<b>TOTALS</b>	<b>\$6,851,727</b>	<b>\$11,826,478</b>	<b>\$6,531,566</b>	<b>\$7,175,472</b>	<b>\$7,261,490</b>	<b>\$8,080,763</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

For the operation of its streetlights, the Borough levies a special-purpose millage rate (Table 46). The revenue generated through the special-purpose millage rates over the last five years peaked in 2017 with revenue of \$116,601 (

Table 47). Similarly, expenses also peaked in 2017 at \$103,512. However, the largest disparity between revenue and expenses occurred in 2019, when there was a profit of \$55,237 (Table 48). This peak in profitable spending occurred during a decline in revenues and expenses, which has taken place since the peak in revenue in 2017. The 2020 revenue is projected to continue to decline because of a reduction in the millage rate. However, the Borough recently completed a streetlight upgrade project and future electricity expenses are projected to decrease because of this LED upgrade project.

**TABLE 46 – STREETLIGHT SPECIAL PURPOSE MILLAGE RATE**

YEAR	2015	2016	2017	2018	2019	2020
SPECIAL MILLAGE TAX RATE	1	1	1	1	1	0.95

*Source: DCED Municipal Statistics*

**TABLE 47 – STREETLIGHT REVENUE – 2015 THROUGH 2020**

STREETLIGHTS	2015	2016	2017	2018	2019	2020
REVENUE:						
REAL ESTATE TAX REV - CURRENT	\$95,808	\$95,814	\$96,313	\$97,123	\$98,544	\$90,000
REAL ESTATE TAX REV-SUPPLEMENT	\$165	\$134	\$693	\$0	\$55	\$45
REAL ESTATE TAX REV DELINQUENT	\$3,334	\$2,644	\$2,151	\$2,803	\$4,179	\$2,200
INTEREST INCOME -CHECKING, SAVINGS	\$42	\$64	\$340	\$1,427	\$2,146	\$1,000
COMP FOR LOSS OF FIXED ASSETS	\$0	\$0	\$17,103	\$5,893	\$0	\$0
<b>SUB-TOTAL REVENUE:</b>	<b>\$99,350</b>	<b>\$98,656</b>	<b>\$116,601</b>	<b>\$107,247</b>	<b>\$104,923</b>	<b>\$93,245</b>
EXPENDITURE						
OFFICE SUPPLIES EXPENSE	\$74	\$40	\$40	\$40	\$40	\$30
POSTAGE EXPENSE	\$45	\$45	\$45	\$45	\$40	\$15
REPAIR & MAINTENANCE SUPP EXP	\$1,007	\$0	\$15,560	\$66	\$104	\$500
AUDIT EXPENSE	\$50	\$50	\$50	\$55	\$75	\$100
Commercial Insurance Expense	\$2,500	\$2,500	\$1,000	\$1,000	\$1,000	\$1,100
Streetlighting Electricity Exp	\$84,612	\$73,881	\$83,034	\$70,063	\$39,873	\$50,000
Repair/Upgrade Streetlight Exp	\$7,000	\$0	\$3,783	\$14,612	\$8,555	\$41,500
<b>Sub-Total Expenditure</b>	<b>\$95,288</b>	<b>\$76,516</b>	<b>\$103,512</b>	<b>\$85,881</b>	<b>\$49,687</b>	<b>\$93,245</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 48 – STREETLIGHT NET PROFIT/GAIN – 2015 THROUGH 2020**

STREETLIGHTS	2015	2016	2017	2018	2019	2020
REVENUE	\$99,350	\$98,656	\$116,601	\$107,247	\$104,923	\$93,245
EXPENDITURE	\$95,288	\$76,516	\$103,512	\$85,881	\$49,687	\$93,245
NET	\$4,061	\$22,140	\$13,089	\$21,365	\$55,237	\$0

## PARKS

The Borough also levies a special-purpose millage rate for parks (Table 49). This special-purpose millage rate remained constant until 2019 when it was increased to 1.15. Park revenues have also fluctuated annually with no consecutive increase or decrease (Table 50). For example, the 2020 revenue is projected to decrease to \$123,660 after increasing to \$164,645 in 2019. The increase in 2019 was partially due to the Borough receiving a \$21,046 CDBG grant. Furthermore, of the

\$164,645 projected for 2020, \$109,550 is expected to be derived from the special-purpose millage rate. The special-purpose millage rate is the largest contributor to revenue annually.

**TABLE 49 – PARKS SPECIAL PURPOSE MILLAGE RATE**

YEAR	2015	2016	2017	2018	2019	2020
PARKS AND RECREATION	0.90	0.90	0.90	0.90	1.15	1.15

Other noteworthy sources of revenue include the park rental fees. Per the Borough fee schedule, the Governors' park pavilion rental fee has remained the same for the past five years (\$30-\$45). Talleyrand Park requires a \$200 rental fee plus a \$100 deposit and \$20 application fee.

**TABLE 50 – PARKS REVENUE – 2015 THROUGH 2020**

PARKS	2015	2016	2017	2018	2019	2020
REVENUE:						
REAL ESTATE TAX REV - CURRENT	\$86,233	\$86,230	\$86,680	\$87,409	\$113,383	\$109,550
REAL ESTATE TAX REV-SUPPLEMENT	\$149	\$121	\$624	\$ -	\$ -	\$50
REAL ESTATE TAX REV-DELINQUENT	\$3,003	\$2,382	\$1,940	\$2,523	\$3,761	\$2,200
INTEREST INCOME	\$63	\$50	\$221	\$766	\$1,250	\$830
RENTAL REVENUE-GOVERNOR'S PARK	\$3,615	\$3,460	\$3,660	\$2,980	\$2,880	\$2,600
RENTAL REVENUE -TALLEYRAND PARK	\$1,620	\$1,000	\$2,100	\$1,600	\$1,250	\$1,200
TALLEYRAND APPLICATION FEE	\$140	\$480	\$280	\$260	\$80	\$80
STATE GRANT REVENUE	\$1,260	\$1,890	\$ -	\$ -	\$ -	\$ -
REIMB FROM CDGB GRANT	\$ -	\$ -	\$ -	\$ -	\$21,046	\$ -
SALE OF FISH FOOD REVENUE	\$1,473	\$1,614	\$2,250	\$1,427	\$1,098	\$1,100
IN LIEU FEE	\$ -	\$ -	\$ -	\$ -	\$9,900	\$ -
DONATION REVENUE	\$2,900	\$18,892	\$150	\$3,050	\$62	\$50
OTHER REVENUE	\$ -	\$1,255	\$ -	\$760	\$ -	\$ -
COMP FOR LOSS OF FIXED ASSETS	\$ -	\$9,449	\$ -	\$ -	\$ -	\$ -
USE PF RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,000
TRANSFER FROM SPEC PROJECT FUND	\$ -	\$ -	\$899	\$ -	\$ -	\$ -
TRANSFER FROM CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$9,934	\$ -
<b>SUB-TOTAL REVENUE</b>	<b>\$100,455</b>	<b>\$126,822</b>	<b>\$98,804</b>	<b>\$100,774</b>	<b>\$164,645</b>	<b>\$123,660</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

As with many expenditure reports, the largest expense for parks is the salary expense. Salary expenses peaked in 2018 at \$47,577.34 then declined briefly in 2019 before rising back to \$47,400 for 2020. Another significant expense over the years has been capital expenditures, which have varied between as little as \$3,055 to as much as \$52,955, depending on the park projects that year. Table 51 provides the Parks expenditures between 2015 through 2020. The net profit/loss for the Parks Department can be seen in Table 52 – . The Borough actively seeks funding to expand and support its park system.

**TABLE 51 – PARKS EXPENDITURE – 2015 THROUGH 2020**

PARKS	2015	2016	2017	2018	2019	2020
EXPENDITURE						
SALARY EXPENSE	\$36,503.79	\$36,821.27	\$37,689.62	\$47,577.34	\$44,404.22	\$47,400.00
OTHER BENEFITS EXPENSE	\$28.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SOCIAL SECURITY EXPENSE	\$2,792.58	\$2,816.83	\$2,883.22	\$3,639.66	\$3,397.18	\$3,625.00
RETIREMENT EXPENSE	\$0.00	\$0.00	\$6,022.46	\$5,818.04	\$5,829.12	\$6,000.00
OFFICE SUPPLIES EXPENSE	\$96.99	\$164.65	\$125.00	\$100.00	\$173.69	\$70.00
POSTAGE EXPENSE	\$110.00	\$101.00	\$120.00	\$120.00	\$110.00	\$100.00
FUEL EXPENSE	\$2,555.59	\$1,582.54	\$2,178.63	\$2,825.36	\$2,792.83	\$3,300.00
FISH FOOD EXPENSE	\$136.91	\$63.45	\$103.93	\$54.56	\$28.98	\$75.00
MATERIALS & SUPPLIES EXPENSE	\$7,981.57	\$12,786.09	\$14,747.41	\$5,076.29	\$3,631.27	\$6,000.00
VEHICLE/EQUIPMENT MAINT EXP	\$2,827.26	\$2,637.75	\$2,103.39	\$5,304.64	\$2,201.31	\$5,000.00
MINOR EQUIPMENT EXPENSE	\$936.87	\$2,223.94	\$1,149.44	\$1,494.02	\$4,890.56	\$2,000.00
AUDIT EXPENSE	\$125.00	\$150.00	\$200.00	\$225.00	\$230.00	\$250.00
LEGAL EXPENSE	\$668.26	\$0.00	\$0.00	\$1,413.64	\$1,857.63	\$0.00
DATA PROCESSING EXPENSE	\$50.00	\$60.00	\$60.00	\$70.00	\$70.00	\$100.00
TELEPHONE EXPENSE	\$175.00	\$238.90	\$385.20	\$525.00	\$273.13	\$500.00
ADVERTISING EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00
PRINTING EXPENSE	\$0.00	\$22.00	\$24.00	\$20.00	\$0.00	\$50.00
COMMERCIAL INSURANCE EXPENSE	\$6,422.00	\$6,650.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,125.00
WORKERS COMP INS EXPENSE	\$8,530.00	\$3,100.00	\$3,300.00	\$3,250.00	\$3,980.00	\$2,755.00
ELECTRICITY EXPENSE	\$1,159.59	\$1,196.70	\$2,675.56	\$3,363.80	\$3,782.08	\$3,600.00
PROPERTY MAINTENANCE EXPENSE	\$125.00	\$857.60	\$616.88	\$1,777.09	\$1,577.43	\$1,700.00
PARK IMPROVEMENTS & EQUIP EXP	\$0.00	\$19,767.00	\$4,378.86	\$5,362.13	\$2,335.42	\$3,000.00
EQUIPMENT RENTAL EXPENSE	\$73.08	\$469.48	\$53.00	\$0.00	\$150.00	\$300.00
DUES/SUB/MEMBERSHIP EXPENSE	\$0.00	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00
CONTRACTED SERVICES EXP	\$10,285.30	\$5,488.98	\$3,750.00	\$5,677.76	\$4,200.00	\$5,000.00
CONTRIBUTION TO POOL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00
CAPITAL EXPENDITURES	\$31,203.93	\$10,448.76	\$3,055.00	\$3,516.51	\$52,954.52	\$3,600.00
TRANSFER TO CAPITAL PROJECT	\$0.00	\$5,000.00	\$7,200.00	\$0.00	\$0.00	\$0.00
<b>SUB-TOTAL REVENUE</b>	<b>\$112,786.72</b>	<b>\$112,646.94</b>	<b>\$94,871.60</b>	<b>\$99,260.84</b>	<b>\$140,919.37</b>	<b>\$123,660.00</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 52 – PARKS NET PROFIT/LOSS – 2015 THROUGH 2020**

PARKS	2015	2016	2017	2018	2019	2020
REVENUE	\$100,455	\$126,822	\$98,804	\$100,774	\$164,645	\$123,660
EXPENDITURE	\$112,787	\$112,647	\$94,872	\$99,261	\$140,919	\$123,660
<b>NET</b>	<b>(\$12,331)</b>	<b>\$14,175</b>	<b>\$3,932</b>	<b>\$1,513</b>	<b>\$23,725</b>	<b>\$0</b>

### EMS

The EMS special-purpose millage rate is the newest millage rate (Table 53), which was introduced in 2019. After one year at a rate of .2, it will be increased to a rate of .25. This increase is projected to boost revenue for the regional EMS service from \$19,746.68 to \$23,990, a 22% increase (Table 54).

**TABLE 53 – EMS SPECIAL PURPOSE MILLAGE RATE**

YEAR	2015	2016	2017	2019	2020
EMS	0.0	0.0	0.0	0.20	0.25

**TABLE 54 – EMS REVENUE – 2015 THROUGH 2020**

EMS	2019	2020
REVENUE:		
REAL ESTATE TAX REV-CURRENT	\$19,708.91	\$23,915.00
REAL ESTATE TAX REV-PRIOR	\$6.10	\$5.00
REAL ESTATE TAX REV - DELINQUENT	\$0.00	\$50.00
INTEREST INCOME CHECKING	\$31.67	\$20.00
<b>SUB-TOTAL</b>	<b>\$19,746.68</b>	<b>\$23,990.00</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

**TABLE 55 – EMS EXPENDITURE – 2015 THROUGH 2020**

EMS	2019	2020
EXPENDITURE		
EMS EXPENSES	\$19,020.86	\$23,950
OFFICE SUPPLIES EXPENSE	\$148.72	\$40
<b>SUB-TOTAL</b>	<b>\$19,169.58</b>	<b>\$23,990</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

**TABLE 56 – ES NET PROFIT/LOSS – 2015 THROUGH 2020**

EMS	2019	2020
REVENUE	\$19,747	\$23,990
EXPENDITURE	\$19,170	\$23,990
<b>NET</b>	<b>\$577</b>	<b>\$0</b>

### ***FIRE DEPARTMENT AND FIRE EQUIPMENT***

To provide for the Fire Department and cover the costs of fire equipment, the Borough levies another special-purpose millage (Table 57). The rate decreases from .38 to .37 in 2016 and has remained the same ever since. Aside from an abnormality in 2018, the equipment revenues generated have remained relatively comparable. Equipment expenses, however, were somewhat more inconsistent. Most notably, in 2019, equipment expenses were greater than equipment revenues – the only such occurrence during the 2015-2020 timeframe (Table 58).

**TABLE 57 – FIRE EQUIPMENT AND DEPARTMENT SPECIAL PURPOSE MILLAGE RATE**

YEAR	2015	2016	2017	2018	2019	2020
FIRE EQUIPMENT FUND	0.38	0.37	0.37	0.37	0.37	0.37
FIRE DEPARTMENT	0.74	0.74	0.74	0.74	0.74	0.74

**FIRE EQUIPMENT**

**TABLE 58 – FIRE EQUIPMENT REVENUE AND EXPENDITURE – 2015 THROUGH 2020**

FIRE EQUIPMENT	2015	2016	2017	2018	2019	2020
<b>REVENUE:</b>						
REAL ESTATE TAX REV - CURRENT	\$35,935.38	\$35,449.60	\$35,634.26	\$35,934.01	\$36,461.39	\$38,461.00
REAL ESTATE TAX REV-SUPPLEMENT	\$67.67	\$49.75	\$256.48	\$0.00	\$20.29	\$20.00
REAL ESTATE TAX REV-DELINQUENT	\$1,436.00	\$1,067.57	\$797.25	\$1,038.37	\$1,589.57	\$500.00
INTEREST INCOME-CHECKING, SAVINGS	\$139.13	\$131.54	\$535.66	\$1,820.69	\$1,939.15	\$750.00
FIRE PROTECTION REV (S,B,M)	\$51,989.84	\$53,560.37	\$55,167.01	\$57,319.18	\$59,180.40	\$60,797.00
DONATION REVENUE	\$10,000.00	\$10,000.00	\$8,550.00	\$15,951.26	\$8,966.57	\$3,772.00
SALE OF FIXED ASSETS	\$0.00	\$0.00	\$0.00	\$5,100.00	\$0.00	\$0.00
PROCEEDS FROM DEBT	\$0.00	\$0.00	\$0.00	\$69,940.13	\$0.00	\$0.00
<b>SUB-TOTAL</b>	<b>\$99,568.02</b>	<b>\$100,258.83</b>	<b>\$100,940.66</b>	<b>\$187,103.64</b>	<b>\$108,157.37</b>	<b>\$104,300.00</b>
<b>EXPENDITURE</b>						
OFFICE SUPPLIES EXPENSE	\$20.00	\$50.00	\$50.00	\$40.00	\$40.00	\$30.00
POSTAGE EXPENSE	\$15.00	\$14.00	\$20.00	\$20.00	\$15.00	\$15.00
EQUIPMENT EXPENSE	\$0.00	\$0.00	\$0.00	\$71,535.77	\$0.00	\$0.00
PAYMENT ON FIRE EQUIP LOANS	\$98,706.16	\$98,706.16	\$97,256.16	\$101,439.98	\$114,516.05	\$104,255.00
REFUND OF PRIOR YEAR REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	\$11,090.43	\$0.00
<b>SUB-TOTAL</b>	<b>\$98,741.16</b>	<b>\$98,770.16</b>	<b>\$97,326.16</b>	<b>\$173,035.75</b>	<b>\$125,661.48</b>	<b>\$104,300.00</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 59 – FIRE EQUIPMENT NET PROFIT/LOSS – 2015 THROUGH 2020**

Fire Equipment	2015	2016	2017	2018	2019	2020
Revenue	\$99,568	\$100,259	\$100,941	\$187,104	\$108,157	\$104,300
Expenditure	\$98,741	\$98,770	\$97,326	\$173,036	\$125,661	\$104,300
<b>Net</b>	<b>\$827</b>	<b>\$1,489</b>	<b>\$3,615</b>	<b>\$14,068</b>	<b>(\$17,504)</b>	<b>\$0</b>

**FIRE DEPARTMENT**

The revenues for the Bellefonte Fire Department, a volunteer force, have been steadily rising since 2016, however they are projected to decline in 2020 to \$192,877; down 46% from a high of \$359,657.75 in 2015 (Table 60). In 2020, the Borough reinstated the \$1,500 fire chief stipend. This additional expense resulted in a \$1,500 deficit (Table 61)

**TABLE 60 – FIRE DEPARTMENT REVENUE – 2015 THROUGH 2020**

FIRE DEPARTMENT	2015	2016	2017	2018	2019	2020
REVENUE						
REAL ESTATE TAX REV - CURRENT	\$70,428.71	\$70,902.14	\$71,271.46	\$71,870.89	\$72,922.77	\$73,877.00
REAL ESTATE TAX REV-SUPPLEMENT	\$115.95	\$99.51	\$512.97	\$0.00	\$40.57	\$30.00
REAL ESTATE TAX REV-DELINQUENT	\$2,269.54	\$1,869.73	\$1,588.85	\$2,072.99	\$3,049.85	\$1,500.00
INTEREST INCOME – CHECKING, SAVINGS	\$132.55	\$125.83	\$596.05	\$1,938.66	\$2,521.41	\$1,400.00
FEDERAL GRANT REVENUE	\$189,050.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FIRE PROTECTION REV (S,B,M)	\$97,661.00	\$102,031.43	\$104,967.01	\$109,444.67	\$112,864.72	\$116,070.00
SPECIAL FIRE PROTECTION FEES	\$0.00	\$2,025.00	\$0.00	\$0.00	\$1,000.00	\$0.00
DONATION REVENUE	\$0.00	\$50.00	\$0.00	\$75.00	\$0.00	\$0.00
SALE OF CHALLENGE COINS	\$0.00	\$660.00	\$0.00	\$0.00	\$0.00	\$0.00
SALE OF FIXED ASSETS REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$2,250.00	\$0.00
COMP FOR LOSS OF FIXED ASSETS	\$0.00	\$0.00	\$2,139.47	\$0.00	\$0.00	\$0.00
PROCEEDS FROM INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$5,519.53	\$0.00
REFUND OF PRIOR YEARS EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$560.00	\$0.00
<b>SUB-TOTAL:</b>	<b>\$359,657.75</b>	<b>\$177,763.64</b>	<b>\$181,075.81</b>	<b>\$185,402.21</b>	<b>\$200,728.85</b>	<b>\$192,877.00</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 61 – FIRE DEPARTMENT EXPENDITURE – 2015 THROUGH 2020**

FIRE DEPARTMENT	2015	2016	2017	2018	2019	2020
EXPENDITURE						
ADMINISTRATIVE COSTS	\$1,000.00	\$500.00	\$600.00	\$600.00	\$400.00	\$250.00
FIRE CHIEF STIPEND EXPENSE	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
FIRE CHIEF SS EXPENSE	\$114.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OFFICE SUPPLIES EXPENSE	\$50.00	\$75.00	\$335.60	\$100.00	\$98.43	\$100.00
POSTAGE EXPENSE	\$115.00	\$100.00	\$115.00	\$115.00	\$110.00	\$100.00
FUEL EXPENSE	\$7,114.24	\$3,698.43	\$4,839.95	\$6,057.60	\$6,618.39	\$7,000.00
SAFETY EQUIPMENT EXPENSE	\$3,183.85	\$2,000.00	\$434.94	\$24.00	\$18,645.25	\$18,000.00
MATERIALS & SUPPLIES EXPENSE	\$2,401.21	\$3,077.11	\$2,257.70	\$2,213.30	\$64.80	\$1,000.00
FIRE EQUIPMENT MAINTENANCE EXP	\$43,802.87	\$38,420.34	\$78,975.14	\$55,433.26	\$52,215.76	\$45,007.00
FIT TESTING EXPENSE	\$0.00	\$1,375.00	\$0.00	\$0.00	\$0.00	\$0.00
MINOR EQUIPMENT EXPENSE	\$11,289.98	\$10,602.00	\$12,684.61	\$6,421.95	\$0.00	\$1,000.00
PROFESSIONAL FEES EXPENSE	\$1,788.00	\$0.00	\$1,717.50	\$1,183.00	\$1,908.00	\$2,000.00
AUDIT EXPENSE	\$350.00	\$300.00	\$350.00	\$375.00	\$425.00	\$450.00
LEGAL EXPENSE	\$325.00	\$1,146.00	\$0.00	\$788.50	\$2,168.60	\$500.00
PHYSICALS EXPENSE	\$9,654.00	\$10,480.00	\$12,315.88	\$8,054.00	\$0.00	\$0.00
DATA PROCESSING EXPENSE	\$110.00	\$112.00	\$122.00	\$280.00	\$330.00	\$400.00
IT SERVICES EXPENSE	\$126.02	\$184.63	\$123.48	\$100.87	\$67.94	\$125.00
CELL PHONE/IPAD EXPENSE	\$5,887.81	\$5,193.65	\$5,523.41	\$5,533.12	\$8,290.22	\$10,600.00
RADIO/PAGER MAINT EXPENSE	\$1,935.70	\$162.50	\$228.50	\$119.60	\$335.85	\$500.00
MAINTENANCE AGREEMENTS EXPENSE	\$160.57	\$2,272.19	\$154.69	\$500.00	\$500.00	\$750.00
ADVERTISING EXPENSE	\$0.00	\$0.00	\$0.00	\$33.25	\$130.48	\$150.00
PRINTING EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
COPY EXPENSE	\$22.65	\$50.00	\$50.00	\$50.00	\$60.00	\$70.00
COMMERCIAL INS EXPENSE	\$4,840.78	\$5,300.00	\$5,500.00	\$11,110.00	\$19,000.00	\$25,000.00
WORKERS COMP INS EXPENSE	\$36,310.22	\$42,000.00	\$35,438.00	\$41,466.00	\$29,741.00	\$51,000.00
ELECTRICITY EXPENSE	\$5,250.65	\$6,641.60	\$4,073.82	\$5,745.91	\$9,256.60	\$11,000.00

FIRE DEPARTMENT	2015	2016	2017	2018	2019	2020
EXPENDITURE						
HEATING/COOLING EXPENSE	\$9,895.17	\$5,897.00	\$6,294.00	\$8,730.00	\$11,398.00	\$15,000.00
WATER SERVICE EXPENSE	\$237.36	\$790.22	\$338.40	\$91.20	\$91.40	\$150.00
BUILDING MAINT EXPENSE	\$0.00	\$273.00	\$270.00	\$675.00	\$1,095.00	\$900.00
DUES/SUB/MEMBERSHIP EXPENSE	\$1,450.00	\$733.01	\$725.00	\$725.00	\$660.00	\$675.00
TRAINING/SEMINAR EXPENSE	\$222.00	\$0.00	\$589.00	\$555.00	\$0.00	\$500.00
CAPITAL EXPENDITURES	\$240,531.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MISCELLANEOUS EXPENSE	\$55.50	\$0.00	\$0.00	\$130.00	\$67.86	\$100.00
FIRE POLICE SUPPLIES EXPENSE	\$0.00	\$1,438.80	\$3,109.30	\$1,137.00	\$680.00	\$500.00
<b>SUB-TOTAL</b>	<b>\$389,725.18</b>	<b>\$142,822.48</b>	<b>\$177,165.92</b>	<b>\$158,347.56</b>	<b>\$164,358.58</b>	<b>\$194,377.00</b>

Source: Bellefonte Borough Financial Records, Delta ANALYSIS

**TABLE 62 – FIRE DEPARTMENT NET PROFIT/LOSS – 2015 THROUGH 2020**

FIRE DEPARTMENT	2015	2016	2017	2018	2019	2020
REVENUE	\$359,658	\$177,764	\$181,076	\$185,402	\$200,729	\$192,877
EXPENDITURE	\$389,725	\$142,822	\$177,166	\$158,348	\$164,359	\$194,377
<b>NET</b>	<b>(\$30,067)</b>	<b>\$34,941</b>	<b>\$3,910</b>	<b>\$27,055</b>	<b>\$36,370</b>	<b>(\$1,500)</b>

## WATER, SEWER, AND REFUSE

### WATER

Since at least 2015, there has been an annual \$20 flat fee for water, in addition to a fee per 1,000 gallons. The per-gallon fee raised \$0.30 between 2015 and 2018 but has remained at \$5.70 since then and is projected to continue in 2020. Additionally, since 2016, a separate fee of \$5.00 for Corning Waterlines customers has been set aside for capital improvements (Table 63).

**TABLE 63 – WATER FEE SCHEDULE**

	2015	2016	2017	2018	2019	2020
WATER FEE PER 1,000 GALLONS USED	\$5.40	\$5.60	\$5.60	\$5.70	\$5.70	\$5.70
FLAT FEE	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
CORNING WATER LINE CUSTOMERS:	-	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00

In terms of revenue generated within the Borough, the primary source of revenue is through CCDA Water and Milesburg Borough. CCDA Water supplies water from Spring Creek to Coca-Cola, where it is bottled for sale. The Borough then uses this revenue as matching funds for grant opportunities as well as to cover any expenses resulting from the Armory or Waterfront. In the event these revenues prove beneficial, the Armory and Waterfront properties would see tax increases.

**TABLE 64 – WATER REVENUE– 2015 THROUGH 2020**

WATER	2015	2016	2017	2018	2019	2020
REVENUE:						
PENALTY REVENUE	\$7	\$0	\$14	\$17	\$0	\$0
INTEREST INCOME – CHECKING, SAVINGS	\$1,392	\$2,202	\$4,281	\$7,502	\$7,250	\$6,500
WATER COLLECTIONS REVENUE	\$1,486,529	\$1,543,909	\$1,418,831	\$1,435,635	\$1,382,971	\$1,448,000
SALE OF BULK WATER REVENUE	\$6,280	\$14,639	\$10,785	\$11,041	\$17,095	\$18,000
CW LINE CAPITAL PROJECTS REV	\$0	\$6,656	\$9,521	\$9,841	\$10,664	\$10,550
METER/PIT/ETC. SALES REVENUE	\$7,369	\$11,618	\$15,924	\$16,232	\$19,342	\$6,000
VACANCY APPLICATION REVENUE	\$480	\$240	\$360	\$570	\$390	\$300
WATER ON/OFF FEE REVENUE	\$650	\$210	\$510	\$120	\$534	\$150
SERVICES PROVIDED BY WATER DEP	\$22,994	\$14,393	\$7,499	\$10,235	\$5,966	\$3,200
POSTING FEE REVENUE	\$660	\$300	\$210	\$390	\$1,230	\$400
Fire Line Tap Revenue	\$24,068	\$8,330	\$0	\$0	\$0	\$0
Capacity Fees & Assessment Rev	\$16,573	\$13,243	\$19,796	\$32,283	\$36,055	\$1,820
Capacity Fee Rev - Amberleigh	\$3,036	\$6,072	\$1,200	\$15,787	\$6,072	\$0
Donations/Contributions Rev	\$0	\$76,485	\$0	\$0	\$17,313	\$0
Miscellaneous Revenue	\$105	\$11	\$3,013	\$150	\$2	\$0
Fee Revenue	\$40	\$60	\$70	\$80	\$20	\$0
Sale of Fixed Assets Revenue	\$2,240	\$0	\$2,889	\$1,992	\$3,823	\$0
Proceeds from Insurance	\$0	\$0	\$3,949	\$0	\$0	\$0
Transfer in from Capital Project	\$0	\$3,314	\$0	\$0	\$0	\$0
<b>Sub-Total</b>	<b>\$1,572,422</b>	<b>\$1,701,682</b>	<b>\$1,498,852</b>	<b>\$1,541,874</b>	<b>\$1,508,727</b>	<b>\$1,494,920</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 65 – WATER EXPENDITURE – 2015 THROUGH 2020**

WATER	2015	2016	2017	2018	2019	2020
EXPENDITURE						
SALARY EXPENSE	\$342,972	\$331,783	\$293,084	\$334,559	\$385,870	\$386,500
REIMB FROM WORKERS COMP/DISABILITY	\$0	\$0	\$0	-\$306	-\$4,170	\$0
OTHER BENEFITS EXPENSE	\$2,509	\$572	\$535	\$110	\$420	\$150
WORK BOOTS EXPENSE	\$1,120	\$1,400	\$1,341	\$1,400	\$1,400	\$1,400
SOCIAL SECURITY EXPENSE	\$26,238	\$24,874	\$21,787	\$25,041	\$28,895	\$29,370
ENROLLMENT/ADMIN EXP-RETIREMENT	\$60	\$20	\$43	\$75	\$80	\$100
OPERATOR’S LICENSE FEE EXPENSE	\$60	\$0	\$0	\$0	\$0	\$0
HEALTH INSURANCE EXPENSE	\$43,350	\$72,073	\$95,385	\$58,745	\$60,434	\$64,000
RETIREMENT EXPENSE	\$78,427	\$58,523	\$61,954	\$55,414	\$57,694	\$58,000
HEALTHCARE EXPENSE – IN-HOUSE	\$6,533	\$7,174	\$5,137	\$8,267	\$7,301	\$10,000
LIFE INSURANCE EXPENSE	\$656	\$752	\$3,221	\$767	\$869	\$900
OFFICE SUPPLIES EXPENSE	\$780	\$326	\$938	\$150	\$742	\$800
POSTAGE EXPENSE	\$2,115	\$2,300	\$2,500	\$2,600	\$3,097	\$2,800
CHEMICAL EXPENSE	\$18,634	\$11,203	\$11,825	\$9,709	\$11,856	\$13,000
FUEL EXPENSE	\$6,247	\$5,005	\$7,261	\$10,295	\$11,561	\$13,000
UNIFORM EXPENSE	\$0	\$2,252	\$2,100	\$2,486	\$2,518	\$2,650
REPAIR/MAING/MISC SUPP EXP	\$10,704	\$16,549	\$29,190	\$15,250	\$21,289	\$50,000
VEHICLE & EQUIP MAINT EXP	\$18,502	\$16,210	\$17,274	\$11,675	\$26,485	\$20,080

WATER	2015	2016	2017	2018	2019	2020
EXPENDITURE						
REPAIRS TO WATER SYSTEM EXP	\$35,160	\$35,592	\$26,033	\$31,767	\$44,502	\$42,000
PUMP MAINT/REPAIRS EXPENSE	\$603	\$3,677	\$0	\$460	\$7,252	\$5,000
WATER METER MAINT EXPENSE	\$8,411	\$8,957	\$26,767	\$12,456	\$27,180	\$25,000
TOOLS & MINOR EQUIPMENT EXP	\$2,410	\$5,426	\$13,581	\$3,316	\$8,945	\$7,000
AUDIT EXPENSE	\$4,800	\$5,000	\$5,100	\$5,450	\$5,700	\$6,000
ENGINEERING EXPENSE	\$13,155	\$11,542	\$6,210	\$11,712	\$6,367	\$7,500
LEGAL EXPENSE	\$543	\$459	\$6,317	\$14,187	\$7,190	\$8,000
WATER TESTING EXPENSE	\$5,015	\$8,265	\$12,815	\$6,270	\$11,560	\$11,000
DATA PROCESSING EXPENSE	\$759	\$821	\$849	\$945	\$1,036	\$1,300
SERVICE AGREEMENT EXPENSE	\$623	\$4,977	\$3,131	\$5,848	\$6,482	\$6,600
PEST CONTROL EXPENSE	\$1,104	\$1,104	\$1,104	\$1,104	\$1,104	\$1,200
IT SERVICE EXPENSE	\$2,009	\$2,160	\$2,222	\$2,691	\$2,493	\$4,200
TELEPHONE EXPENSE	\$6,269	\$7,841	\$10,207	\$9,695	\$9,874	\$12,000
CELL PHONE/IPAD EXPENSE	\$3,012	\$3,196	\$2,899	\$2,751	\$2,934	\$3,100
INTERNET EXPENSE	\$2,159	\$2,877	\$3,313	\$3,340	\$4,334	\$4,600
RADIO MAINTENANCE EXPENSE	\$175	\$0	\$0	\$0	\$0	\$0
MAINT CONTRACT EXPENSE	\$1,570	\$0	\$0	\$0	\$0	\$0
TRAVEL EXPENSE	\$0	\$30	\$0	\$122	\$51	\$100
ADVERTISING EXPENSE	\$174	\$0	\$0	\$17	\$210	\$225
PRINTING EXPENSE	\$492	\$1,034	\$603	\$527	\$444	\$600
COPU EXPENSE	\$0	\$0	\$0	\$85	\$350	\$450
COMMERCIAL INS EXPENSE	\$26,799	\$28,000	\$35,820	\$36,000	\$33,000	\$21,000
WORKERS COMP INS EXPENSE	\$18,000	\$25,200	\$30,500	\$29,700	\$28,340	\$22,000
ELECTRICITY EXPENSE	\$188,824	\$180,533	\$200,416	\$253,836	\$207,737	\$210,000
HEATING OIL EXP – PUMP HOUSE	\$2,014	\$1,004	\$1,829	\$962	\$2,348	\$3,300
WATER SERVICE-INTERCEPTOR LINE	\$1,274	\$0	\$0	\$0	\$0	\$0
MAINT OF PUMP HOUSES EXPENSE	\$12,453	\$0	\$0	\$170	\$0	\$1,000
MAINT OF RESERVOIR EXP	\$4,802	\$0	\$0	\$149	\$196	\$1,000
MAINT OF STREETS EXPENSE	\$37,864	\$39,098	\$30,219	\$30,757	\$15,675	\$17,000
MAINT OF CORNING WATER TANK EXP	\$314	\$0	\$107	\$360	\$0	\$150
PENN EAGLE PUMP ST EXPENSE	\$1,834	\$306	\$0	\$0	\$0	\$0
EQUIPMENT RENTAL EXPENSE	\$0	\$0	\$520	\$0	\$0	\$1,500
LEASE AGREEMENT EXPENSE	\$23,100	\$6,300	\$0	\$0	\$0	\$0
LEASE PAYMENTS	\$6,622	\$0	\$1,900	-\$4,061	\$1,040	\$11,685
DUES/MEMBERSHIP/SUB EXP	\$371	\$175	\$378	\$640	\$756	\$825
CONTRACTED SERVICES EXPENSE	\$2,034	\$14,063	\$4,506	\$550	\$2,935	\$3,000
TRAINING EXPENSE	\$2,535	\$2,203	\$2,331	\$2,065	\$3,886	\$4,000
CDL LICENSE EXPENSE	\$878	\$401	\$264	\$434	\$322	\$225
DRUG TESTING EXPENSE	\$120	\$100	\$150	\$95	\$218	\$300
OPERATOR'S LICENSE FEE EXP	\$1,150	\$982	\$393	\$934	\$327	\$500
REPAIRS TO PERSONAL PROP EXP	\$2,115	\$528	\$0	\$0	\$27	\$1,000
OTHER FEES EXPENSE	\$100	\$50	\$4,881	\$100	\$10,675	\$11,000
SALES TAX EXPENSE	\$413	\$598	\$783	\$1,014	\$1,076	\$285
PERMIT FEES EXPENSE	\$0	\$0	\$400	\$100	\$50	\$200
CAPITAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$176,375
CAPITAL EXPENDITURES – WATER LINE	\$0	\$0	\$0	\$0	\$0	\$55,000
DEPRECIATION EXPENSE	\$171,692	\$145,390	\$167,554	\$163,239	\$160,000	\$0

WATER	2015	2016	2017	2018	2019	2020
EXPENDITURE						
INTEREST EXPENSE	\$14,212	\$10,950	\$7,796	\$0	\$0	\$0
LOSS ON FIXED ASSET	\$0	\$198,127	\$0	\$0	\$0	\$0
TRANSFER TO GENERAL FUND	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$95,000
TRANSFER TO CAPITAL PROJECTS	\$0	\$75,100	\$195,196	\$307,500	\$271,000	\$49,200
TRANSFER TO CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$10,750
<b>SUB-TOTAL</b>	<b>\$1,266,870</b>	<b>\$1,483,081</b>	<b>\$1,460,670</b>	<b>\$1,573,521</b>	<b>\$1,603,960</b>	<b>\$1,494,920</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 66 – WATER NET PROFIT/LOSS – 2015 THROUGH 2020**

WATER	2015	2016	2017	2018	2019	2020
REVENUE:	\$1,572,422	\$1,701,682	\$1,498,852	\$1,541,874	\$1,508,727	\$1,494,920
EXPENDITURE	\$1,266,870	\$1,483,081	\$1,460,670	\$1,573,521	\$1,603,960	\$1,494,920
NET	\$305,551	\$218,601	\$38,183	(\$31,647)	(\$95,233)	\$0

### BULK WATER

Like the other water fee, the bulk water fee has also increased in recent years. The bulk water fee increased by \$2.35, nearly 40% more than in 2015 (Table 67). This is in stark contrast to the increase in the standard water fee, which was \$0.30, or around a 5% increase.

**TABLE 67 – BULK WATER FEE SCHEDULE**

	2015	2016	2017	2018	2019	2020
BULK WATER FEE, PER 1,000 GALLONS	\$6.00	\$6.00	\$6.00	\$6.00	\$8.35	\$8.35

The total annual revenues for bulk water vary widely. This can be attributed to grants, donations, and loans. The most notable grant revenue came in 2016 when the Borough received \$2.7 million. In 2016, the Borough acquired a loan in the sum of \$1,464,494. Combined, the grant and loan comprise 97% of the revenue that year and over 70% of overall revenue since 2016 (Table 68). In terms of revenue generate within the Borough, please see Revenue under the Water section.

**TABLE 68 – BULK WATER REVENUE– 2015 THROUGH 2020**

BULK WATER	2015	2016	2017	2018	2019	2020
REVENUE						
INTEREST INCOME-CHECKING/SAVINGS	\$443	\$508	\$2,615	\$10,449	\$2,615	\$7,350
GRANT PROCEEDS	\$0	\$2,700,000	\$300,000	\$27,500	\$300,000	\$90,050
C2P2 GRANT PROCEEDS	\$0	\$0	\$27,500	\$0	\$27,500	\$0
CCDA WATER USAGE REVENUE	\$94,343	\$100,167	\$104,813	\$107,071	\$104,813	\$100,000
MILESBERG WATER USAGE REVENUE	\$43,754	\$47,393	\$50,726	\$45,997	\$50,726	\$45,000
DONATION REVENUE	\$0	\$0	\$21,000	\$0	\$21,000	\$0
USE OF RESERVES	\$0	\$0	\$0	\$0	\$0	\$53,445
USE OF RESERVES GRANT MATCHING	\$0	\$0	\$0	\$0	\$0	\$34,675
PROCEEDS FROM LOAN	\$50,001	\$1,464,494	\$2,832	\$0	\$2,832	\$0
<b>SUB-TOTAL:</b>	<b>\$188,541</b>	<b>\$4,312,561</b>	<b>\$509,486</b>	<b>\$191,018</b>	<b>\$509,486</b>	<b>\$330,520</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 69 – BULK WATER EXPENDITURE – 2015 THROUGH 2020**

BULK WATER	2015	2016	2017	2018	2019	2020
EXPENDITURE						
ARMORY ELECTRICITY EXPENSE	\$535	\$365	\$517	\$501	\$517	\$1,000
ARMORY POSTAGE EXPENSE	\$0	\$26	\$23	\$5	\$23	\$10
ARMORY ENGINEERING EXPENSE	\$822	\$0	\$0	\$0	\$0	\$0
ARMORY LEGAL EXPENSE	\$5,131	\$0	\$1,452	\$1,556	\$1,452	\$1,500
ARMORY COMMERCIAL INSURANCE EXP	\$0	\$0	\$0	\$0	\$0	\$1,415
ARMORY BLDG MAINT EXPENSE	\$90	\$0	\$7,551	\$0	\$7,551	\$100
ARMORY MISCELLANEOUS EXP	\$20	\$0	\$810	\$0	\$810	\$0
C2P2 GRANT EXPENSE	\$0	\$0	\$8,914	\$113,110	\$8,914	\$0
EV GRANT EXPENSE	\$0	\$0	\$0	\$10,180	\$0	\$0
CONTRIBUTION – RAILS TO TRAILS	\$0	\$0	\$10,000	\$0	\$10,000	\$0
GRANT MATCH-TALLEYRAND PARK	\$0	\$0	\$0	\$27,133	\$0	\$0
ADVERTISING EXPENSE	\$0	\$0	\$25	\$0	\$25	\$25
LEGAL FEES EXPENSE	\$0	\$0	\$175	\$0	\$175	\$1,800
CONTRIBUTION TO LIBRARY	\$0	\$0	\$0	\$0	\$0	\$600
GRANT TO IDA*	\$206,988	\$2,609,909	\$109,751	\$87,964	\$109,751	\$0
POSTAGE EXPENSE – WATERFRONT*	\$0	\$0	\$0	\$0	\$0	\$5
AUDIT EXPENSE – WATERFRONT*	\$0	\$0	\$0	\$0	\$0	\$1,625
ENGINEERING EXPENSE – WATERFRONT*	\$0	\$0	\$0	\$0	\$0	\$0
LEGAL EXPENSE – WATERFRONT*	\$0	\$0	\$0	\$0	\$0	\$1,000
DATA PROCESSING EXP-WATERFRONT*	\$0	\$0	\$0	\$0	\$0	\$400
ADVERTISING EXPENSE – WATERFRONT*	\$0	\$0	\$0	\$0	\$0	\$0
COMMERCIAL INS EXP – WATERFRONT*	\$0	\$0	\$0	\$0	\$0	\$1,000
CONTRIBUTION TO CBICC	\$0	\$2,000	\$0	\$0	\$0	\$1,000
OFFICE SUPPLIES EXPENSE	\$0	\$85	\$0	\$0	\$0	\$30
CONSTRUCTION EXPENSE-WATERFRONT*	\$0	\$0	\$0	\$0	\$0	\$0
PRINCIPAL PAYMENTS-WATERFRONT*	\$0	\$1,514,495	\$0	\$0	\$0	\$85,655
INTEREST EXP-NW LOAN-WATERFRONT*	\$0	\$12,070	\$0	\$0	\$0	\$10,000
INTEREST EXPENSE ARMORY	\$21,148	\$20,337	\$19,402	\$18,491	\$19,402	\$18,600
PRINCIPAL PAYMENTS-ARMORY	\$29,264	\$30,075	\$31,010	\$31,921	\$31,010	\$33,175
CONSERVATION OF NAT'L RESOURCE	\$3,060	\$3,060	\$3,060	\$4,478	\$3,060	\$4,480
GARMAN EXPENSES	\$1,593	\$0	\$11,418	\$0	\$11,418	\$0
GAMBLE MILL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
EARLY INTERVENTION PROGRAM EXPENSE	\$0	\$0	\$0	\$0	\$0	\$67,100
C2P2 GRANT EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0
PROJECT EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFER TO REFUSE FUND	\$0	\$0	\$0	\$0	\$0	\$0
GRANT EXPENSE	\$0	\$0	\$0	\$0	\$0	\$100,000
MISCELLANEOUS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0
<b>SUB-TOTAL</b>	<b>\$268,651</b>	<b>\$4,192,422</b>	<b>\$204,108</b>	<b>\$295,390</b>	<b>\$204,108</b>	<b>\$330,520</b>

\*Bellefonte Waterfront Project

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 70 – BULK WATER NET PROFIT/LOSS – 2015 THROUGH 2020**

BULK WATER	2015	2016	2017	2018	2019	2020
REVENUE:	\$188,541	\$4,312,561	\$509,486	\$191,018	\$509,486	\$330,520
EXPENDITURE	\$268,651	\$4,192,422	\$204,108	\$295,390	\$204,108	\$330,520
<b>NET</b>	<b>(\$80,110)</b>	<b>\$120,139</b>	<b>\$305,378</b>	<b>(\$104,372)</b>	<b>\$305,378</b>	<b>\$0</b>

**SEWER**

Unlike some other fees in the Borough, the sewer fee has increased annually, from as little as \$2 (2018 to 2019) to as much as \$10 (2016 to 2017, 2017 to 2018). With a projected increase to \$135 in 2020, the sewer fee will have increased by \$22 since 2015, averaging an annual increase of \$4.40. Consequently, the largest source of revenue is the sewer fee, with revenue generated from operating the spring as the second largest source. These two combined generate almost 80% of all revenue generated in 2015 through 2020 (Table 72).

**TABLE 71 – SEWER FEE SCHEDULE**

	2015	2016	2017	2018	2019	2020
Sewer Fee, Per Quarter	\$103	\$110	\$120	\$130	\$132	\$135

**TABLE 72 – SEWER REVENUE– 2015 THROUGH 2020**

SEWER	2015	2016	2017	2018	2019	2020
REVENUE						
FINE REVENUE	\$4,500	\$0	\$0	\$3	\$0	\$0
INTEREST INCOME MONEY MARKET	\$2,113	\$1,570	\$3,090	\$3,845	\$10,590	\$7,140
INTEREST INCOME – CHECKING, SAVINGS	\$1,048	\$741	\$1,518	\$5,116	\$4,220	\$3,000
DEMAND RESPONSE PROG REV	\$9,328	\$4,270	\$1,107	\$3,225	\$0	\$0
<b>SEWER COLLECTION REVENUE</b>	<b>\$1,350,488</b>	<b>\$1,468,838</b>	<b>\$1,580,979</b>	<b>\$1,715,939</b>	<b>\$1,596,361</b>	<b>\$1,790,000</b>
SEWER CAPITAL IMPROVEMENTS REV	\$11,500	\$11,500	\$11,500	\$12,000	\$12,000	\$12,000
SURCHARGE REVENUE	\$6,216	\$18,954	\$27,973	\$14,959	\$1,706	\$1,800
PRETREATMENT REVENUE	\$4,229	\$4,094	\$600	\$0	\$0	\$0
PRETREATMENT SAMPLING REVENUE	\$0	\$390	\$2,264	\$3,105	\$2,723	\$2,700
WASTE DISPOSAL REVENUE	\$81,693	\$78,776	\$95,543	\$36,456	\$42,609	\$27,000
BULK WATER LOADS REVENUE	\$2,390	\$4,726	\$3,621	\$1,979	\$2,656	\$2,500
BULK HAULING PERMIT REVENUE	\$160	\$260	\$160	\$0	\$120	\$120
CAPITAL IMPROVEMENTS SBW	\$142,171	\$303,512	\$180,148	\$1,128,376	\$2,116,547	\$142,800
<b>OPERATING SPRING, BENNER, WALKER</b>	<b>\$1,119,140</b>	<b>\$1,258,879</b>	<b>\$1,299,636</b>	<b>\$1,315,363</b>	<b>\$1,304,501</b>	<b>\$1,486,200</b>
SALE OF NUTRIENT CREDITS	\$0	\$18,042	\$0	\$35,814	\$9,664	\$0
CONTRIBUTION PERMIT REVENUE	\$0	\$0	\$0	\$0	\$300	\$0
NSF FEE REVENUE	\$20	\$35	\$20	\$40	\$40	\$0
TAP FEES & ASSESSMENTS REVENUE	\$656	\$0	\$2,890	\$1,156	\$578	\$0
MISCELLANEOUS REVENUE FAC	\$505	\$997	\$45	\$0	\$0	\$0
MISCELLANEOUS REVENUE SYS	\$0	\$0	\$5	\$0	\$24,176	\$0
SALE OF FIXED ASSETS REV-FAC	\$0	\$5,263	\$0	\$47,551	\$0	\$0
SALE OF FIXED ASSETS REV-SYST	\$0	\$0	\$724	\$0	\$0	\$0
USE OF RESERVES	\$0	\$0	\$0	\$0	\$0	\$208,100
TRANSFER IN FROM CAPITAL PROJECTS	\$0	\$9,175	\$0	\$0	\$0	\$0
<b>SUB-TOTAL</b>	<b>\$2,736,158</b>	<b>\$3,190,025</b>	<b>\$3,211,824</b>	<b>\$4,324,925</b>	<b>\$5,128,791</b>	<b>\$3,683,360</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

Among the dozens of sewer expenses, the most notable are salary, depreciation, bonds, electricity, and a transfer to the general fund—all exceeding \$1 million. These five expenses combined account for over half of all sewer expenses (Table 73).

**TABLE 73 – SEWER EXPENDITURE – 2015 THROUGH 2020**

SEWER	2015	2016	2017	2018	2019	2020
EXPENDITURE						
SALARY EXPENSE	\$559,520	\$560,382	\$604,643	\$626,045	\$656,055	\$665,500
SALARY EXPENSE - SYSTEM	\$13,445	\$13,520	\$28,930	\$49,546	\$50,485	\$52,000
JURY DUTY PAY	\$0	-\$40	\$0	\$0	-\$11	\$0
REIMB FROM WORKERS COMP INS	\$0	\$0	\$0	-\$1,775	-\$4,681	\$0
OTHER BENEFITS EXPENSE	\$3,616	\$487	\$30	\$35	\$95	\$250
WORK BOOTS EXPENSE	\$1,816	\$2,072	\$2,155	\$2,163	\$2,207	\$2,200
SOCIAL SECURITY EXPENSE	\$41,685	\$41,576	\$44,735	\$45,944	\$47,921	\$49,910
SS EXPENSE-SYSTEM	\$1,029	\$1,007	\$2,174	\$3,711	\$3,770	\$3,900
ENROLLMENT/ADMIN EXP-RETIREMENT	\$120	\$100	\$128	\$113	\$120	\$150
HEALTH INSURANCE EXPENSE FAC	\$129,612	\$150,455	\$170,369	\$184,674	\$166,953	\$177,000
HEALTH INS EXPENSE SYSTEM	\$0	\$11,516	\$6,797	\$8,638	\$8,897	\$9,315
RETIREMENT EXPENSE	\$125,159	\$91,621	\$84,402	\$93,458	\$87,991	\$92,000
RETIREMENT EXPENSE SYSTEM	-\$29	\$0	\$0	\$0	\$0	\$0
HEALTHCARE EXPENSE – IN-HOUSE	\$8,630	\$5,447	\$9,312	\$14,451	\$13,278	\$14,500
LIFE INSURANCE EXPENSE-FAC	\$1,372	\$1,416	\$4,048	\$1,593	\$4,152	\$1,700
LIFE INS EXPENSE-SYSTEM	\$38	\$64	\$76	\$112	\$115	\$120
UNEMPLOYMENT COMP EXPENSE	\$457	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES EXP - FACILITY	\$603	\$410	\$636	\$349	\$677	\$900
OFFICE SUPPLIES EXP - SYSTEM	\$171	\$163	\$43	\$83	\$260	\$275
POSTAGE EXPENSE - FACILITY	\$424	\$348	\$421	\$239	\$308	\$325
POSTAGE EXPENSE - SYSTEM	\$1,199	\$1,249	\$1,350	\$1,361	\$1,546	\$1,400
SHIPPING FEES EXPENSE	\$1,153	\$267	\$253	\$58	\$431	\$200
CHEMICAL EXPENSE	\$120,595	\$104,810	\$96,911	\$90,607	\$114,168	\$150,000
LABORATORY SUPPLIES EXPENSE	\$4,900	\$4,971	\$3,789	\$5,094	\$12,656	\$6,200
FUEL EXPENSE - FACILITY	\$6,817	\$2,892	\$5,531	\$7,076	\$6,698	\$7,800
FUEL EXPENSE - SYSTEM	\$601	\$836	\$298	\$82	\$169	\$200
UNIFORM EXPENSE	\$0	\$3,190	\$3,482	\$3,475	\$3,973	\$4,200
MATERIALS & SUPPLIES EXP - SYSTEM	\$138	\$6	\$187	\$1,787	\$1,707	\$2,100
MATERIALS & SUPPLIES EXP - FAC	\$106	\$0	\$0	\$17	\$20	\$75
VEHICLE MAINTENANCE EXP-SYSTEM	\$0	\$590	\$2,220	\$1,335	\$251	\$1,500
EQUIPMENT MAINT EXP - FAC	\$71,724	\$118,793	\$64,338	\$76,266	\$97,194	\$87,000
EQUIPMENT MAINT EXP - SYSTEM	\$579	\$146	\$631	\$1,958	\$6,212	\$3,000
FACILITY MAINTENANCE EXPENSE	\$33,036	\$23,529	\$22,947	\$33,095	\$58,040	\$132,500
SYSTEM MAINTENANCE EXPENSE	-\$7,013	\$62	\$815	\$644	\$2,104	\$3,500
MINOR EQUIPMENT EXPENSE-FAC	\$0	\$165	\$1,961	\$0	\$2,535	\$3,000
MINOR EQUIPMENT EXP SYSTEM	\$0	\$137	\$282	\$0	\$952	\$1,500
MAINT AGREEMENT CONTRACT EXP	\$4,077	\$4,140	\$0	\$0	\$0	\$0
MAINT AGREE CONTRACT EXP SYS	\$0	\$0	\$0	\$1,200	\$1,400	\$1,550
SERVICE CONTRACT EXP - FAC	\$253	\$9,248	\$12,988	\$9,329	\$9,268	\$10,500
I & I EXPENSE - SYSTEM	\$0	\$0	\$29,402	\$11,650	\$94,922	\$75,000
AUDIT EXPENSE	\$5,800	\$6,100	\$6,300	\$6,700	\$7,100	\$7,400

SEWER	2015	2016	2017	2018	2019	2020
<b>EXPENDITURE</b>						
ENGINEERING EXPENSE - SYSTEM	\$2,863	\$4,995	\$0	\$0	\$0	\$1,000
ENGINEERING EXPENSE - FACILITY	\$38,079	\$40,865	\$23,626	\$25,895	\$27,857	\$30,000
ENGINEERING EXP- FAC (NOT BILLABLE)	\$0	\$13,004	\$686	\$102	\$2,805	\$750
LEGAL EXPENSE-FACILITY	\$1,538	\$63,641	\$76,334	\$58,721	\$1,835	\$20,000
LEGAL EXPENSE-FAC (NOT BILLABLE)	\$38	\$73	\$0	\$0	\$0	\$0
LEGAL EXPENSE - SYSTEM	\$451	-\$308	-\$450	\$525	\$34	\$250
ANALYTICAL TESTING EXP (FAIRWAY)	\$22,709	\$19,202	\$26,811	\$27,652	\$30,775	\$30,000
DATA PROCESSING EXPENSE	\$777	\$944	\$967	\$849	\$1,283	\$1,300
MAINTENANCE CONTRACT EXP-FAC	\$623	\$0	\$0	\$0	\$0	\$0
PEST CONTROL EXPENSE	\$528	\$528	\$528	\$528	\$528	\$550
IT SERVICES EXPENSE	\$5,123	\$5,530	\$5,636	\$4,462	\$5,230	\$6,250
TELEPHONE EXPENSE-FACILITY	\$9,750	\$11,163	\$11,232	\$11,500	\$13,717	\$18,550
TELEPHONE EXPENSE-SYSTEM	\$850	\$1,137	\$1,650	\$2,349	\$1,791	\$2,500
CELL PHONE EXPENSE-SYSTEM	\$27	\$0	\$55	\$240	\$240	\$275
CELL PHONE EXPENSE FACILITY	\$1,780	\$1,689	\$1,701	\$1,704	\$1,711	\$1,900
INTERNET EXPENSE	\$981	\$1,164	\$1,092	\$1,266	\$1,200	\$1,300
TRAVEL EXPENSES	\$0	\$9	\$0	\$526	\$0	\$100
ADVERTISING EXPENSE	\$405	\$1,602	\$273	\$100	\$258	\$350
ADVERTISING EXP (NOT BILLABLE)	\$0	\$1,253	\$0	\$127	\$0	\$0
PRINTING EXPENSE - FACILITY	\$0	\$88	\$227	\$84	\$0	\$100
PRINTING-FAC-NON-BILLABLE	\$0	\$881	\$0	\$0	\$0	\$0
PRINTING EXPENSE - SYSTEM	\$370	\$423	\$386	\$443	\$444	\$500
COPY EXPENSE	\$99	\$275	\$136	\$240	\$368	\$400
INSURANCE EXPENSE	\$3,716	\$3,997	\$3,997	\$3,998	\$4,001	\$4,200
COMMERCIAL INSURANCE EXPENSE	\$32,777	\$34,999	\$46,820	\$46,500	\$46,000	\$57,100
WORKERS COMP INS EXP-FACILITY	\$24,000	\$44,000	\$45,200	\$50,850	\$52,500	\$38,200
WORKERS COMP INS EXP-SYSTEM	\$0	\$0	\$2,100	\$2,500	\$4,550	\$2,955
ELECTRICITY EXPENSE	\$216,689	\$263,133	\$231,922	\$237,316	\$294,936	\$305,500
HEAT/COOL EXP (COLUMBIA GAS)	\$10,421	\$7,047	\$7,569	\$8,571	\$8,158	\$9,500
SEWER LINE MAINT EXP - SYS	\$0	\$83	\$5,119	\$6,016	\$7,268	\$10,000
COPIER RENTAL/MAINT EXP	\$2,039	\$1,166	\$1,205	\$1,205	\$1,240	\$1,330
MAINT OF STREETS EXP - SYSTEM	\$0	\$0	\$0	\$0	\$11,163	\$5,000
EQUIPMENT RENTAL EXP - SYSTEM	\$0	\$0	\$2,473	\$0	\$2,789	\$2,000
EQUIPMENT RENTAL EXP - FACILITY	\$0	\$0	\$0	\$0	\$0	\$500
LEASE PAYMENT EXP - SYSTEM	\$0	\$0	\$0	\$0	\$0	\$8,480
DUES/MEMBERSHIPS/SUB EXP-FAC	\$379	\$417	\$386	\$390	\$420	\$450
SUBSCRIPTION EXP-SYSTEM	\$17	\$22	\$0	\$26	\$0	\$35
CONTRACTED SERVICES EXP - FAC	\$18,803	\$3,193	\$1,204	\$1,920	\$1,905	\$17,300
CONTRACTED SERVICES EXP - SYS	\$0	\$7,246	\$6,250	\$375	\$2,845	\$500
TRAINING EXPENSE	\$1,606	\$1,180	\$1,475	\$2,300	\$1,195	\$2,100
BIOSOLIDS RECYCLING EXPENSE	\$63,110	\$56,280	\$66,712	\$86,942	\$86,337	\$100,000
CDL LICENSE EXPENSE	\$70	\$226	\$210	\$1,217	\$252	\$500
DRUG TESTING EXPENSE	\$50	\$90	\$50	\$0	\$0	\$200
PERMIT FEES EXPENSE	\$3,225	\$2,109	\$2,075	\$2,351	\$595	\$2,800
OPERATOR'S LICENSE FEE EXP FAC	\$555	\$799	\$555	\$300	\$180	\$275
OPERATOR'S LICENSE FEE EXP-SYS	\$0	\$0	\$120	\$0	\$120	\$120

SEWER	2015	2016	2017	2018	2019	2020
EXPENDITURE						
REPAIRS TO PERSONAL PROP EXP	\$2,086	\$3,031	\$7,539	\$511	\$4,902	\$2,500
OTHER FEES EXPENSE	\$0	\$200	\$0	\$0	\$925,000	\$0
OTHER FEES EXPENSE (NOT BILLABLE)	\$0	\$50	\$84	\$35	\$0	\$0
MISCELLANEOUS EXPENSE-FACILITY	\$62	\$893,367	\$0	\$0	\$0	\$50
CAPITAL EXPENDITURES - FACILITY	\$0	\$0	\$0	\$0	\$0	\$340,000
CAPITAL EXPENDITURES - SYSTEM	\$0	\$0	\$0	\$0	\$0	\$3,375
DEPRECIATION EXPENSE	\$881,565	\$0	\$944,320	\$954,773	\$0	\$0
PRINCIPAL PAYMENT-BONDS	\$292,000	\$1,300,000	\$0	\$0	\$0	\$0
INTEREST EXPENSE-BONDS	\$52,932	\$21,546	\$0	\$0	\$0	\$0
PENNWORKS LOAN INTEREST EXP	\$75,609	\$70,127	\$69,657	\$58,349	\$52,519	\$46,570
PENNWORKS LOAN PRINCIPAL EXP	\$0	\$0	\$0	\$0	\$0	\$300,620
RELIANCE LOAN INTEREST EXP	\$23,757	\$22,288	\$20,657	\$19,007	\$17,318	\$15,640
RELIANCE LOAN PRINCIPAL EXPENSE	\$0	\$0	\$0	\$0	\$0	\$52,700
NORTHWEST LOAN #2838 INTEREST	\$0	\$128	\$384	\$4,805	\$26,382	\$0
NORTHWEST LOAN #2838 PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0
NORTHWEST LOAN #3892 INTEREST	\$0	\$324	\$968	\$10,126	\$86,577	\$95,275
NORTHWEST LOAN #3892 PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$152,855
NORTHWEST LOAN #2846 INTEREST	\$0	\$9,667	\$26,252	\$22,244	\$18,160	\$14,035
NORTHWEST LOAN #2846 PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$186,950
LOAN CLOSING COSTS	\$0	\$57,043	\$0	\$0	\$0	\$0
TRUSTEE FEE EXPENSE	\$1,211	\$1,100	\$3,000	\$3,000	\$2,000	\$2,000
TRANSFER TO GENERAL FUND	\$250,000	\$240,000	\$225,000	\$220,000	\$205,000	\$195,000
TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	\$0	\$10,000
TRANSFER TO CAPITAL PROJECTS FUND - CSI	\$0	\$0	\$0	\$0	\$0	\$12,000
TRANSFER TO CAPITAL PROJ FUND	\$11,500	\$11,500	\$12,000	\$12,000	\$12,000	\$0
LOSS ON DISPOSAL OF FIXED ASSETS	\$0	\$21,871	\$0	\$0	\$0	\$0
<b>SUB-TOTAL</b>	<b>\$3,186,803</b>	<b>\$4,408,058</b>	<b>\$3,098,777</b>	<b>\$3,176,053</b>	<b>\$3,426,326</b>	<b>\$3,683,360</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 74 – SEWER NET PROFIT/LOSS – 2015 THROUGH 2020**

SEWER	2015	2016	2017	2018	2019	2020
REVENUE:	\$2,736,158	\$3,190,025	\$3,211,824	\$4,324,925	\$5,128,791	\$3,683,360
EXPENDITURE	\$3,186,803	\$4,408,058	\$3,098,777	\$3,176,053	\$3,426,326	\$3,683,360
<b>NET</b>	<b>(\$450,645)</b>	<b>(\$1,218,033)</b>	<b>\$113,047</b>	<b>\$1,148,873</b>	<b>\$1,702,466</b>	<b>\$0</b>

**REFUSE**

The Borough’s refuse fees have seen minimal changes since 2015. Of those changes, the Recycling Fee changed the most, from \$7 to \$15, while Commercial Recycling has had the largest increase, from \$35 to \$49. Meanwhile, the only unchanged fee is for the replacement of curbside bins at \$7 (Table 75).

**TABLE 75 – REFUSE FEE SCHEDULE**

	2015	2016	2017	2018	2019	2020
REFUSE FEE	\$56	\$56	\$57	\$57	\$58	\$61
RECYCLING FEE	\$7	\$7	\$7	\$11	\$12	\$15
COMMERCIAL RECYCLING				\$35	\$44	\$49
REPLACEMENT CURBSIDE BIN				\$7	\$7	\$7
BRUSH / GRASS CAN COLLECTION					\$10	\$15

Conversely to the Refuse Fees, the Special Collections have seen little change since 2015, never exceeding \$30, but never lower than \$20 (Table 76).

**TABLE 76 – SPECIAL COLLECTIONS LIST**

ITEM	AMOUNT	ITEM	AMOUNT
TOILET	\$20	WASHING MACHINE	\$30
SINK	\$20	HOT WATER HEATER	\$30
MATTRESS OR BOS SPRING (EACH)	\$20	REFRIGERATOR (FREON MUST BE DRAINED)	\$30
MICROWAVE	\$20	FREEZER (FREON MUST BE DRAINED)	\$30
AIR CONDITIONER	\$20	SOFA OR COUCH	\$25
BED FRAME	\$20	CARPET	\$20
DOORS	\$20	TABLE	\$20
DESK	\$20	OVERSTUFFED CHAIR	\$ 20
GRILL	\$20	TELEVISION	\$20
DEHUMIDIFIER	\$20	STOVE	\$30
PRINTER	\$20	DRYER	\$30
MONITOR OR TOWER OR LAPTOP	\$20	DRESSER	\$20

Revenues for Refuse total \$1,121,285, with Refuse Collections counting as \$1,069,775, or 95% overall. The next nearest expense is Use of Reserves at \$22,375 (Table 77)

**TABLE 77 – REFUSE REVENUE– 2015 THROUGH 2020**

REFUSE	2015	2016	2017	2018	2019	2020
INTEREST INCOME - CKG, SVGS	\$278	\$275	\$1,201	\$4,326	\$4,712	\$3,800
GRANT REVENUE	-	-	-	-	\$90,732	-
CONTRACTED INTERGOV REV	\$4,131	\$4,234	\$4,117	\$4,973	\$4,646	\$5,200
REFUSE COLLECTIONS REVENUE	\$935,561	\$920,102	\$980,555	\$1,025,833	\$1,028,534	\$1,069,775
SPECIAL COLLECTIONS REVENUE	\$9,175	\$8,916	\$7,562	\$8,616	\$10,909	\$8,100
GRASS/BRUCH COLLECTION FEE	-	-	-	-	-	\$8,000
COMMERCIAL HAULERS COMPOST FEE	-	-	-	\$170	\$275	-
SALE OF RECYCLABLES REVENUE	\$11,484	\$4,073	\$3,911	\$5,613	-	-
FEE FOR REFUSE CONTAINERS	\$400	\$870	\$1,200	\$4,260	\$4,300	\$4,000
FEE FOR RECYCLING CONTAINERS	-	-	-	\$63	\$35	\$35
LANDFILL KEY DEPOSIT	\$8	-	-	\$10	-	-
MISCELLANEOUS REVENUE	-	\$3	-	-	-	-
NSF FEE REVENUE	-	\$20	\$40	\$40	\$60	-
SALE OF COMPOST REVENUE	-	-	\$1,250	-	-	-
SALE OF FIXED ASSETS REVENUE	\$576	-	\$0	\$7,811	-	-
TRANSFER IN FROM CAP PROJECTS	-	\$3,985	-	-	-	-
USE OF RESERVES	-	-	-	-	-	\$22,375
<b>TOTAL</b>	<b>\$961,611</b>	<b>\$942,477</b>	<b>\$999,835</b>	<b>\$1,061,715</b>	<b>\$1,144,203</b>	<b>\$1,121,285</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

As in most cases, salary is the largest expense and Borough refuse expenditures are no exception. At \$275,000, salary is the costliest expenditure, but tipping fees are not far behind at \$245,000. Together, these two costs equal \$520,000, which represents slightly less than 50% of total refuse expenses (Table 78).

**TABLE 78 – REFUSE EXPENDITURE – 2015 THROUGH 2020**

ITEM	2015	2016	2017	2018	2019	2020
SALARY EXPENSE	\$203,156	\$209,683	\$246,761	\$253,292	\$260,850	\$275,000
JURY DUTY/DISABILITY RETURN	\$ -	\$ -	\$ -	\$ -	\$(1,813)	\$ -
OTHER BENEFITS EXPENSE	\$1,804	\$863	\$612	\$434	\$804	\$440
WORK BOOTS EXPENSE	\$779	\$789	\$883	\$800	\$800	\$800
SOCIAL SECURITY EXPENSE	\$15,131	\$15,685	\$18,394	\$18,777	\$19,318	\$20,625
ENROLLMENT/ADMIN EXP-RETIREMENT	\$20	\$60	\$63	\$58	\$60	\$100
UNEMPLOYMENT COP EXPENSE	\$7,899	\$6,954	\$ -	\$ -	\$ -	\$ -
HEALTH INSURANCE EXP	\$50,941	\$50,347	\$45,846	\$56,072	\$53,786	\$57,800
RETIREMENT EXPENSE	\$46,301	\$31,600	\$47,996	\$42,911	\$43,556	\$52,500
HEALTHCARE EXPENSE – IN-HOUSE	\$3,389	\$4,001	\$3,272	\$3,034	\$3,573	\$5,000
LIFE INSURANCE EXPENSE	\$2,951	\$514	\$621	\$664	\$676	\$710
OFFICE SUPPLIES EXPENSE	\$103	\$257	\$303	\$165	\$221	\$200
POSTAGE EXPENSE	\$753	\$1,200	\$1,250	\$1,300	\$1,498	\$1,300
FUEL EXPENSE	\$16,326	\$13,090	\$16,012	\$20,185	\$22,949	\$24,000
UNIFORM EXPENSE	\$ -	\$1,355	\$1,651	\$1,645	\$1,856	\$1,805
REPAIR/MAINT/MISC SUPPLY EXP	\$1,906	\$502	\$1,260	\$1,666	\$888	\$1,600
COLLECTION EQUIP MAINT EXP	\$23,273	\$25,051	\$30,591	\$37,044	\$22,160	\$25,000
MINTO EQUIPMENT EXPENSE	\$960	\$137	\$282	\$426	\$362	\$500

ITEM	2015	2016	2017	2018	2019	2020
TRASH RECEPTACLE EXPENSE	\$18,938	\$ -	\$6,576	\$6,576	\$ -	\$10,800
AUDIT EXPENSE	\$800	\$900	\$1,000	\$1,200	\$1,400	\$1,500
LEGAL EXPENSE	\$394	\$(308)	\$(277)	\$ -	\$78	\$350
DATA PROCESSING EXPENSE	\$225	\$218	\$275	\$176	\$350	\$350
SERVICE AGREEMENT EXPENSE	\$623	\$1,200	\$1,200	\$1,200	\$1,400	\$1,500
PEST CONTROL EXPENSE	\$1,116	\$1,116	\$1,116	\$1,116	\$1,116	\$1,175
IT SERVICES EXPENSE	\$48	\$5	\$ -	\$5	\$ -	\$ -
TELEPHONE EXPENSE	\$972	\$1,621	\$1,810	\$2,200	\$1,281	\$2,000
CELL PHONE EXPENSE	\$700	\$616	\$1,015	\$1,320	\$2,160	\$2,160
INTERNET EXPENSE	\$ -	\$ -	\$ -	\$25	\$25	\$ -
ROAD MAINTENANCE EXPENSE*	\$ -	\$ -	\$ -	\$ -	\$ -	\$100
ADVERTISING EXPENSE	\$127	\$830	\$252	\$23	\$462	\$300
PRINTING EXPENSE	\$370	\$605	\$593	\$525	\$1,000	\$1,300
COPY EXPENSE	\$ -	\$100	\$100	\$85	\$100	\$125
COMMERCIAL INS EXPENSE	\$8,560	\$9,000	\$11,055	\$9,000	\$9,000	\$10,600
WORKERS COMP INSURANCE EXP	\$11,250	\$16,670	\$19,000	\$20,750	\$22,500	\$16,800
ELECTRICITY EXPENSE	\$3,319	\$2,285	\$2,737	\$2,527	\$2,614	\$2,750
HEATING OIL EXPENSE	\$877	\$1,025	\$1,559	\$2,776	\$1,044	\$2,500
CARDBOARD RECYCLING PROGRAM CRRRA	\$31,008	\$31,008	\$31,008	\$31,008	\$31,008	\$32,000
TIPPING FEES EXP - CCRRA	\$219,250	\$219,125	\$223,204	\$226,635	\$233,496	\$245,000
CURBSIDE RECYCLING EXP - CCRRA	\$82,544	\$82,571	\$114,947	\$114,888	\$132,778	\$160,000
COMMERCIAL RECYCLING EXP- CCRRA	\$14,398	\$14,138	\$16,240	\$17,045	\$19,836	\$25,300
OTHER RECYCLING EXPENSE-CCRRA	\$114	\$132	\$54	\$159	\$125	\$200
BUILDING REPAIR & MAINT EXP	\$7,013	\$2,355	\$3,035	\$2,724	\$3,200	\$3,200
EQUIPMENT RENTAL EXPENSE	\$2,713	\$ -	\$2,640	\$716	\$ -	\$4,000
LEASE EXPENSE EQUIPMENT	\$5,064	\$ -	\$(558)	\$ -	\$6,465	\$39,050
DUES/MEMBER/SUB EXPENSE	\$17	\$40	\$1,217	\$1,200	\$1,217	\$1,270
CONTRACTED SERVICES EXPENSE	\$4,986	\$5,164	\$5,869	\$2,580	\$1,040	\$2,500
TRAINING EXPENSE	\$35	\$90	\$596	\$ -	\$45	\$125
CDL LICENSE EXPENSE	\$60	\$131	\$733	\$ -	\$160	\$175
DRUG TESTING EXPENSE	\$100	\$100	\$50	\$70	\$97	\$200
REPAIR/REPLACE PRIVATE PRO	\$ -	\$2,878	\$ -	\$ -	\$ -	\$500
LICENSE/PERMIT/FEE EXPENSE	\$450	\$560	\$50	\$550	\$(50)	\$100
MISC EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$100
CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,875
DEPRECIATION EXPENSE	\$67,906	\$68,739	\$66,158	\$44,305	\$40,000	\$ -
SUSTAINABILITY EXPENSE	\$ -	\$1,500	\$ -	\$ -	\$ -	\$ -
TRANSFER TO GENERAL FUND	\$115,000	\$115,000	\$110,000	\$100,000	\$90,000	\$80,000
TRANSFER TO CAPITAL PROJECTS	\$20,000	\$820	\$1,300	\$ -	\$5,000	\$ -
<b>SUB-TOTAL</b>	<b>\$994,670</b>	<b>\$942,319</b>	<b>\$1,040,349</b>	<b>\$1,029,856</b>	<b>\$1,040,493</b>	<b>\$1,121,285</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 79 – REFUSE NET PROFIT/LOSS – 2015 THROUGH 2020**

REFUSE	2015	2016	2017	2018	2019	2020
REVENUE:	\$961,611	\$942,477	\$999,835	\$1,061,715	\$1,144,203	\$1,121,285
EXPENDITURE	\$994,670	\$942,319	\$1,040,349	\$1,029,856	\$1,040,493	\$1,121,285
<b>NET</b>	<b>(\$33,059)</b>	<b>\$158</b>	<b>(\$40,514)</b>	<b>\$31,859</b>	<b>\$103,710</b>	<b>\$0</b>

**SPECIAL PROJECTS**

The Borough Special Projects fund covers various costs related to construction projects typically funded by grants, donations, and state aid.

**TABLE 80 – SPECIAL PROJECTS REVENUE– 2015 THROUGH 2020**

SPECIAL PROJECTS	2015	2016	2017	2018	2019	2020
REVENUE						
INTEREST INCOME – CHECKING, SAVINGS	\$4,516	\$104	\$71	\$167	\$108	\$40
GRANT FUNDS	\$0	\$0	\$0	\$150,000	\$0	\$0
STATE AID REVENUE	\$184,496	\$0	\$0	\$0	\$0	\$0
DONATION REVENUE	\$0	\$0	\$31,201	\$0	\$0	\$0
USE OF RESERVES	\$0	\$0	\$0	\$0	\$0	\$290
<b>SUB-TOTAL</b>	<b>\$189,011</b>	<b>\$104</b>	<b>\$31,272</b>	<b>\$150,167</b>	<b>\$108</b>	<b>\$330</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

Table 81 highlights the types of special projects completed by the borough. Projects include major equipment purchases, playground equipment, little league expenditures, traffic control, etc. For example, state aid in 2015 paid for expenses related to equipment, traffic control, storm sewers. In 2018 a grant was secured to pay for the Bellefonte Little League improvements.

**TABLE 81 – SPECIAL PROJECT EXPENDITURE – 2015 THROUGH 2020**

SPECIAL PROJECTS	2015	2016	2017	2018	2019	2020
EXPENDITURE						
MINOR EQUIPMENT EXPENSE	\$5,300	\$0	\$0	\$0	\$0	\$0
MAJOR EQUIPMENT EXPENSE	\$88,745	\$0	\$0	\$0	\$0	\$0
SNOW & ICE REMOVAL EXPENSE	\$49,305	\$0	\$0	\$0	\$0	\$0
TRAFFIC CONTROL DEVICES EXPENSE	\$12,289	\$0	\$0	\$0	\$0	\$0
STORM SEWERS AND DRAINS EXP	\$5,316	\$0	\$0	\$0	\$0	\$0
REPAIRS OF TOOLS & MACHINE EXP	\$262	\$0	\$0	\$0	\$0	\$0
PROJECT WORK EXPENSE	\$89,167	\$0	\$0	\$0	\$0	\$0
BANK FEES EXPENSE	\$0	\$0	\$50	\$0	\$0	\$0
PLAYGROUND EQUIPMENT EXP	\$0	\$0	\$30,260	\$0	\$0	\$0
BLFTE LITTLE LEAGUE GRANT EXP	\$0	\$0	\$0	\$150,067	\$0	\$0
MISCELLANEOUS EXPENSE	\$152	\$0	\$0	\$5	\$5	\$0
OFFICE SUPPLIES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$5
TRANSFER TO PARKS FUND	\$0	\$0	\$899	\$0	\$0	\$0
<b>SUB-TOTAL</b>	<b>\$250,537</b>	<b>\$0</b>	<b>\$31,209</b>	<b>\$150,072</b>	<b>\$5</b>	<b>\$5</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

**TABLE 82 – SPECIAL PROJECTS NET PROFIT/LOSS – 2015 THROUGH 2020**

SPECIAL PROJECTS	2015	2016	2017	2018	2019	2020
REVENUE	\$189,011	\$104	\$31,272	\$150,167	\$108	\$330
EXPENDITURE	\$250,537	\$0	\$31,209	\$150,072	\$5	\$5
<b>NET</b>	<b>(\$61,526)</b>	<b>\$104</b>	<b>\$62</b>	<b>\$95</b>	<b>\$103</b>	<b>\$325</b>

**CAPITAL PROJECTS**

The Capital Projects fund is operated differently from other funds. It is operated akin to a holding account for the various departments. Remaining money from other projects/budgets is deposited into Capital Projects to be held safely for potential future projects. The revenues for Capital Projects are transferred amounts from the departments. The largest of these revenues are derived from the General and Water Funds (Table 83).

**TABLE 83 – CAPITAL PROJECTS REVENUE – 2015T THROUGH 2020**

CAPITAL PROJECTS	2015	2016	2017	2018	2019	2020
INTEREST INCOME – CHECKING, SAVINGS	\$1,833	\$2,093	\$2,524	\$6,176	\$28,455	\$25,000
OTHER REVENUE	\$0	\$31,405	\$86,762	\$330,942	\$73,319	\$0
TRANSFER IN FROM GENERAL FUND	\$117,500	\$117,500	\$117,500	\$117,500	\$117,500	\$117,500
TRANSFER IN FROM PARK FUND	\$0	\$5,000	\$7,200	\$0	\$0	\$0
TRANSFER IN FROM WATER FUND	\$0	\$66,900	\$180,846	\$294,000	\$259,500	\$63,855
TRANSFER IN FROM WATER FUND-CW	\$0	\$8,200	\$14,350	\$13,500	\$11,500	\$10,750
TRANSFER IN FROM SEWER FUND	\$11,500	\$11,500	\$12,000	\$12,000	\$12,000	\$12,000
USE OF RESERVES	\$0	\$0	\$0	\$0	\$0	\$99,500
TRANSFER IN FROM REFUSE FUND	\$20,000	\$0	\$1,300	\$0	\$5,000	\$0
<b>SUB-TOTAL</b>	<b>\$150,833</b>	<b>\$242,598</b>	<b>\$422,482</b>	<b>\$774,118</b>	<b>\$507,274</b>	<b>\$328,605</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

While the revenues of the Capital Projects fund are transferred into the budget, expenses represent transfers out. Since the fund effectively acts as a holding account, the largest number of expenses are set aside for future projects planned in 2020. The largest single expense is still classified under Other Expenses in 2019, which is greater than all currently projected funding transfers in 2020 (Table 84).

**TABLE 84 – CAPITAL PROJECTS EXPENDITURE – 2015 THROUGH 2020**

CAPITAL PROJECTS	2015	2016	2017	2018	2019	2020
EXPENDITURE						
STREET PAVING EXPENSE	\$0	\$95,669	\$0	\$0	\$0	\$0
OTHER EXPENSES	\$37,311	\$0	\$0	\$175,420	\$360,321	\$25,000
TRANSFER TO GENERAL FUND	\$0	\$28,912	\$0	\$0	\$0	\$0
TRANSFER TO PARKS FUND	\$0	\$0	\$0	\$0	\$9,934	\$0
TRANSFER TO WATER FUND	\$0	\$3,314	\$0	\$0	\$0	\$0
TRANSFER TO SEWER FUND	\$0	\$9,175	\$0	\$0	\$0	\$0
TRANSFER TO REFUSE FUND	\$0	\$3,985	\$0	\$0	\$0	\$0
STREET PAVING	\$0	\$0	\$0	\$0	\$0	\$99,500
FUTURE STREET PROJECTS	\$0	\$0	\$0	\$0	\$0	\$117,500
FUTURE WATER PROJECTS	\$0	\$0	\$0	\$0	\$0	\$63,855
FUTURE WATER PROJECTS - CW	\$0	\$0	\$0	\$0	\$0	\$10,750
FUTURE SEWER PROJECTS	\$0	\$0	\$0	\$0	\$0	\$12,000
OFFICE SUPPLIES EXPENSE	\$0	\$0	\$0	\$0	\$63	\$0
<b>SUB-TOTAL</b>	<b>\$37,311</b>	<b>\$141,055</b>	<b>\$0</b>	<b>\$175,420</b>	<b>\$370,318</b>	<b>\$328,605</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 85 – CAPITAL PROJECTS NET PROFIT/LOSS – 2015 THROUGH 2020**

CAPITAL PROJECTS	2015	2016	2017	2018	2019	2020
REVENUE:	\$150,833	\$242,598	\$422,482	\$774,118	\$507,274	\$328,605
EXPENDITURE	\$37,311	\$141,055	\$0	\$175,420	\$370,318	\$328,605
<b>NET</b>	<b>\$113,523</b>	<b>\$101,543</b>	<b>\$422,482</b>	<b>\$598,698</b>	<b>\$136,955</b>	<b>\$0</b>

### **COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

The CDBG funds exists to fund various projects over time. Projects that have been completed using CDBG funds include the downtown streetscaping project in 2015, and the Talleyrand Park/Bridge Project in 2017-2020.

**TABLE 86 - CDBG REVENUE- 2015 THROUGH 2020**

CDBG	2015	2016	2017	2018	2019	2020
REVENUE						
INTEREST INCOME – CHECKING, SAVINGS	\$0	\$0	\$0	\$0	\$0	\$1
COMMUNITY DEV GRANT REVENUE	\$78,137	\$0	\$27,133	-\$19,035	\$0	\$279,000
TRANSFER FROM BULK WATER FUND	\$0	\$0	\$0	\$27,133	\$0	\$0
<b>SUB-TOTAL</b>	<b>\$78,137</b>	<b>\$0</b>	<b>\$27,133</b>	<b>\$8,098</b>	<b>\$0</b>	<b>\$279,001</b>

Source: Bellefonte Borough Financial Records, Delta ANALYSIS

**TABLE 87 – CDBG EXPENDITURE – 2015 THROUGH 2020**

CDBG	2015	2016	2017	2018	2019	2020
EXPENDITURE						
ADMINISTRATION EXPENSE	\$6,500	\$0	\$0	\$6,919	\$0	\$12,000
TALLEYRAND PARK/BRIDGE PROJECT	\$0	\$0	\$27,133	\$1,179	\$0	\$267,000
DOWNTOWN STREETSCAPE EXP	\$71,637	\$0	\$0	\$0	\$0	\$0
DUE TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$1
<b>SUB-TOTAL</b>	<b>\$78,137</b>	<b>\$0</b>	<b>\$27,133</b>	<b>\$8,098</b>	<b>\$0</b>	<b>\$279,001</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 88 – CDGB NET PROFIT/LOSS – 2015 THROUGH 2020**

CDBG	2015	2016	2017	2018	2019	2020
REVENUE	\$78,137	\$0	\$27,133	\$8,098	\$0	\$279,001
EXPENDITURE	\$78,137	\$0	\$27,133	\$8,098	\$0	\$279,001
<b>NET</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### **HIGHWAY LIQUID FUELS**

The Borough Highway Liquid Fuels fund constitutes aid (State Aid Revenue) from the Pennsylvania Department of Transportation (PennDOT) used to fund a variety of projects. Prior to 2020, PennDOT aid had been increasing annually, but is down by about 5% for 2020 (Table 89).

**TABLE 89 – HIGHWAY LIQUID FUELS REVENUE – 2015 THROUGH 2020**

HIGHWAY LIQUID FUELS	2015	2016	2017	2018	2019	2020
INTEREST INCOME – CHECKING, SAVINGS	\$390	\$425	\$1,576	\$4,516	\$3,824	\$2,500
STATE AID REVENUE	\$144,690	\$168,132	\$176,788	\$184,496	\$189,763	\$180,998
USE OF RESERVES	\$0	\$0	\$0	\$0	\$0	\$121,497
<b>SUB-TOTAL</b>	<b>\$145,079</b>	<b>\$168,557</b>	<b>\$178,363</b>	<b>\$189,011</b>	<b>\$193,588</b>	<b>\$304,995</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

Liquid Fuels can be used to provide equipment to maintain roads and storm sewers, materials for snow and ice removal, maintenance of traffic signals, reconstruction of roads and storm sewers. also be found in other funds. Table 90 provides information on the use of Liquid Fuel Funds from 2015 to 2020.

**TABLE 90 – HIGHWAY LIQUID FUELS EXPENDITURE – 2015 THROUGH 2020**

HIGHWAY LIQUID FUELS	2015	2016	2017	2018	2019	2020
MINOR EQUIPMENT EXPENSE	\$12,388	\$9,529	\$10,946	\$5,300	\$6,686	\$7,000
MAJOR EQUIPMENT EXPENSE	\$0	\$21,423	\$85,905	\$88,745	\$37,763	\$0
MAJOR EQUIPMENT EXPENSE	\$0	\$0	\$0	\$0	\$0	\$40,000
SNOW & ICE REMOVAL EXPENSE	\$54,868	\$25,465	\$48,364	\$49,305	\$45,195	\$65,000
TRAFFIC CONTROL DEVICES EXPENSE	\$3,428	\$0	\$51,070	\$12,289	\$4,982	\$1,500
STORMWATER & DRAINS EXP	\$0	\$0	\$0	\$5,316	\$9,446	\$75,000
REPAIRS OF TOOLS & MACHINE EXP	\$1,521	\$1,794	\$158	\$262	\$2,345	\$1,500
MAINT & REPAIRS OF ROADS L& BRIDGES	\$0	\$0	\$0	\$0	\$0	\$15,000
PROJECT WORK EXPENSE	\$0	\$170,575	\$0	\$89,167	\$9,991	\$99,995
MISCELLANEOUS EXPENSE	\$0	\$0	\$0	\$152	\$77	\$0
<b>SUB-TOTAL</b>	<b>\$72,206</b>	<b>\$228,786</b>	<b>\$196,444</b>	<b>\$250,537</b>	<b>\$116,484</b>	<b>\$304,995</b>

Source: Bellefonte Borough Financial Records, Delta Analysis

**TABLE 91 – HIGHWAY LIQUID FUELS NET PROFIT/LOSS – 2015 THROUGH 2020**

HIGHWAY LIQUID FUELS	2015	2016	2017	2018	2019	2020
REVENUE	\$145,079	\$168,557	\$178,363	\$189,011	\$193,588	\$304,995
EXPENDITURE	\$72,206	\$228,786	\$196,444	\$250,537	\$116,484	\$304,995
<b>NET</b>	<b>\$72,873</b>	<b>(\$60,229)</b>	<b>(\$18,080)</b>	<b>(\$61,526)</b>	<b>\$77,103</b>	<b>\$0</b>

## BELLEFONTE DEPARTMENTS FINANCIAL CONDITIONS SUMMARY

The net profit of the 13 departments has fluctuated over the past year five years. In 2015 and 2016, these departments combined resulted in significant net losses. However, since 2017, the net profit for these departments has been increasing. The largest net losses have occurred in sewer and water departments. Table 92 outlines the net profit/loss for the Bellefonte department finances.

**TABLE 92 – BELLEFONTE DEPARTMENT FINANCES: NET PROFIT/LOSS – 2015 THROUGH 2020**

DEPARTMENTS	2015	2016	2017	2018	2019	2020
STREETLIGHTS	\$4,061	\$22,140	\$13,089	\$21,365	\$55,237	\$0
PARKS	(\$12,331)	\$14,175	\$3,932	\$1,513	\$23,725	\$0
EMS	\$0	\$0	\$0	\$577	\$0	\$0
FIRE EQUIPMENT	\$827	\$1,489	\$3,615	\$14,068	(\$17,504)	\$0
FIRE DEPARTMENT	(\$30,067)	\$34,941	\$3,910	\$27,055	\$36,370	(\$1,500)
WATER	\$305,551	\$218,601	\$38,183	(\$31,647)	(\$95,233)	\$0
BULK WATER	(\$80,110)	\$120,139	\$305,378	(\$104,372)	\$305,378	\$0
SEWER	(\$450,645)	(\$1,218,033)	\$113,047	\$1,148,873	\$1,702,466	\$0
REFUSE	(\$33,059)	\$158	(\$40,514)	\$31,859	\$103,710	\$0
SPECIAL PROJECTS	(\$61,526)	\$104	\$62	\$95	\$103	\$325
CAPITAL PROJECTS	\$113,523	\$101,543	\$422,482	\$598,698	\$136,955	\$0
CDBG	\$0	\$0	\$0	\$0	\$0	\$0
HIGHWAY LIQUID FUELS	\$72,873	(\$60,229)	(\$18,080)	(\$61,526)	\$77,103	\$0
<b>TOTAL</b>	<b>(\$170,903)</b>	<b>(\$764,973)</b>	<b>\$845,103</b>	<b>\$1,646,557</b>	<b>\$2,328,309</b>	<b>(\$1,175)</b>

### BUDGET OUTLOOK FOR 2020

The guiding principle in the Borough budgeting process for all departments is the need for balanced finances. Accordingly, for the 2015 through 2019 budgets, finances were budgeted for neither a deficit nor a surplus (balanced budget). Currently, the 2020 budget is projected to maintain the traditional balanced budget, where revenue is equivalent to expenditures with no reason to suspect it will otherwise diverge from previous budgets. While the budgets are typically balanced, the actual expenditures themselves vary year-to-year. (Table 93).

**TABLE 93 – BUDGETS VERSUS TRUE EXPENDITURE & REVENUE: GENERAL FUND – 2015 THROUGH 2020**

YEAR	STATUS	BUDGETED	ACTUAL REVENUE	ACTUAL EXPENDITURE	DIFFERENCE
2015	Actual	\$3,399,670	\$3,701,678	\$3,740,966	\$39,288
2016	Actual	\$3,170,955	\$3,197,464	\$3,163,158	\$34,306
2017	Actual	\$3,336,550	\$3,309,934	\$3,342,522	\$32,588
2018	Actual	\$3,403,035	\$3,498,205	\$3,886,843	\$388,638
2019	Actual	\$3,333,295	\$3,670,962	\$3,422,530	\$248,432
2020	Budgeted	\$3,783,380	-	-	-

### *BUDGET INCREASE OF \$450,085 COMPARED TO 2019*

The increase in the 2020 budget represents the largest shift in a budget over the preceding five years and a larger increase than the previous two increases (2017 and 2018) combined.

## STEP II: FINANCIAL TREND ANALYSIS

The purpose of this analysis, which was performed over a multi-year period, is to project future revenue, expenditure, economic, and demographic trends so the Borough can understand its future financial position and take immediate steps to counteract any negative trends. Based on a detailed historical analysis of the Borough finances and considering the economic context within which it operates the following information is provided relative to projections for years 2020 through 2025.

### PROJECTIONS 2020-2025

The baseline financial projection provides an estimate of where the Borough could be from 2020 to 2025 if no corrective actions are taken. The projection assumes that the current Borough operation will remain in place and that there will be no changes in tax rates and fees. These projections are not intended to provide the level of detail that could be used to construct a budget. Rather, these projections identify any future gap that will need to be filled to match revenues and expenditures and ultimately show what increases in these rates will be needed to fill those gaps. The projections also identify possible measures that will need to be taken to maintain balanced budgets in the future.

### FINDINGS

Several important findings emerged from the analysis of the revenue and expenditure history from 2015 through 2019. The following are key findings based on this analysis:

**FINDING 1:** The Borough has done an excellent job managing finances and maintaining services for its residents.

**FINDING 2:** The annual increase in tax millage rates to cover expenses will continue to place financial burden on Borough residents. The Borough will need to identify additional ways to increase revenue.

**FINDING 3** The Police Department represents the largest expense for the Borough. The management audit will review this department in greater detail.

**FINDING 4:** The age and configuration of the Borough's current municipal building is costly with respect to utilities and maintenance.

**FINDING 5:** The revenue derived from the Borough's water resource enables the completion of capital projects. This resource should be used to generate additional revenue for the Borough.

### FORECAST ASSUMPTIONS – REVENUE

The projections begin with a base year that attempts to capture the current level of revenue generation. For purposes of this report, the base year begins in 2020. The base year is used because it reflects the current level of revenue generation effort in Borough operations and reflects what the Borough has budgeted for 2020. For this analysis, Delta has assumed that all revenues except for earned income tax will remain flat. With respect to earned income tax, Delta has assumed an annual increase of 2.5%.

Other financing sources include the following:

1. Transfer from Water Fund
2. Transfer from Sewer Fund
3. Transfer from Refuse Fund

**REVENUES**

Revenues for the Borough have generally been increasing since 2015 and heavily reliant on taxes. Table 94 projects revenue for the next five-year period using the current millage rate for real estate tax projections. Delta conducted an interview with Cynthia Hahn, the executive director of C-Net regarding the potential impact streaming services may have on franchise revenue. During this interview it was confirmed that Centre County franchise fees have not been impacted by streaming services. Therefore, it is assumed that the 2020 budgeted fee of \$117,000 for franchise revenue will remain consistent over the projected time frame. **Note:** From 2020 to 2021, “Other Financing Sources” will decline from \$559,000 to \$417,00. In 2020, funds were transferred into the general fund to pay for a parking meter upgrade project.

**TABLE 94 – PROJECTIONS BY REVENUE SOURCE**

PROJECTED REVENUE BY SOURCE						
	2020	2021	2022	2023	2024	2025
REAL ESTATE TAXES	\$1,381,810	\$1,382,500	\$1,382,500	\$1,382,500	\$1,382,500	\$1,382,500
ACT 511	\$968,500	\$999,375	\$1,019,234	\$1,039,590	\$1,060,455	\$1,081,841
FRANCHISE REVENUE	\$117,000	\$117,000	\$117,000	\$117,000	\$117,000	\$117,000
LICENSES AND PERMITS	\$146,000	\$177,500	\$177,500	\$177,500	\$177,500	\$177,500
FINES & FORFEITS	\$47,325	\$47,325	\$47,325	\$47,325	\$47,325	\$47,325
INTEREST, RENTS, AND ROYALTIES	\$67,920	\$67,920	\$67,920	\$67,920	\$67,920	\$67,920
FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0
STATE REVENUE	\$300,200	\$300,200	\$300,200	\$300,200	\$300,200	\$300,200
LOCAL GOV'T	\$6,750	\$6,750	\$6,750	\$6,750	\$6,750	\$6,750
CHARGES FOR SERVICE	\$8,375	\$8,375	\$8,375	\$8,375	\$8,375	\$8,375
CONTRIBUTIONS/DONATIONS	\$0	\$0	\$0	\$0	\$0	\$0
MICS. REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$559,000	\$417,000	\$417,000	\$417,000	\$417,000	\$417,000
<b>REVENUE TOTAL</b>	<b>\$3,603,380</b>	<b>\$3,523,945</b>	<b>\$3,543,804</b>	<b>\$3,564,160</b>	<b>\$3,585,024</b>	<b>\$3,606,411</b>

**TABLE 95 – SUM OF REVENUES**

YEAR	STATUS	REVENUE	% INCREASE/ DECREASE
2020	Estimated	\$3,603,380	11.44%
2021	Estimated	\$3,510,217	-2.20%
2022	Estimated	\$3,529,986	0.56%
2023	Estimated	\$3,550,342	0.57%
2024	Estimated	\$3,571,206	0.59%
2025	Estimated	\$3,592,593	0.60%

**REAL ESTATE TAXES**

The general-purpose millage rate has been steadily increasing while the certified assessed value has fluctuated. The biggest fluctuation in the certified assessed value was in 2016 where it decreased nearly \$1.3 million from 2015. While the certified assessed value has fluctuated, the dollars per mill average each year has remained relatively stable due to the millage rate increases. The Borough collection rate has remained stable throughout these fluctuations and is relatively high, demonstrating a high success rate. It is projected that the Borough real estate tax will remain stable from 2020 through 2025.

### **ACT 511 TAX REVENUE**

It is assumed that because of the nature of the taxes authorized under Act 511 and their sensitivity to external economic factors, this revenue source has the most potential for growth over the next five years. Table 96 provides a detailed forecast in actual dollars for the Act 511 taxes by category.

**TABLE 96 – ACT 511 FORECAST**

ACT 511 TAXES	2020	2021	2022	2023	2024	2025
EARNED INCOME TAX REVENUE	\$775,000	\$794,375	\$814,234	\$834,590	\$855,455	\$876,841
REAL ESTATE TRANSFER TAX REV	\$88,500	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
LST TAX REVENUE	\$105,000	\$91,182	\$91,182	\$91,182	\$91,182	\$91,182
<b>TOTAL ACT 511 TAXES</b>	<b>\$968,500</b>	<b>\$985,557</b>	<b>\$1,005,416</b>	<b>\$1,025,772</b>	<b>\$1,046,637</b>	<b>\$1,068,023</b>

#### **EARNED INCOME TAX**

Since the Borough enacted an EIT in 2015, it has been a fairly steady revenue source, increasing yearly. This is projected to increase at a rate of 2.5% over the next five years.

#### **DEED TRANSFER TAX**

It is assumed that deed transfer taxes will remain steady at about \$100,000 throughout the forecast period.

#### **LOCAL SERVICES TAX**

Unless there is a change in legislation, the LST tax will remain at \$47 for the borough. The projection for 2021 has been decreased due to the move of Centre Crest to College Township. For this analysis, we have assumed all 294 employees were full time. The loss of this facility would result in a reduction of \$13,818 in LST.

### **OTHER REVENUE SOURCES**

In the past, the Borough gained about 24% of its revenue from non-tax sources. While some of these sources were stable and growing, others were dependent on external factors.

#### **FRANCHISE REVENUE**

It is assumed that the 2020 budgeted fee of \$117,000 for franchise revenue will remain consistent over the projected time frame (Table 97). Delta conducted an interview with Cynthia Hahn, the executive director of C-Net. During this interview Cynthia provided insight into the cable industry and the potential impact streaming services may have on franchise revenue. Ms. Hahn stated that C-Net commissioned a study in 2016. The results concluded that Centre County, except for State College Borough, was an anomaly with respect to streaming services; Centre County franchise fees were not impacted by streaming services. Cynthia also provided the actual revenues for the Borough for 2020 by quarter, which are shown in the table below. In 2020, the total franchise fee collected exceeded \$120,000; the Borough budgeted \$117,000. The Borough may see additional revenue in the future, versus a reduction.

**Note:** *Lawsuits have been filed by municipalities in Georgia, Texas, and Indiana to enable municipalities to treat streaming services the same as cable services with respect to charging franchise fees. In Georgia, three municipalities filed a federal lawsuit against Netflix, Hulu, and other services for as much as 5% of their gross revenue in an attempt to treat them as cable services. Should these municipalities be successful in their lawsuits, changes will most likely occur in Pennsylvania.*

**TABLE 97 – FRANCHISE REVENUE**

2020	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	TOTAL
FRANCHISE REVENUE	\$30,390	\$30,021	\$29,519	\$30,117	<b>\$120,047</b>

**LICENSE AND PERMITS**

As of March 1, 2021, the borough has switched long term parking metered areas into permitted parking areas. The three levels of permits include: adjacent residents, resident commuters, and non-resident commuting permits. The Borough has also contracted with parking “app” company for contactless meter payments. These two items are projected to increase revenue for the Borough starting in 2021.

**FINES AND FORFEITS**

The total revenues from fines and forfeits have fluctuated from 2015 to 2019, but ultimately have been trending down. It is projected to remain stable over the next four years. Aggressive enforcement and collection could increase this revenue.

**INTEREST, RENTS, AND ROYALTIES**

Interest, rents, and royalty revenues depend on the amount of cash available for investment and the interest rates available to the Borough. Currently, interest earnings are not an insignificant portion of the revenue base. If the Borough can run surpluses during the forecast period, the cash available for investment will increase and interest revenue could be higher.

**STATE AND LOCAL REVENUE**

The Act 205 Pension State Aid accounts for the largest portion of this revenue. The second largest source of state revenue comes from the Fireman’s Relief Association of Bellefonte. These are projected to remain the same over the next five year.

The local government revenue is also projected to remain the same for the next five years.

**OTHER FINANCING SOURCES**

The Borough also receives revenues from other financing sources such as charges for service, contributions/donations, and transfers. All of these are projected to remain the same. However, because the contribution and donation revenue are unpredictable, they were removed from the analysis.

**FORECAST ASSUMPTIONS – EXPENSES**

The projections begin with a base year that attempts to capture the current level of spending. For purposes of this report, the base year begins the 2020 budgeted expenses. This base year is used because it reflects the current level of services and activities in Borough operation. The

\$225,000 parking meter upgrade project planned for 2020 was removed for the purpose of this analysis. It is assumed that these levels, based on current staffing, will be maintained in future years. Delta has projected that the borough’s expenses will increase on an annual basis. Table 98 summarizes the projected expenses for the next five years.

**TABLE 98 – PROJECTED EXPENSES – 2020 THROUGH 2025**

PROJECTED EXPENDITURE BY SOURCE						
	2020	2021	2022	2023	2024	2025
COUNCIL	\$47,700	\$46,313	\$46,889	\$47,496	\$48,116	\$48,748
EXECUTIVE	\$131,895	\$136,011	\$140,413	\$144,762	\$149,362	\$154,018
MAYOR	\$3,690	\$3,702	\$3,725	\$3,738	\$3,762	\$3,770
TREASURER	\$2,465	\$2,465	\$2,465	\$2,465	\$2,465	\$2,465
R/E TAX COLLECTOR	\$6,875	\$7,004	\$8,219*	\$9,725	\$11,592	\$13,912
GENERAL GOV'T	\$550,850	\$570,665	\$594,164	\$5605,358	\$616,951	\$628,963
POLICE	\$1,426,265	\$1,420,683	\$1,450,015	\$1,485,204	\$1,511,538	\$1,547,030
CROSSING GUARD	\$13,775	\$13,775	\$13,775	\$13,775	\$13,775	\$13,775
PARKING ENFORCEMENT	\$86,450	\$82,089	\$82,821	\$83,561	\$84,307	\$85,062
CODES	\$7,105	\$7,202	\$7,265	\$7,329	\$7,394	\$7,459
KD/P/Z	\$5,355	\$6,104	\$6,114	\$6,424	\$6,184	\$6,195
STREETS	\$949,140	\$691,799	\$667,132	\$680,385	\$687,828	\$693,294
OTHER EXPENSES	\$252,280	\$251,442	\$250,570	\$250,835	\$254,315	\$252,611
HARB	\$4,835	\$4,839	\$4,857	\$4,875	\$4,893	\$4,911
TRANSFER TO CAP PROJECT	\$117,500	\$117,500	\$117,500	\$117,500	\$117,500	\$117,500
<b>EXPENSES TOTAL</b>	<b>\$3,606,180</b>	<b>\$3,361,595</b>	<b>\$3,395,923</b>	<b>\$3,463,431</b>	<b>\$3,519,982</b>	<b>\$3,579,713</b>

\*Council has elected to increase the Tax Collector's compensation from \$2.00 per real estate tax bill collected to \$2.50 per bill collected.

Table 99 shows the projected increase in expenditures by year.

**TABLE 99 – PROJECTED EXPENDITURE INCREASE**

YEAR	STATUS	EXPENSE	% INCREASE/DECREASE
2020	Estimated	\$3,606,180	9.40%
2021	Estimated	\$3,361,595	1.98%
2022	Estimated	\$3,395,923	3.02%
2023	Estimated	\$3,463,431	5.07%
2024	Estimated	\$3,519,982	6.79%
2025	Estimated	\$3,579,713	8.60%

**WAGES AND SALARIES**

Wages and salaries typically make up approximately 46% of total expenditures. Over the past five years, wages have fluctuated. The projected expenses are based on the employee contracts and historical trends (Table 100).

**TABLE 100 – COMPENSATION HISTORY AND PROJECTIONS**

TOTAL SALARY EXPENDITURES				PROJECTED SALARY EXPENDITURES			
Status	Year	TOTAL	% CHANGE	STATUS	YEAR	TOTAL	% CHANGE
Actual	2015	\$1,450,451.39	-	Actual	2020	\$1,506,885.00	-0.70%
Actual	2016	\$1,350,589.71	-6.88%	Actual	2021	\$1,546,669.35	2.64%
Actual	2017	\$1,378,972.27	2.10%	Actual	2022	\$1,587,726.72	2.65%
Actual	2018	\$1,480,296.95	7.35%	Actual	2023	\$1,617,492.83	1.87%
Actual	2019	\$1,517,485.04	2.51%	Actual	2024	\$1,647,873.91	1.88%
Budgeted	2020	\$1,506,885.00	-0.70%	Budgeted	2025	\$1,678,883.42	1.88%

**TABLE 101 – SALARY EXPENDITURES AS A PERCENTAGE OF TOTAL EXPENDITURES**

SALARY EXPENDITURES AS A PERCENTAGE OF TOTAL EXPENDITURES				PROJECTED SALARY EXPENDITURES AS % OF TOTAL			
Year	TOTAL EXPENSE	SALARIES		YEAR	TOTAL EXPENSE	SALARIES	
2015	\$3,035,754.40	\$1,450,451.39	48%	2020	\$3,604,380.12	\$1,506,885.00	42%
2016	\$3,003,457.63	\$1,350,589.71	45%	2021	\$3,371,844.82	\$1,546,669.35	46%
2017	\$3,213,222.61	\$1,378,972.27	43%	2022	\$3,405,364.30	\$1,587,726.72	47%
2018	\$3,754,241.36	\$1,480,296.95	39%	2023	\$3,471,799.66	\$1,617,492.83	47%
2019	\$3,296,300.87	\$1,517,485.04	46%	2024	\$3,526,867.34	\$1,647,873.91	47%
2020	\$3,659,690.00	\$1,506,885.00	41%	2025	\$3,584,715.17	\$1,678,883.42	47%

**SUPPLIES**

At the time of this analysis, the United States Consumer Price Index (CPI) states inflation will be within the range from 2.1% to 2.3% in 2020 and average at around 2.2% in 2021. Over the longer term up to 2024, CPI inflation in the US is expected to be around 2.3%.<sup>3</sup> These inflation rates were included in certain expense categories that may be impacted by inflation.

**COMMUNICATIONS**

It is assumed that communications, telephone charges and radio maintenance, will increase according to the inflation rates.

**ADVERTISING AND PRINTING**

It is assumed that advertising and printing will increase according to the inflation rates.

**DEPARTMENTAL EXPENSES**

The increases in expenditures above the base year used in the projections varied from category to category. In the past five years, the three largest expenditure categories have been the Police Department, the Street Department, and General Government Expenditure. These three categories are also projected to have the largest expenditures in the next five years. However, in dollar terms, the largest increases from the base year (2020) to 2025 are general government expenses.

<sup>3</sup> <https://knoema.com/kyaewad/us-inflation-forecast-2020-2021-and-long-term-to-2060-data-and-charts>

**POLICE DEPARTMENT**

Police costs are projected to increase by over \$200,000 between 2020 and 2025, which reflects a 17% increase based on the current level of staffing in the department. Significant cost increases in the Police Department are in salaries and benefits of the officers. Table 102 shows the projected increases in Police Department expenditures for 2020 through 2025.

**TABLE 102 – PROJECTED POLICE DEPARTMENT EXPENDITURES**

DEPARTMENT	2020	2021	2022	2023	2024	2025
SALARY EXPENSE	\$800,000	\$868,772	\$896,843	\$927,206	\$962,318	\$1,000,273
SALARY EXP PART-TIME OFF	\$44,500	\$45,724	\$46,981	\$48,273	\$49,601	\$50,965
SALARY EXP OFFICE STAFF	\$45,000	\$45,900	\$46,818	\$47,754	\$48,709	\$49,684
SS EXP OFFICE STAFF	\$3,400	\$3,511	\$3,582	\$3,653	\$3,726	\$3,801
RETIREMENT EXPENSE OFFICE	\$20,000	\$20,400	\$20,808	\$21,224	\$21,649	\$22,082
REIMB FOR SPECIAL SERVI	\$35,000	\$36,050	\$37,132	\$38,245	\$39,393	\$40,575
REIMB FOR SRO SALARY	\$117,400	\$120,922	\$124,550	\$128,286	\$132,135	\$136,099
SUPP MEDICARE PAYMENTS EXP	\$5,450	\$5,450	\$5,450	\$5,450	\$5,450	\$5,450
REIMB FOR SRO MEDICAL	\$1,705	\$1,722	\$1,739	\$1,757	\$1,774	\$1,792
REIMB FOR SRO RETIREMENT	\$23,000	\$23,230	\$23,462	\$23,697	\$23,934	\$24,173
REIMB FOR SRO INSURANCE	\$38,500	\$39,270	\$40,055	\$40,857	\$41,674	\$42,507
OTHER BENEFITS EXPENSE	\$500	\$0	\$500	\$0	\$500	\$0
SOCIAL SECURITY EXP	\$11,600	\$12,597	\$13,004	\$13,444	\$13,954	\$14,504
SOC SEC EXP PART-TIME OFF	\$645	\$663	\$681	\$700	\$719	\$739
ENROLLMENT/ADMIN RETIRE	\$30	\$30	\$30	\$30	\$30	\$30
INSURANCE EXPENSE	\$2,775	\$2,858	\$2,944	\$3,032	\$3,123	\$3,217
HEALTH INSURANCE EXP	\$362,000	\$371,955	\$382,184	\$392,694	\$403,493	\$414,589
RETIREMENT EXPENSE	\$119,900	\$122,298	\$124,744	\$127,239	\$129,784	\$132,379
HEALTHCARE EXP IN-HOUSE	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
LIFE INS EXPENSE	\$3,075	\$3,075	\$3,229	\$3,390	\$3,560	\$3,738
OFFICE SUPPLIES EXPENSE	\$1,325	\$1,354	\$1,384	\$1,416	\$1,448	\$1,482
POSTAGE EXPENSE	\$1,000	\$1,022	\$1,044	\$1,069	\$1,093	\$1,118
SHIPPING FEES EXP	\$400	\$400	\$400	\$400	\$400	\$400
PUBLIC RELATIONS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0
JANITORIAL SUPPLIES EXP	\$450	\$450	\$450	\$450	\$450	\$450
FUEL EXPENSE	\$15,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
UNIFORM EXPENSE	\$4,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
UNIFORM EXP PART-TIME OFF	\$800	\$800	\$800	\$800	\$800	\$800
MATERIALS & SUPPLIES EXP	\$3,000	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
VEHICLE & EQUIP MAINT EXP	\$10,000	\$10,000	\$9,900	\$9,901	\$10,000	\$10,000
EQUIPMENT MAINT AGREE EXP	\$0	\$0	\$0	\$0	\$0	\$0
MINOR EQUIPMENT EXP	\$5,000	\$5,000	\$5,000	\$4,850	\$4,850	\$4,850
REPLACE BULLET PROOF VESTS	\$0	\$0	\$0	\$0	\$0	\$0
AUDIT EXPENSE	\$900	\$950	\$1,000	\$1,500	\$1,500	\$2,000
LEGAL EXPENSE	\$250	\$350	\$350	\$350	\$350	\$350
DATA PROCESSING EXP	\$950	\$950	\$950	\$950	\$950	\$950
JANITORIAL SERVICES EXP	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
IT SERVICES EXPENSE	\$20,100	\$20,100	\$20,100	\$22,000	\$22,000	\$22,000

DEPARTMENT	2020	2021	2022	2023	2024	2025
TELEPHONE EXPENSE	\$3,800	\$3,884	\$3,969	\$4,060	\$4,154	\$4,249
CABLE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0
CELL PHONE EXPENSE	\$3,100	\$3,168	\$3,238	\$3,312	\$3,389	\$3,466
INTERNET EXPENSE	\$1,800	\$1,840	\$1,880	\$1,923	\$1,968	\$2,013
RADIO MAINTENANCE EXP	\$50	\$100	\$100	\$100	\$100	\$100
AIRTIME EXP	\$1,100	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
TRAVEL EXPENSE	\$25	\$25	\$25	\$25	\$25	\$25
ADVERTISING EXPENSE	\$150	\$150	\$150	\$150	\$150	\$150
PRINTING EXPENSE	\$500	\$400	\$400	\$400	\$400	\$400
COPY EXPENSE	\$800	\$750	\$750	\$750	\$750	\$750
COMM INSURANCE EXP	\$30,750	\$29,790	\$33,839	\$33,400	\$33,400	\$33,400
WORKERS COMP INS EXP	\$32,880	\$34,524	\$36,250	\$38,063	\$39,966	\$41,964
WORK COMP EXP PART-TIME OFF	\$1,830	\$663	\$681	\$700	\$719	\$739
ELECTRICITY EXPENSE	\$1,300	\$1,329	\$1,358	\$1,389	\$1,421	\$1,454
HEATING/COOLING EXPENSE	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
BUILDING/PROPERTY MAINT EXP	\$1,300	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
VASCAR EXPENSE	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300
SERVER RENTAL EXP	\$8,400	\$8,200	\$8,200	\$8,200	\$8,200	\$8,200
COPIER RENTAL/MAINT EXP	\$1,710	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700
INVESTIGATION EXPENSES	\$755	\$755	\$755	\$755	\$755	\$755
DUES/SUB/MEMBERSHIPS EXP	\$80	\$100	\$100	\$100	\$100	\$100
VEHICLE LEASE PAYMENT	\$0	\$0	\$0	\$0	\$0	\$0
CONTRACTED SERVICES EXP	\$1,250	\$5,000	\$1,270	\$5,500	\$1,300	\$5,750
TRAINING/SEMINAR EXP	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
CONG/MEETING EXPENSE	\$150	\$150	\$150	\$150	\$150	\$150
COMPUTER SOFTWARE SYSTEM	\$7,000	\$7,140	\$7,283	\$7,428	\$7,577	\$7,729
CONTRIB TO MOBILE COMM	\$2,200	\$2,200	\$2,200	\$2,600	\$2,600	\$3,000
CIT FUNDING EXPENSE	\$750	\$750	\$750	\$750	\$750	\$750
CAPITAL EXPENDITURES CE	\$15,540					
VEHICLE PURCHASE EXP	\$17,000					
SRO EXPENSES	\$200	\$350	\$350	\$350	\$350	\$350
REIMB FOR SRO EXPENSES	\$150	\$263	\$263	\$263	\$263	\$263
MISCELLANEOUS EXPENSE	\$50	\$100	\$100	\$100	\$100	\$100
<b>TOTAL</b>	<b>\$1,426,265</b>	<b>\$1,474,220</b>	<b>\$1,515,474</b>	<b>\$1,564,577</b>	<b>\$1,609,308</b>	<b>\$1,665,735</b>

The Borough may be able to avoid the costs associated with officers by considering a merger with a larger department or contracting services from a larger nearby community. The Borough may also have opportunities to address energy costs in the departments by reviewing all options and implementing a sustainability plan for all departments.

### **STREETS**

The second largest category in the Borough is the Streets Department. The average annual increase for this department is projected to be approximately 1% per year, following 2021. It should be noted that due to the planned projects in 2020, there is an anticipated decrease in expenditures in 2021. Table 103 provides a detailed summary of the Street Department projects for 2020 through 2025.

**TABLE 103 – STREET DEPARTMENT EXPENDITURES – 2020 THROUGH 2025**

STREETS DEPARTMENT	2020	2021	2022	2023	2024	2025
SALARY EXPENSE - ST	\$305,500	\$313,901	\$322,534	\$331,403	\$340,517	\$349,881
REIMB FOR LABOR	\$0	\$0	\$0	\$0	\$0	\$0
OTHER BENEFITS EXPENSE - ST	\$100	\$200	\$200	\$200	\$200	\$200
WORK BOOTS EXPENSE - ST	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
SOCIAL SECURITY EXPENSE - ST	\$22,910	\$24,013	\$24,674	\$25,352	\$26,050	\$26,766
ENROLLMENT/ADMIN EXP-PMRS-ST	\$50	\$50	\$50	\$50	\$50	\$50
HEALTH INSURANCE EXPENSE - ST	\$74,000	\$75,480	\$76,990	\$78,529	\$80,100	\$81,702
RETIREMENT EXPENSE - ST	\$48,000	\$48,960	\$49,939	\$50,938	\$51,957	\$52,996
HEALTHCARE EXP IN-HOUSE - ST	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
LIFE INSURANCE EXPENSE - ST	\$785	\$785	\$785	\$785	\$785	\$785
OFFICE SUPPLIES EXPENSE - ST	\$1,350	\$1,380	\$1,410	\$1,442	\$1,476	\$1,510
POSTAGE EXPENSE - ST	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
JANITORIAL SUPPLIES EXP - ST	\$800	\$700	\$700	\$700	\$700	\$700
FUEL EXPENSE - ST	\$20,500	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000
UNIFORM EXPENSE- ST	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
STREET & ROAD SIGNS EXP - ST	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
MATERIAL & SUPPLIES EXP - ST	\$15,500	\$15,841	\$16,190	\$16,562	\$16,943	\$17,332
VEHICLE & EQUIP MAINT EXP - ST	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
SHOP SUPP/EQUIP EXPENSE	\$3,045	\$3,112	\$3,180	\$3,254	\$3,328	\$3,405
SHOP CAPITAL EXPENSE- ST	\$3,375	\$3,375	\$3,375	\$3,375	\$3,375	\$3,375
EMISSIONS INSPECTION EXP-ST	\$30	\$30	\$30	\$30	\$30	\$30
ELECTRICAL SUPPLIES EXPENSE	\$100	\$100	\$100	\$100	\$100	\$100
TOOLS & MINOR EQUIP EXP - ST	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
AUDIT EXPENSE - ST	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100
ENGINEERING EXP - ST	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
LEGAL EXPENSE - ST	\$500	\$500	\$500	\$500	\$500	\$500
DATA PROCESSING EXP - ST	\$750	\$750	\$750	\$750	\$750	\$750
JANITORIAL SERVICES EXP - ST	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
IT SERVICES EXPENSE - ST	\$3,400	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
TELEPHONE EXPENSE - ST	\$4,350	\$4,446	\$4,544	\$4,648	\$4,755	\$4,864
CELL PHONE EXPENSE - ST	\$2,400	\$2,453	\$2,507	\$2,564	\$2,623	\$2,684
INTERNET EXPENSE - ST	\$300	\$300	\$300	\$300	\$300	\$300
RADIO MAINT EXPENSE - ST	\$200	\$200	\$200	\$200	\$200	\$200
MAINT CONTRACTS EXPENSE-ST	\$0	\$0	\$0	\$0	\$0	\$0
EMERGENCY NOTIFICATION EXP-ST	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750
TRAVEL EXPENSE - ST	\$25	\$25	\$25	\$25	\$25	\$25
ADVERTISING EXPENSE - ST	\$250	\$250	\$250	\$250	\$250	\$250
PRINTING EXPENSE - ST	\$700	\$700	\$700	\$700	\$700	\$700
COPY EXPENSE - ST	\$260	\$260	\$260	\$260	\$260	\$260
COMM INS EXPENSE - ST	\$8,300	\$8,300	\$8,300	\$8,300	\$8,300	\$8,300
WORKERS COMP INS EXPENSE - ST	\$17,400	\$17,835	\$18,281	\$18,738	\$19,206	\$19,687
ELECTRICITY EXPENSE - ST	\$2,900	\$2,964	\$3,029	\$3,099	\$3,170	\$3,243
HEATING/COOLING EXPENSE - ST	\$9,300	\$9,300	\$9,300	\$9,300	\$9,300	\$9,300
BUILDING/PROP MAINT EXPENSE-ST	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400
EQUIPMENT RENTAL EXP - ST	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300

STREETS DEPARTMENT	2020	2021	2022	2023	2024	2025
COPIER RENTAL/MAINT EXPENSE-ST	\$0	\$0	\$0	\$0	\$0	\$0
DUES/SUB/MEMBERSHIPS EXP - ST	\$75	\$75	\$75	\$75	\$75	\$75
CONTRACTED SERVICES EXP - ST	\$6,100					
TRAINING/SEMINAR EXPENSE - ST	\$500	\$500	\$500	\$500	\$500	\$500
CDL/ LIC/Re-CERT EXPENSE - ST	\$150	\$150	\$150	\$150	\$150	\$150
DRUG TESTING EXPENSE - ST	\$200	\$200	\$200	\$200	\$200	\$200
PERMIT/LICENSE FEED EXPENSE-ST	\$800	\$800	\$800	\$800	\$800	\$800
REPAIRS TO PRIVATE PROPERTY-ST	\$500	\$500	\$500	\$500	\$500	\$500
CAPITAL EXPENDITURES - ST	\$28,100					
LEASE/LOAN PYMTS-ST	\$73,770					
CAPITAL EXPEND-LAMB ST PROJECT	\$0					
REDESIGN PARKING LOTS-ST	\$100,000					
CURBING EXPENSE - ST	\$10,000					
MISCELLANEOUS EXPENSE - ST	\$25	\$25	\$25	\$25	\$25	\$25
STREET CLEAN & PAINTING EXP-ST	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
TRAFFIC SIGNALS EXP UNDINE-ST	\$500					
TRAFFIC SIGNALS MAINT SERV-ST	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
MAINT OF STREETS EXP- ST	\$30,000					
PARKING LOT EV CHARGE ELECTRIC	\$900	\$900	\$900	\$900	\$900	\$900
MAINT OF PARKING LOTS-ST	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
PARKING LOT EV EXPENSE	\$100	\$100	\$100	\$100	\$100	\$100
STORMWATER MGMT STORM DRAINS	\$20,000					
CONSOLIDATED LEASES/LOANS	\$52,190	\$52,189	\$14,630	\$14,630	\$8,478	\$0
<b>TOTAL</b>	<b>\$949,140</b>	<b>\$691,799</b>	<b>\$667,132</b>	<b>\$680,385</b>	<b>\$687,828</b>	<b>\$693,294</b>

**GENERAL GOVERNMENT**

The general government expenses are in the top four expenditures for the Borough and are expected to increase by over \$78,113 by 2025, which correlates to over a 14% increase over the next five years. Table 104 provides a detailed summary of the general government projections for 2020 through 2025.

**TABLE 104 – GENERAL GOVERNMENT PROJECTS – 2020 THROUGH 2025**

GENERAL GOVERNMENT	2020	2021	2022	2023	2024	2025
SALARY EXPENSE - GG	\$286,000	\$300,300	\$315,315	\$318,468	\$321,653	\$324,869
OTHER BENEFITS EXPENSE - GG	\$75	\$50	\$50	\$50	\$50	\$50
SOCIAL SECURITY EXPENSE - GG	\$21,735	\$22,973	\$24,122	\$24,363	\$24,606	\$24,853
ENROLLMENT/ADMIN EXP-PMRS-GG	\$30	\$30	\$30	\$30	\$30	\$30
HEALTH INS EXPENSE - GG	\$62,240	\$65,352	\$68,620	\$72,051	\$75,653	\$79,436
RETIREMENT EXPENSE - GG	\$64,000	\$67,200	\$70,560	\$74,088	\$77,792	\$81,682
HEALTHCARE EXP-IN-HOUSE - GG	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412	\$5,520
LIFE INS EXPENSE - GG	\$725	\$740	\$754	\$769	\$785	\$800
OFFICE SUPPLIES EXPENSE - GG	\$1,800	\$1,840	\$1,880	\$1,923	\$1,968	\$2,013
POSTAGE EXPENSE - GG	\$2,000	\$2,044	\$2,089	\$2,137	\$2,186	\$2,236
JANITORIAL SUPPLIES EXP - GG	\$500	\$511	\$522	\$534	\$547	\$559
FUEL EXPENSE - GG	\$125	\$128	\$131	\$134	\$137	\$140
MATERIALS & SUPPLIES EXP - GG	\$400	\$409	\$418	\$427	\$437	\$447

GENERAL GOVERNMENT	2020	2021	2022	2023	2024	2025
SAFETY COMMITTEE EXPENSE - GG	\$450	\$450	\$450	\$450	\$450	\$450
COMPUTER SOFTWARE EXP - GG	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300
VEHICLE & EQUIP MAINT EXP - GG	\$750	\$767	\$783	\$801	\$820	\$839
MINOR EQUIPMENT EXPENSE - GG	\$6,100	\$6,039	\$5,979	\$5,919	\$5,860	\$5,801
UPDATE CODES EXP- GG	\$3,350	\$3,350	\$3,350	\$3,350	\$3,350	\$3,350
LEGAL EXPENSE - GG	\$600	\$600	\$600	\$600	\$600	\$600
AUDIT EXPENSE- GG	\$6,500	\$6,700	\$6,900	\$7,100	\$7,300	\$7,500
DATA PROCESSING EXPENSE - GG	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
JANITORIAL SERVICES EXP - GG	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
IT SERVICES EXPENSE - GG	\$9,500	\$9,000	\$8,900	\$8,900	\$8,900	\$8,900
TELEPHONE EXPENSE- GG	\$2,500	\$2,555	\$2,611	\$2,671	\$2,733	\$2,796
CELL PHONE EXPENSE-GG	\$1,100	\$1,124	\$1,149	\$1,175	\$1,202	\$1,230
INTERNET EXPENSE - GG	\$400	\$409	\$418	\$427	\$437	\$447
TRAVEL EXPENSE - GG	\$25	\$25	\$25	\$25	\$25	\$25
ADVERTISING EXPENSE - GG	\$500	\$500	\$500	\$500	\$500	\$500
PRINTING EXPENSE - GG	\$1,400	\$1,431	\$1,462	\$1,496	\$1,530	\$1,566
COPY EXPENSE - GG	\$650	\$664	\$679	\$695	\$711	\$727
COMMERCIAL INS EXPENSE - GG	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753	\$6,956
WORKERS COMP INS EXP - GG	\$375	\$394	\$413	\$434	\$456	\$479
ELECTRICITY EXPENSE - GG	\$3,400	\$3,475	\$3,551	\$3,633	\$3,716	\$3,802
HEATING/COOLING EXPENSE - GG	\$350	\$358	\$366	\$374	\$383	\$391
BLDG/PROPERTY MAINT/REP EXP-GG	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
PARKING LOT RENTAL EXP - GG	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE EQUIP RENTAL EXP - GG	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900	\$3,900
DUES/SUB/MEMBERSHIPS EXP - GG	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400	\$1,400
CONTRACTED SERVICES EXP - GG	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
WEB DESIGN/MAINT EXP - GG	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550	\$1,550
TRAINING/SEMINAR EXPENSE - GG	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300
CONFERENCE/MEETING EXP - GG	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS EXPENSE- GG	\$20	\$20	\$20	\$20	\$20	\$20
FIREMEN'S RELIEF GRANT PASS THROUGH	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
UNEMPLOYMENT COMP INS EXPENSE	\$2,300	\$0	\$0	\$0	\$0	\$0
FIRE SERVICES TAKS FORCE EXP	\$0	\$0	\$0	\$0	\$0	\$0
FIRE PERMIT – BOROUGH BUILDING - GG	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
CAPITAL EXPENDITURES - GG	\$0	\$0	\$0	\$0	\$0	\$0
EQUIPMENT MAINT AGREE EXP-GG	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$550,580</b>	<b>\$570,665</b>	<b>\$594,164</b>	<b>\$605,358</b>	<b>\$616,951</b>	<b>\$628,963</b>

## OUTLOOK

details projected revenues and expenses for the period of 2021 through 2025. Based on the analysis, the Borough's revenue will exceed expenses from 2021 to 2025. However, the surplus diminishes each year with rising costs of wages, and inflation. If new revenue sources are not generated, the Borough will be required to increase millage rates.

**TABLE 105 – TOTAL REVENUES AND EXPENDITURES**

YEAR	REVENUE	EXPENSE	REVENUE OVER EXPENSES
2021	\$3,510,127	\$3,361,595	\$148,532
2022	\$3,529,986	\$3,395,923	\$134,063
2023	\$3,550,342	\$3,463,431	\$86,911
2024	\$3,571,206	\$3,519,982	\$51,224
2025	\$3,592,593	\$3,579,713	\$12,880

## STEP III: SHORT-TERM PLAN FOR THE CURRENT FISCAL YEAR

### INTRODUCTION

The purpose of Step III of the Strategic Management Plan is to review current year finances to determine if there are financial issues that will need to be addressed immediately.

### *CURRENT FISCAL YEAR*

Due to the uncertainty surrounding the COVID-19 pandemic and the impact it would have on the financial status of the Borough, Delta compared the July ledger to the 2020 budget.

As of July 2020, the Borough has collected 56% of the total budgeted Revenue for 2020. Based on where revenues should be in July, the revenue sources outlined in Table 106 are deficient by at least \$15,000 or more:

**TABLE 106 – REVENUE DEFICIENCIES**

REVENUE SOURCE	DEFICIENCY
EARNED INCOME TAX	\$(24,217.32)
PARKING METER REVENUE	\$(20,252.10)
ACT 205 PENSION STATE AID	\$(127,313.00)
FIREMEN'S RELIEF ASSOC	\$(15,000.00)
USE OF PARKING LOT FUNDS	\$(71,500.00)
USE OF PARKING METER FUNDS	\$(112,500.00)

Two new expenditures were listed in the July 2020 ledger that were not included in the 2020 Budget. These expenditures include stimulus and Covid-19 expenses (Table 107). Even with these new expenses, total expenditures for the Borough are only at 39% when compared to the total budgeted expenditures for 2020.

**TABLE 107 – NON-BUDGET EXPENSES**

EXPENSE	AMOUNT
TOTAL STIMULUS EXPENSE	\$11,106.80
COVID-19 EXPENSE	\$8,437.23

As of July 2020, the net position of the Borough is positive with a surplus of approximately \$637,075. Table 108 and Table 109 – Bellefonte Expenditure Trend. These tables demonstrate all of the revenue and expenditure categories as of July 30, 2020 and what percentage has been collected or expended in terms of the total budgeted amounts.

**Note:** In Table 109, the KD/P/Z Department had exceeded the targeted expense for July by approximately \$13,050. The Borough received a grant from DCED (Keystone Community) for a wayfinding signage planning project. The expenses reflected here is what was paid up to that point. Since then, the Borough has sent in the documentation to be reimbursed for the full grant amount \$23,000. The overall grant was in the amount of \$46,000 with a 1:1 match.

**TABLE 108 – BELLEFONTE REVENUE TREND**

ACCOUNT	BUDGETED (2020)	JULY TARGET	JULY LEDGER	DIFFERENCE	JULY REV. % OF TOTAL
REAL ESTATE TAX:	\$1,381,810.00	\$1,223,105.00	\$1,300,687.29	\$77,582.29	94%
ACT 511	\$968,500.00	\$484,250.00	\$451,651.94	(\$32,598.06)	47%
FRANCHISE REVENUE	\$117,000.00	\$58,500.00	\$60,219.39	\$1,719.39	51%
LICENSES & PERMITS	\$146,500.00	\$73,250.00	\$45,322.90	(\$27,927.10)	31%
FINES & FORFEITS	\$47,325.00	\$23,662.50	\$19,588.14	(\$4,074.36)	41%
INTEREST, RENTS & ROYALTIES	\$67,920.00	\$33,960.00	\$31,672.47	(\$2,287.53)	47%
STATE REVENUE:	\$300,200.00	\$150,100.00	\$6,987.00	(\$143,113.00)	2%
LOCAL GOV'T	\$6,750.00	\$3,375.00	\$250.00	(\$3,125.00)	4%
CHARGES FOR SERVICE	\$8,375.00	\$4,187.50	\$2,684.68	(\$1,502.82)	32%
CONTRIBUTIONS/DONATIONS	\$0.00	\$0.00	\$16,025.00	\$16,025.00	NEW
MISC	\$0.00	\$0.00	\$0.00	\$0.00	0%
OTHER:	\$369,000.00	\$184,500.00	\$0.00	(\$184,500.00)	0%
TRANSFERS IN	\$370,000.00	\$185,000.00	\$185,000.00	\$0.00	50%
<b>TOTAL</b>	<b>\$3,783,380.00</b>	<b>\$2,423,890.00</b>	<b>\$2,120,088.81</b>	<b>(\$303,801.19)</b>	<b>56%</b>

**TABLE 109 – BELLEFONTE EXPENDITURE TREND**

ACCOUNT	BUDGETED (2020)	JULY TARGET	JULY LEDGER	DIFFERENCE	JULY REV. % OF TOTAL
COUNCIL	\$47,700.00	\$23,850.00	\$20,262.43	(\$3,587.57)	42%
EXECUTIVE	\$131,895.00	\$65,947.50	\$52,242.06	(\$13,705.44)	40%
MAYOR	\$3,690.00	\$1,845.00	\$2,197.24	\$352.24	60%
TREASURER	\$2,465.00	\$1,232.50	\$1,618.81	\$386.31	66%
R/E TAX COLLECTOR	\$6,875.00	\$3,437.50	\$5,359.59	\$1,922.09	78%
GENERAL GOVERNMENT	\$549,050.00	\$274,525.00	\$234,594.93	(\$39,930.07)	43%
POLICE	\$1,426,265.00	\$713,132.50	\$733,991.21	\$20,858.71	51%
CROSSING GUARD	\$13,775.00	\$6,887.50	\$3,172.00	(\$3,715.50)	23%
PARKING ENFORCEMENT	\$311,450.00	\$155,725.00	\$33,848.06	(\$121,876.94)	11%
CODES	\$7,105.00	\$3,552.50	\$2,067.50	(\$1,485.00)	29%
KD/P/Z	\$5,355.00	\$2,677.50	\$15,727.98	\$13,050.48	294%
STREETS	\$896,950.00	\$448,475.00	\$246,760.35	(\$201,714.65)	28%
OTHER EXPENSES	\$258,470.00	\$129,235.00	\$70,837.92	(\$58,397.08)	27%
HARB	\$4,835.00	\$2,417.50	\$233.59	(\$2,183.91)	5%
TRANSFERS	\$117,500.00	\$58,750.00	\$60,100.00	\$1,350.00	51%
<b>TOTAL</b>	<b>\$3,783,380.00</b>	<b>\$1,891,690.00</b>	<b>\$1,483,013.67</b>	<b>\$(408,676.33)</b>	<b>39%</b>

**RECOMMENDED ACTIONS**

As of July 31, 2020, the Borough's revenues were approximately \$300,000 lower than the budgeted amount. Knowing revenues would be impacted, the Borough put into place cost saving measure. The Borough should be commended on taking quick action to furlough employees and alter schedules to reduce expenses. The expenses as of July 31, 2020 were \$400,000 less than budgeted for that time period.

**AMERICAN RESCUE PLAN**

The American Rescue Plan will provide \$617,035 to the Borough. The funds will be released in two tranches – with 50% this year and the remaining 50% no earlier than 12 months from the first payment. The funds can be used for the following:

- Respond to or mitigate the public health emergency with respect to the COVID-19 emergency or its negative economic impacts which includes assistance to:
  - Households
  - Small businesses
  - Nonprofits
  - Impacted industries such as tourism, travel, and hospitality
- Provide government services to the extent of the reduction in revenue
- Make necessary investments in water, sewer, and broadband
- Transfer to private non-profit organization, public benefit corporation involved in transportation of passengers or cargo, or special-purpose unit of State or local government
- Respond to workers performing essential work during COVID-19

## STEP IV: MANAGEMENT AUDIT/REVIEW

As part of the Strategic Management Plan (STMP), Delta performed a management audit of all major departments and operations. The audit includes narrative summaries of each department, comprising of budget and personnel information as well as other relevant data. This data is supported by interviews with the directors or supervisors and staff of each department in order to facilitate a comprehensive review of the most critical operational needs of the Borough of Bellefonte (Borough).

### GENERAL GOVERNMENT

Consultants Teresa Sparacino, Delta Vice President, and Noah Elmore, Associate, (collectively, Consultants) conducted the review of the Borough's general government operations. Teresa has 15 years of experience in local government management, having previously served as Borough Manager for Carnegie Borough, Allegheny County and Township Manager for Shenango Township, Lawrence County. She has a Bachelor of Science degree in Industrial Engineering. Noah has experience in local government and fire department administration. He has a Bachelor of Arts degree in Geography and a Master of City and Regional Planning degree.

To complete this evaluation, the Consultants conducted interviews, performed extensive research, analyzed data, and gathered information from comparable local government operations. The Consultants interviewed the Borough's Borough Manager and Assistant Borough Manager. The recommendations contained in this report are based on recognized standards, accepted practices, and government mandates.

The fundamental basis for the authority and action of any local government is the leadership and management of its organizational and operational components. To this end, the structure, culture, and resources for basic leadership and management activities are critical to the success of the organization and, by extension, to the health, safety, and welfare of the community and its residents. If the leadership does not operate optimally, the immediate organization and the broader community will suffer. This report relies heavily on *Standards for Effective Local Government, 3rd Edition (Standards)* published by the Southwestern Pennsylvania Commission (SPC).<sup>4</sup> *Standards* serve as the basis for much of this report's evaluation of the departments and programs. *Standards* assert the following:

If local government is to function effectively, it must possess three critical assets:

- the will to act;
- the necessary human and monetary resources; and
- the administrative machinery to bring the first two assets to bear upon its problems.

*Standards* further state that "excellence in the general management area, most especially leadership on the part of elected officials, is essential if a local government is to be viable and capable of functioning independently." *Standards*, General Municipal Management I-1. The existence of excellence in leadership and management is required for a thriving community. A well-led, well-managed local government sets

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<sup>4</sup> Southwest Pennsylvania Commission, *Standards for Effective Local Government* (n.d.).

the tone and conditions that instill trust and confidence in the public.

Further, it is critical that elected officials understand and support professional expertise as the basis for informed and effective government action and put the best and highest standards into administrative practices. Elected officials also have the obligation to ensure that competent personnel are part of the management team, and that their expertise is utilized as a resource in developing and executing the policies flowing from their actions. Management has the imperative role of identifying and nurturing the energies of talented and committed employees as well as members of citizen boards, committees, and commissions. Ideally, a partnership will emerge ensuring that government works efficiently and serves the residents to the highest degree possible.

This evaluation of the general government operation focuses on professional expertise, human and capital resources, and the organizational structure allowing employees in the organization to perform to their highest capacity. The “will to act,” identified above as the first critical asset, is entirely within the control of the local elected officials who are currently members of Borough Council.

## **THE GOVERNING BODY**

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### ***ORGANIZATION AND STRUCTURE***

Bellefonte, a borough in Centre County, is organized under Pennsylvania’s Borough Code (Code).<sup>5</sup> The Code provides that a borough is governed by an elected council, and authorizes such a council:

- To create, by motion, an ordinance, or resolution, and appoint a treasurer, a secretary, a solicitor, an engineer, a street commissioner, and other officers as it deems necessary. The treasurer and the secretary shall not be members of council. A bank or bank and trust company may be appointed as treasurer.
- To mitigate or remit fines and forfeitures in reasonable cases.
- By resolution, to make temporary loans on the credit of the borough in anticipation of taxes to be collected, and to issue certificates of indebtedness. The loans shall be repaid from the first moneys available from taxes in anticipation of which the loans were made.
- To appoint and revoke the appointment of one or more depositories for borough funds and to fix and approve security to be furnished by the depository.
- To secure indemnity bonds or policies of insurance as it may deem necessary to protect the borough from loss by reason of fire, flood, windstorm, burglary, larceny, negligence or dishonesty, insolvency of a depository, or otherwise, and to pay for the protection of the usual or customary costs.
- With respect to investments, to: (i) make investment of borough sinking funds as authorized by 53 Pa.C.S. Pt. VII Subpt. B (relating to indebtedness and borrowing); (ii) make investment of

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<sup>5</sup> 8 Pa. C.S. §§ 101-3501. Act 43 of 2012 amended and reenacted the former Borough Code, Act of February 1, 1966 (P.L. 1965) 1656, *as amended*, 53 P.S. §§ 45101-48501, repealed by the Act of April 18, 2014, P.L. 432. Act 37 of 2014 incorporated the former provisions, as amended by Act 43, into Title 8 of the Pennsylvania Consolidated Statutes.

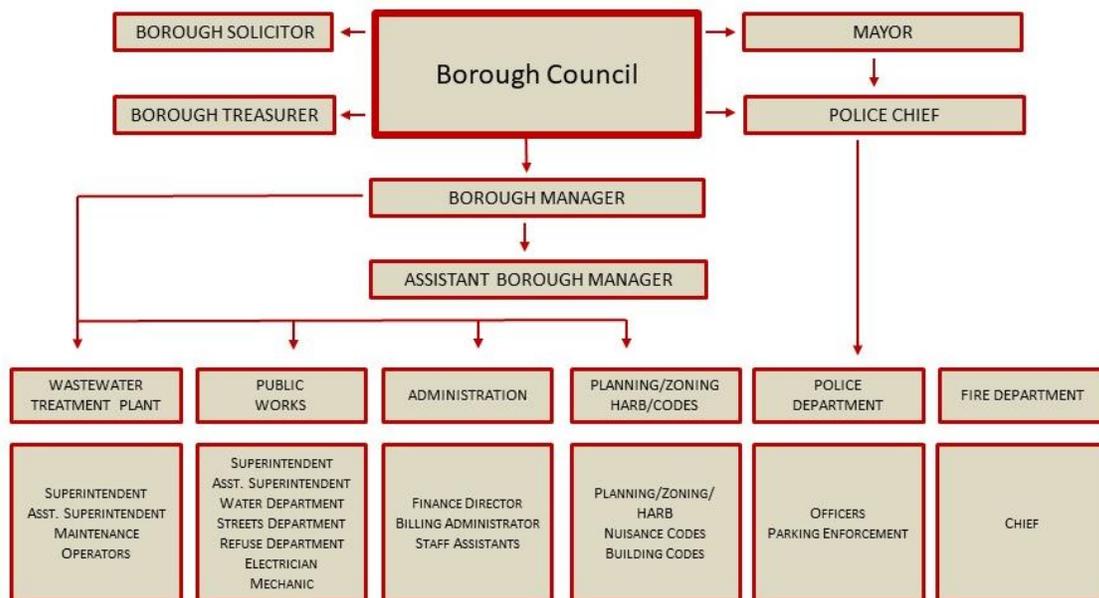
moneys in the General Fund and in special funds of the borough other than the sinking funds as authorized by Article XIII of this act; and (iii) liquidate any investment, in whole or in part, by disposing of securities or withdrawing funds on deposit. Any action taken to make or to liquidate any investment shall be made by the officers designated by action of the borough council.

- To provide by ordinance passed by a two-thirds vote of the entire number of members of council elected, for the appointment of an independent auditor who shall be a certified public accountant, registered in Pennsylvania, a firm of certified public accountants so registered or a competent public accountant or a competent firm of public accountants.
- To make, authorize and ratify expenditures for lawful purposes from funds available therefore or from funds borrowed within legal limits.
- To pay authorized expenses incurred by elected and appointed borough officers in connection with their duties or other borough business.

A borough council is therefore central to borough government pursuant to Section 1006 of the Code, which places general supervision of all borough affairs in the hands of the council. The council is assigned both legislative and executive functions such as: formulating the budget; adopting and enforcing ordinances; entering into contracts; approving expenditures and purchases; and hiring employees.

Bellefonte has nine Borough Council members. Council elects one member to serve as President, one member to serve as Vice President, and one is elected to serve as Pro Tempore. Council has also created several committees. The following chart outlines the role of each council member, enabling them to better serve the residents and businesses of Bellefonte.

**FIGURE 5 – BOROUGH OF BELLEFONTE GOVERNMENT ORGANIZATIONAL CHART**



**TABLE 110– BOROUGH OF BELLEFONTE MEMBERS AND COMMITTEE ASSIGNMENTS**

COUNCIL MEMBER	WARD REPRESENTED	COMMITTEES	TERM EXPIRES
[Vacant]	South Precinct		To be filled in April 2021
R. Michael Prendergast	West Precinct 5	<ul style="list-style-type: none"> <li>- Environment/ Sustainability (Chair)</li> <li>- Building and Property</li> <li>- Safety</li> </ul>	12/31/2021
Melissa Hombosky	North Precinct 1	<ul style="list-style-type: none"> <li>- Park and Recreation (Chair)</li> <li>- Environment/Sustainability</li> <li>- Human Resources</li> </ul>	12/31/2021
Anne Walker	West Precinct 5	<ul style="list-style-type: none"> <li>- Building and Property (Chair)</li> <li>- Parks and Recreation</li> <li>- Safety</li> </ul>	12/31/2021
Deborah Cleeton	South Precinct 3	<ul style="list-style-type: none"> <li>- Streets (Chair)</li> <li>- Water/Sanitation</li> <li>- Human Resources</li> </ul>	12/31/2023
Randall Brachbill, Vice President	South Precinct 3	<ul style="list-style-type: none"> <li>- Safety (Chair)</li> <li>- Building and Property</li> <li>- Streets</li> </ul>	12/31/2021
Jon Eaton	North Precinct 2	<ul style="list-style-type: none"> <li>- Human Resources (Chair)</li> <li>- Finance</li> <li>- Water/Sanitation</li> </ul>	12/31/2021
Doug Johnson Pro Tempore	North Precinct 2	<ul style="list-style-type: none"> <li>- Water/Sanitation (Chair)</li> <li>- Streets</li> <li>- Finance</li> </ul>	12/31/2023
Joanne Tosti-Vasey, President	West Precinct 5	Attends all committee meetings	12/31/2023

The Code also allows borough council to create, by ordinance, the office of borough manager. The borough manager serves at the pleasure of council, subject to contractual rights that may arise under an employment agreement entered into by council and the borough manager.<sup>6</sup> The Code provides that the borough manager may hold other municipal offices or head any two or more of the municipal departments as council may direct from time to time, but neither the mayor nor any member of council can hold the office of borough manager.

In 1919, Bellefonte adopted an ordinance creating the Office of Borough Manager. The ordinance deems the Borough Manager the chief administrative officer of the Borough with his/her powers and duties subject to recall by ordinance of Council. These duties include the following:

- The Manager shall prepare and submit to Council before the close of the fiscal year, or on such alternate date as Council determines, a budget for the next fiscal year and an explanatory budget message. In preparing the budget, the Manager or an officer designated by him shall obtain from the head of each department, agency, board, or officer, estimates of revenues and expenditures and other supporting data as he requests. The Manager shall review such estimates and may revise them before submitting the budget to Council.

<sup>6</sup> 8 Pa. C.S. §§ 1141, 1142.

- The Manager shall be responsible for the administration of the budget after its adoption by Council.
- The Manager shall hold such other municipal offices or head one or more of the municipal departments as Council may from time to time direct.
- The Manager shall attend all meetings of Council and its committees with the right to take part in the discussion and shall receive notice of all special meetings of Council or its committees.
- The Manager shall prepare the agenda for each meeting of Council and supply facts pertinent thereto.
- The Manager shall keep Council informed as to the conduct of Borough affairs, submit periodic reports on the condition of Borough finances and such other reports as Council requests, and make such recommendations to Council as he deems necessary.
- The Manager shall submit to Council, as soon as possible after the close of the fiscal year, a complete report on the financial and administrative activities of the Borough for the preceding year.
- The Manager shall see that the provisions of all franchises, leases, permits and privileges granted by the Borough are observed.
- The Manager may employ, by and with the approval of Council, experts, and consultants to perform work and to advise in connection with any of the functions of the Borough.
- The Manager shall attend to the letting of contracts in due form of law and shall supervise the performance and faithful execution of the same except insofar as such duties are expressly imposed upon some other Borough officer by statute.
- The Manager shall see that all money owed the Borough is promptly paid and that proper proceedings are taken for the security and collection of all Borough claims.
- The Manager shall be the purchasing officer of the Borough, and shall purchase, in accordance with the provisions of the Borough Code and this Code, all supplies and equipment for the various agencies, boards, departments and other offices of the Borough. The Manager shall keep an account of all purchases and shall, from time to time or when directed by Council, make a full written report thereof. The Manager shall also issue rules and regulations, subject to the approval of Council, governing the requisition and purchasing of all municipal supplies and equipment.
- All complaints from the public regarding services or personnel of the borough shall be referred to the office of the Manager. The Manager and the personnel committee of Council shall investigate and dispose of such complaints, and they shall report thereon to Council.

The Manager plays a key role within the Borough, providing financial oversight and leadership that is critical in maintaining efficient operations of a borough. The Manager is the face of the Borough, meeting with property owners and business leaders to aid in the revitalization of Bellefonte. More importantly, the Manager provides fiscal oversight on behalf of council, reviewing the financial performance of all departments, programming all major expenditures from a cash flow point of view, and alerting council to any irregularities within borough finances or to areas requiring immediate fiscal attention. Ralph Stewart has served as the Manager for approximately 20 years. This consistency in leadership has provided certainty and stability to the Borough. In March of 2021, the Borough hired Gina Thompson to serve as the Historic Architectural Review Board (HARB) advisor. Gina will also serve as the Planning and Zoning Administrator.

### ***OFFICER FOR THE BOROUGH***

The current Borough Manager also acts as the Borough's secretary, being responsible for recording resolutions and ordinances into the appropriate books, preserving the records and documents of the Borough, and keeping custody of the corporate seal. The Borough Manager does delegate some secretarial duties to Alyssa Doherty, Assistant to the Borough Manager. Don Holderman, Assistant Borough Manager, is the Right-to-Know Officer and currently prepares grant applications and administers grants on behalf of the Borough.

The process of setting agenda items for council meetings follows a standard process whereby any Council member can submit an item to the Borough Manager and/or the Assistant Borough Manager. Once submissions are collected, Council President meets with both on the Tuesday or Wednesday prior to the meeting to finalize items ahead of the meeting on Monday.

The finance director is responsible for preparing budgets and monthly financial reports for Council's review, and disbursing funds as approved by Council.

Presently, Council relies on the Borough Manager and Assistant Borough Manager to prepare information, provide policy advice and recommendations, and carry out Council's legislative mandates. Borough meetings are conducted in an orderly fashion and provide an adequate amount of time for Council members to express opinions and for residents to make comments. In the event a topic or issue generates above-average interest, Council will schedule a special meeting to allow for sufficient discussion. The Borough Secretary develops the agenda, and Council President conducts an orderly and efficient Council meeting.

### ***BACKGROUND—BOROUGH COUNCIL***

In the process of developing recommendations for the Borough Council, Consultants interviewed members of Council to garner their insights. The following is a composite of the responses received from Council members.

The average council member has served around three to four years. Upon initial election, newly elected members used to complete training conducted by the PSAB over the course of a weekend. However, due to the cost of the event, training has been reduced to an in-house session conducted by the Borough Manager and Assistant Borough Manager, who are also currently instructors on behalf of the PSAB. There is no Borough-sponsored continuing education, but Council members are encouraged to attend conferences organized by the PSAB and the PA Municipal League (PML). The Borough joined the PML in January of 2019 and members of Council and administrative staff have participated in PML's training programs.

The Borough has not adopted an official code of ethics. In the absence of a code of ethics, every two years, Council members may opt to sign a form stating they will act civilly. Furthermore, a member of Council may post a notice regarding a potential conflict of interest, should such a moment arise. Members of Council are also privy to a code of conduct for Borough employees. In the absence of a code of ethics, meetings and conduct are generally cordial; however, arguments have been known to occur.

Prior to public meetings of Council, the agenda (prepared by the President, Borough Manager, and Assistant Borough Manager) is made available via the Borough website on Friday ahead of the meeting on Monday, as

well as at the meeting itself. Due to the coronavirus pandemic, Council meetings have been conducted virtually. In response, the agenda has been advertised on the website with a link to attend the meeting available within the agenda. Each Borough Council meeting is also recorded on CNET in the event a Bellefonte resident is unable to attend a meeting, virtual or otherwise. CNET is also cited as a resource for educating Bellefonte residents about important issues; the Borough also maintains a social media presence, but upkeep is not a priority. Outside of meetings, CNET, and an annual newsletter, educating the public primarily occurs through conversation and word of mouth; overall, educating the population of over 6,000 can be a challenge. If there is an outstanding issue requiring extensive discussion, Council will schedule a special hearing.

Council does not frequently survey the public, but the perception of the Borough is generally believed to be a positive one. The most recent survey undertaken was to better understand residents' views on climate change. If there is a frequent complaint, it comes from business owners upset with paying for parking. When it comes to disseminating information to the public via media, the designated spokesperson for Borough-related issues is the Borough Manager. For issues related to the Bellefonte Police Department, the designated spokesperson is the Chief of Police.

In the fall of 2020, the Human Resource Committee established the qualifications for the Office of the Borough Manager and developed the document to be used for the annual performance assessment of the Manager. The performance assessment was administered in January of 2021. The Borough Manager has been tasked with developing an assessment document for the Assistance Borough Manager and all department heads. The Manager will perform these personnel assessments on an annual basis.

Beginning in 2021, the Borough Manager began to prepare and distribute a written monthly report to Borough Council. The Borough's committees, however, do not typically provide written reports, but rather informal, verbal reports as needed. Although there are no Borough-mandated bylaws or regulations for committees, they will establish internal rules as appropriate. Council members generally feel that the Borough provides them with sufficient resources to carry out their responsibilities, although there are concerns regarding sufficient resources to maintain a complete Borough staff.

Amongst Council, there is a lack of consensus on their role in economic development. Views on the role range from uncertainty and passive facilitator to active planning of economic development initiatives. Everyone, however, believes Council actively acts in the best interests of the Borough economy. In general, there is a sense that most of the Council's time is not explicitly spent setting policies, but rather reacting to and solving problems as they arise. More broadly, there is no clear planning process to guide future actions. With no long-term planning available, there is a sense of wandering and moving from event to event. The closest document to a long-range plan is the annual budget, but nothing exists beyond that. While Council is not averse to change, it is approached cautiously, with a willingness to follow trends, but not set them. Nevertheless, there is usually a sense of cooperation and unity, as everyone wants what is best for the Borough. Differing personalities may sometimes lead to disputes among Council members.

Reports on project and programs are done in a manner akin to all other reports: informal and verbal. However, there is universal agreement that the Borough Manager and Assistant Borough Manager do an exemplary job in planning and reporting on projects and grants in development. The professional staff does an excellent job and maintains a healthy working relationship with Council.

Among Council and Borough residents, there is a strong sense of pride in the services provided, such as the water. Therefore, while there is perhaps not much resistance to the idea of more regional-based services, there are some concerns about maintaining the quality of services to which the Borough has become accustomed.

**TABLE 111 – COUNCIL INTERVIEWS**

COUNCIL INTERVIEWS			
STRENGTHS, WEAKNESSES, OPPORTUNITIES, AND CHALLENGES			
STRENGTHS	WEAKNESSES	OPPORTUNITIES	CHALLENGES
– Borough Manager	– Lack of long-term planning – Communication	– Historic preservation knowledge – Redevelopment	– Budgetary issues related to real estate tax stagnation – Staff due to retire
– Tight-knit community – Water – Low crime – Distilleries and wineries – Historic character	– Lack of public transportation – Lack of sidewalks – Stormwater management	– Update fire suppression systems – Update building code – Historic tax credits	– Losing buildings to fire – Increasingly inclement weather
– Good relationship among staff and management		– Fix existing infrastructure – Transform Howard Street firehouse into an indoor farmers’ market	– Experienced staff members may retire soon – Budget
– Historic character	– Small area with a lot of buildings – Limited land to expand	– Expand recreation and outdoor opportunities	
– Public Works Department	– Finances	– Hotel construction – Restaurant renovation	– Budgetary issues related to real estate tax stagnation.

**WHAT PROGRAMS OR SERVICES SHOULD THE BOROUGH START PROVIDING?**

Council members were also asked what programs or services the Borough should start providing. The responses can be summarized as follows:

- Potentially selling water
- Promoting kayaking
- Commission on climate adaptation
- An emphasis on electric vehicles
- Expand parks/recreation areas
- None of the councilors were interested in ending any programs or services.

**BACKGROUND—BOROUGH MANAGER AND ASSISTANT MANAGER**

The Consultants interviewed Ralph Stewart, Borough Manager, and Don Holderman, Assistant Borough Manager, on May 28, 2020. The following is a summary of the interview results:

As mentioned, the Borough of Bellefonte adopted an ordinance in 1919, establishing the Office of Borough Manager and accompanying duties. Given that this ordinance was adopted in 1919, the Borough an early adopter of such ordinances. Regarding organization and management of the greater Borough area, it follows the Code.

Presently, the preparation of Borough ordinances routinely involves reviewing and borrowing language found in the ordinances of neighboring municipalities. Once an appropriate ordinance has been found, the administrative assistant will re-write the language to better suit the Borough and to ensure best practices are followed. Afterwards, it is reviewed and edited by Borough Council before being approved.

Daily operations of the Manager include oversight of departments (such as water and sewer), coordinating with Borough Council to prepare meeting agendas, attendance of committee meetings, and implementation of policies agreed upon during such meetings. The Manager's daily duties include responding to phone calls, emails, walk-ins, and meetings (i.e., Borough Council); but most work revolves around meetings. The Assistant Borough Manager's daily duties include issues involving personnel, bi-monthly management staff meetings, and grant management.

Regarding the current tax base, personnel costs are simply unsustainable. As the Borough is surrounded by incorporated municipalities, it cannot expand its population geographically. Thus, there have been multiple staff cuts over the preceding 10 to 12 years to maintain the status of the Police Department, which operates largely independent of the rest of the Borough government. In response, the Borough Manager and Assistant Borough Manager suggested a study into the consolidation of police services with Spring Township. Consolidation is a contentious issue and has not been discussed for approximately 15 years. Other recommended studies include consolidation of the sewer system with Spring-Benner water as well as study on municipal consolidation.

The overseer of Borough meeting records, i.e., meeting minutes, is technically the Assistant Borough Manager, but practically the Administrative Assistant. All Borough Council documents are kept in fireproof filing cabinets, with the minutes kept onsite. Currently, records have not been digitized (although 2020 maps have begun to be digitized as of spring 2020); however, the coronavirus pandemic has stalled efforts. Some old and outdated records have been incinerated via official process and resolution. Personnel records are maintained in the Assistant Borough Manager's office in a fireproof cabinet. In addition to the Assistant Borough Manager, personnel records are currently accessible by the Borough Manager, Payroll and Pension Coordinator, Finance Director, and Administrative Assistant. Some records (such as discipline) are kept by department supervisors; the security of these documents is unknown.

Concerning the creation of the meeting agendas, the process has changed over time. Previously, the Manager had the sole responsibility of creating the agenda. The process now includes the Council President, Manager and Assistant Manager. Council meetings are public; however, HR Committee meetings are not public due to discussions of personnel-related issues.

By January of a given year, a review of projects for the past year has typically been completed. Borough Council priorities are then largely planned in coordination with the upcoming budget, while also looking at the next year. However, this foresight does not consider a five-year plan as one has not been written recently due to a struggle to set aside money for capital purchasing and planning. In place of a five-year plan, the Borough has changed its purchasing patterns, such as utilizing lease-to-purchase agreements. Planning is largely done on an annual basis rather than long-term; a notable exception being Community Development Block Grant (CDBG) projects, which requires multi-year planning.

Performance reviews for Public Works employees are completed by the Public Works Superintendent and Assistant Superintendent; neither are affiliated with a union. They set the schedules and performance assessments for the staff underneath them; Public Works employees are unionized, whereas seasonal workers are not. For reviews of the superintendents themselves, those are conducted by the Assistant

Borough Manager. However, the Assistant Borough Manager has not conducted an annual review of the superintendents in several years, although office staff have had reviews. The Borough's Human Resources (HR) Committee began providing oversight in January 2020.

On the topic of Council-employee interactions, there have been attempts to minimize direct information requests by Council to Department heads. While there have been issues in the past when some Council members have given directives directly to employees, that pattern of behavior has been trending downward. In terms of hiring and administrative decisions, Council members are largely hands-off; they are relegated to a role that mostly consists of approving compensation/wages following negotiations between the HR Committee and the unions. Additionally, the HR Committee also sits in on all prospective employee interviews. Council members are also involved in approving police promotions, who otherwise report directly to the Mayor, not the Borough Manager, per the Code. Regarding grievances, they are filed to the immediate supervisor, then the Borough Manager, and finally Council. The grievance process is relatively rare and when it does reach Council, they typically uphold the decisions; they are rarely involved in making discipline decisions. Terminations always involve the HR Committee and may or may not be related to a settlement or arbitration; Council is kept apprised throughout the process.

The recent coronavirus pandemic has resulted in a variety of challenges and changes in the Borough. For example, Public Works crews have been split into two teams of two (i.e., painting and curb maintenance) and schedules altered to avoid contact. Additionally, operations, like street sweeping, are still on schedule, albeit with one-man crews. Although operations are running smoothly, there have been difficulties in acquiring necessary materials for bathroom construction in Governor's Park.

As of May 29, 2020, a furlough program was put into effect, affecting all Borough employees. All employees were required to be furloughed, on average, four weeks over an eight-week period; this is a Borough-wide average, not an individual average. An example is how some employees in Public Works volunteered to be furloughed for eight weeks so others could continue to work for eight weeks. In addition, a new early retirement healthcare incentive has been introduced, with some accepting and others considering. Finally, all employees will be given \$500 for agreeing to the furlough plan and the potential to be reimbursed for additional \$500 if the original \$500 is spent in the Borough.

The interview ended with a discussion on parcels that may be available for potential redevelopment. For insight into potential sites for economic development, please see Economic Development (page 50).

**TABLE 112 – RESPONSIBILITIES OF ELECTED OFFICIALS**

FACTOR: RESPONSIBILITIES OF ELECTED OFFICIALS		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
All members of municipal governing bodies, upon initial election, complete a training course for newly elected officials. All officials, during their terms of office participate in continuing education courses and conferences directed to enhancing the knowledge, skills and abilities associated with the responsibilities of public office. Municipal resources are sufficient to support training activities.	Standard Partially Met	Although this standard is being met, it is minimal; each new member of Borough Council should be required to attend more comprehensive training offered by the PSAB and the Pennsylvania Municipal League (PML).
Elected officials assume as part of their role the responsibility for educating the public ( <i>and municipal employees</i> ) about the issues and choices facing the government. They help people to see the Community as a total enterprise, not as a series of separate factions to be separately accommodated. This effort is assisted through providing periodic newsletters and annual reports, which discuss and explain issues, and by distributing comprehensive meeting agendas to the public. Officials always are well prepared to discuss and explain agenda items.	Standard Is Met	
The reputation of the municipal government is that of a well-run local government, as opposed to a government dominated by “politics” and self-interest. This reputation is confirmed by periodically surveying citizen attitudes about their local government services and programs, and through positive media coverage.	Standard Is Met	Standard is met, but council should conduct surveys of citizens attitudes.
The governing body has adopted and adheres to a code of ethics that complies with the standards.	Standard Is Not Met	A formal code of ethics for Borough officials has not been officially adopted.

**TABLE 113 – PROVIDING FOR COMPETENT MUNICIPAL MANAGEMENT**

PROVIDING FOR COMPETENT MUNICIPAL MANAGEMENT		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
The local governing body by resolution, ordinance, or home rule charter provision, hires and delegates general administrative/ management responsibilities to a professional manager/administrator. The enacting legislation should designate the major responsibilities of this position to include financial management; management of departmental operations; and personnel management, inclusive of hiring and firing of employees; with or without, the consent of the governing body.	Standard Is Met	Section 88 of the Borough Code establishes the office of the Borough Manager.
The individual hired as manager/administrator has been educated or trained in the field of municipal management/administration, or a related field, or is qualified based on equivalent experience. Such qualifications are established as part of the authorizing resolution, ordinance, or home rule charter provision.	Standard Is Met	The Human Resource Committee developed qualifications for the Borough Manager’s position (Fall 2020). A performance evaluation of the Manager was completed in 2021.
A weekly (or periodic) administrative report is prepared by the manager/administrator for the elected officials which addresses what has taken place during the period, problems, accomplishments, emerging issues, progress on projects, personnel notes, and financial matters, etc. This report is in a format that is easy for the borough manager to prepare and that allows for quick reading by the elected officials.	Standard Is Met	Report is given monthly.

**TABLE 114 – THE GOVERNING BODY**

FACTOR: THE GOVERNING BODY – MANAGER/ADMINISTRATOR RELATIONSHIP		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
The governing body, at least yearly, formally, in writing, provides the manager/administrator with an evaluation of his/her performance. This evaluation is based upon predetermined, measurable goals and objectives, expectations to which both parties previously have agreed.	Standard Is Met	Beginning in 2021, the Borough Council now provides the manager with an evaluation of his performance.
FACTOR: MEETINGS OF THE GOVERNING BODY		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
The agenda for each public meeting is available to the public before, and at each meeting.	Standard Is Partially Met	The agenda and meeting minutes are posted on the Borough website; however, finding the agenda is not a user-friendly
FACTOR: INTERNAL ORGANIZATION OF THE LOCAL GOVERNMENT		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
The municipality has adopted an administrative code which establishes the internal organization of the government, including; the major functions and responsibilities of departments, boards, commissions, and committees.	Standard Is Met	The Borough Code establishes the functions and responsibilities of departments and the council.
The local governing body, manager/administrator, and department heads periodically review municipal services and administrative functions to determine whether existing operating methods are the most efficient and effective way to provide services and activities.	Standard Is Not Met	There is no established process for evaluating Borough efficiency.
FACTOR: SPECIAL APPOINTMENTS		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
The municipality has a designated spokesperson to coordinate the dissemination of information to the public via the media.	Standard Is Met	The Borough Manager serves as the spokesperson for all matters related to the general operations of the Borough, while the Police Chief serves as the spokesperson for all matters related to the Bellefonte Police Department.
All boards, committees, and commissions have adopted bylaws or rules and regulations, approved by the governing body which, among other things, establish goals, fix responsibilities of members, provide for the orderly conduct of business, and set procedures for regularly reporting to the governing body on their work. Included in these procedures is a requirement for an annual report to the legislative body. Among other things, this report should review the work of the group, identify major issues, and discuss goals and objectives for the coming year.	Standard Is Not Met	Committees, boards, and commissioners have not adopted universal standards. Furthermore, committees, boards, and commissioners have not prepared annual reports to Borough Council. Annual reports should be prepared, accepted formally by Borough Council, and posted on the Borough website for public review and use

## RECOMMENDATIONS

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### *RECOMMENDATION G1 – ADOPT A CODE OF ETHICS*

A code of ethics should be adopted that sets the ethical policy for the operation of the Borough. At a minimum, the code of ethics should include the following:

- Confidentiality and Disclosure: No public official or employee shall disclose, or use for his or her own benefit, or the benefit of others, confidential information acquired by reason of his or her public position.
- Gifts: No public official or employee shall accept a gift:
  - from a person seeking to obtain a contract, grant, loan, employment, or any financial relationship from or within the municipality.
  - from a person or business having a financial relationship with the municipality.
  - from a person or business whose operations or activities are regulated or inspected by the municipality.
  - from a principal and/or attorney in proceedings in which the municipality is an adverse party; or
  - from any person or business where the performance or non-performance of any official duty may be affected or influenced.
- Financial Disclosure: The requirements for disclosure of financial interests shall be those set forth in legislation of the Commonwealth of Pennsylvania. All financial disclosure forms are filed by the required dates.
- Conflict of Interest: No public official or public employee shall engage in any business transaction or private employment, or shall have any financial or other private interest, direct or indirect, which conflict with the proper discharge of his or her official duties. Nor shall public officials or public employees use, or attempt to use, their position to obtain financial gain, a contract, license, privilege, or other private or personal advantage, either direct or indirect. Nor shall a public official or public employee attempt to influence the course of any proposed legislation in which he or she, or a family member or business associate, has a present or potential interest, direct or indirect.
- Disclosure: Every public official or public employee shall publicly disclose any direct or indirect financial or other private interest in any proposed legislation coming before the governing body, and public officials shall not participate in the vote for legislation in which they have such an interest.
- No public official or employee shall exert his or her influence to gain, or attempt to gain, preferential treatment on behalf of an applicant for municipal employment. And, after the effective date of this code of ethics, no family member of an elected official shall be permitted to obtain employment with the municipality, or any authority of the municipality or joint authority where the municipality is a member.
- No public official or public employee shall, for a fee or other compensation, use the influence of his or her official position to provide a special service or favor to an individual.

***RECOMMENDATION G1 – DEVELOP A MUNICIPAL FACILITIES PLAN***

The Borough should hire a professional to develop a formal Municipal Facilities Plan. This plan would provide a building(s) audit and identify deficiencies within each building, as well as timeline and costs for corrective action. The plan would also survey building occupants and users to determine space requirements. The plan will assist the Borough in determining long-term capital needs.

***RECOMMENDATION G2 – PROVIDE IN-DEPTH TRAINING OPPORTUNITIES FOR INCOMING COUNCIL MEMBERS***

When elected, Council members should be given the opportunity to be fully trained through complete sessions with the PSAB and the PML.

***RECOMMENDATION G3 – DEVELOP AN ANNUAL PERFORMANCE REVIEW FOR ASSISTANT BOROUGH MANAGER AND ALL DEPARTMENT HEADS***

The Manager should prepare and conduct annual performance reviews for the Assistant Borough Manager, and all department heads. These reviews provide the Borough Manager and Council with an annual opportunity to reflect on the performance of staff, and to provide an opportunity to set job performance goals.

***RECOMMENDATION G4– ESTABLISH ANNUAL ECONOMIC PRIORITIES***

On an annual basis, Council should schedule and hold a work session to identify priorities for the next fiscal year. The work session should be held in the fall of each year and should identify projects to be completed in the next fiscal year. The annual budget should be based on the priorities set at this strategic planning work session.

***RECOMMENDATION G5 – EXPAND PUBLIC COMMUNICATIONS***

The Borough should develop a communication plan that provides an opportunity to consistently provide a unified message. A well-managed communications plans strengthens public confidence in local government, and greatly benefits residents, business owners, and Borough employees. A Community Relations Committee should be tasked with developing the Plan. The Borough should budget funds for a professional consultant to assist the committee in developing the Plan. The Community Relations Committee should include two members of Council, Manager and/or Assistant Manager, Police Chief, the Executive Director from the Bellefonte Intervalley Chamber of Commerce, two members of the business community, five residents, and two representatives from any church or other faith-affiliated organization located within the Borough.

***RECOMMENDATION G6 – FORMALIZE COMMITTEE REPORTS***

Each board, advisory committee, and/or commission should provide an annual report no later than the first quarter of each year. The annual report should describe work performed during the previous fiscal year and identify goals and objectives for the current year.

### ***RECOMMENDATION G7 – RESEARCH REGIONAL INTEGRATION***

Due to the financial challenges faced by the Borough, which are likely to be exasperated by the pandemic, Council should strongly consider expanding ties with its neighbors. To this end, two studies should be undertaken to examine options:

1. Viability of merging the sewer system with Spring-Benner.
2. Research opportunities to market and expand sales of water.

### ***RECOMMENDATION G8 – CONSOLIDATE MUNICIPAL REAL ESTATE***

The consolidation of all municipal real estate holdings into a singular “non-profit campus” will allow for more valuable land to become available for development while also creating the opportunity to update department facilities (such as the police department). The school district currently owns a 100-acre parcel that could be used for this campus. The non-profit campus should include:

1. Borough offices – Administration and Police Department
2. Centre County – Relocate the Centre County departments currently located 420 Holmes Street
3. School District – Consolidate elementary, middle school and high school onto one campus
4. Fire Departments – Relocate fire departments

### ***RECOMMENDATION G9 – DELEGATE ZONING RESPONSIBILITIES TO THE CENTRE REGION COG***

In conjunction with Recommendation C2 under code and zoning, the Borough Council should delegate zoning responsibilities to the Centre Region Council of Governments so that there may be a dedicated HARB advisor who can focus on historic preservation.

### **SUMMARY**

Borough staff is dedicated and committed to implementing legislative policy set forth by Borough Council. They are striving to meet the demands of the Borough residents and working toward improving the quality of life in the Borough. Although the staff is stretched thin at times, they are committed to doing an excellent job. The recommendations that are outlined here are intended to improve and maximize the organization, operation, deployment, and management of municipal resources and human capital. The observations and information provided by staff, the Steering Committee, and the team of consultants provided valuable insight into the existing organizational climate and the possibility for making significant positive changes.

**FINANCIAL MANAGEMENT**

The financial duties are split for the Borough. Lori McGowan has been appointed as the finance director and Barbi Watson serves as the coordinator for pension/payroll and utility billing. Financial support is also provided by Melissa McCullough who works on a part-time basis. Both Ms. McGowan and Ms. Watson were interviewed by Teresa Sparacino and Maggie McGahen, Associate. Their consolidated official duties include:

**Ms. McGowan: Finance Director**

- Budget Preparation
- Purchase Orders
- Invoices
- Financial Statements
- Oversees Annual Audit

**Ms. Watson: Utility Billing**

- Payroll and Pension
- Utility Billing
- Sheriff and Tax Sales
- DEP Reports
- Deposits

**FINANCIAL ADMINISTRATION EXPENSES**

The financial administration expenditures for the Borough consist of both the treasurer and real estate tax collector expenses for the past five years. When combined, these expenditures only account for 0.3% of total expenditures for 2019 and therefore do not significantly impact the annual expenditure of the Borough. Table 115 provides a complete history of expenditures for the Treasurer and Table 116 provides a complete history of the real estate tax collectors expenditures over the past five years.

**TABLE 115 – TREASURER EXPENSES, 2015 – 2020**

TREASURER	2015	2016	2017	2018	2019	2020
TREASURER BOND INSURANCE	\$200	\$200	\$167	\$200	\$656	\$850
TREASURER STIPEND	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
TREASURER SOCIAL SECURITY	\$115	\$115	\$115	\$115	\$115	\$115
<b>SUB-TOTAL TREASURER:</b>	<b>\$1,815</b>	<b>\$1,815</b>	<b>\$1,782</b>	<b>\$1,815</b>	<b>\$2,271</b>	<b>\$2,465</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

**TABLE 116 – REAL ESTATE TAX COLLECTOR EXPENDITURES – 2015 THROUGH 2020**

R/E TAX COLLECTOR	2015	2016	2017	2018	2019	2020
INSURANCE - EIT	\$280	-	\$144	\$117	-	-
R/E TAX COLL. SALARY	\$4,110	\$4,034	\$4,074	\$4,022	\$4,204	\$4,250
R/E TAX COLL. SOCIAL SECURITY	\$314	\$309	\$312	\$308	\$322	\$325
R/E TAX COLL. TRAINING	\$128	-	-	-	-	\$75
R/E TAX COLL. PRINTING	\$254	\$374	\$471	\$449	\$428	\$525
R/E COLL. POSTAGE/ENVELOPES	\$738	\$738	\$734	\$693	\$819	\$1,000
R/E TAX COLL. AUDIT	\$675	\$700	\$700	\$700	\$700	\$700
R/E TAX COLL. BOND	-	-	-	\$865	-	-
<b>SUB-TOTAL R/E TAX COLLECTOR:</b>	<b>\$6,499</b>	<b>\$6,154</b>	<b>\$6,435</b>	<b>\$7,153</b>	<b>\$6,472</b>	<b>\$6,875</b>

*Source: Bellefonte Borough Financial Records, Delta Analysis*

**BEST MANAGEMENT PRACTICES**

**TABLE 117 – MUNICIPAL BUDGET: THE PROCESS**

FACTOR: THE MUNICIPAL BUDGET: THE PROCESS		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
Budget preparation is the responsibility of an appointed official who has a general understanding of, or who has been trained, in budgeting and municipal financial management practices.	Standard is Met	The Finance Director prepares the budget and then presents it to council to approve.
The annual budget contains a budget message which, among other things, draws attention to positive financial circumstances as well as areas of concern.	Standard is Met	The 2021 budget document was upgraded from previous budgets. The 2021 budget included a budget message and discussed accomplishments for 2020.
The budget is comprehensive, covering all governmental, proprietary, and fiduciary funds for each fiscal year. The budget, as an essential element of financial planning, control, and evaluation, presents projected revenues and expenditures for both capital and operating areas for all funds.	Standard is Not Met	The Borough budgeting process only includes the future fiscal year. The Borough should budget in a more comprehensive approach to effectively monitor its fiscal health. Projected expenditures for the capital budget and associated funding strategies should be drawn from a multi-year capital improvements plan.
For each expenditure area of the budget, the responsible municipal department head presents a commentary to substantiate their expenditure requests. The request should include: (1) a statement of need, (2) the volume and nature of work to be performed, and (3) supporting data for estimated costs and possible benefits to be achieved.	Standard is Partially Met	The Finance Director requests budget items from each department, which indicates high priority items and projects planned for that year. However, supporting data such as cost estimates are not always presented at this time.
The budget format displays all revenues and expenditures for the immediate past three to five years, the estimated actual total revenues and expenditures for the current year and projections for the coming year.	Standard is Not Met	The budget document provided for public viewing does not include revenues and expenditures for the immediate past three to five years. The 2021 Budget provided information for 2019, 2020 and projections for 2021.

**TABLE 118 – MUNICIPAL BUDGET: THE PROCESS**

FACTOR: MULTI-YEAR CAPITAL IMPROVEMENTS PLANNING		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
The municipality has prepared and is implementing a multi-year capital improvements plan. It identifies the estimated cost, starting and completion dates for each project, the amount of money to be spent each year, the method of financing each project, and the impact each capital project will have upon the operating budget.	Standard will Be Partially Met with the proposed 2021 Retreat.	The Borough has not collectively prepared a multi-year capital improvement plan. To some degree, each department monitors its equipment and capital needs.
The multi-year financial planning process includes projections for future revenue and expenditure programs. These projections are based upon various assumptions as to the future local environment.	Standard Is Not Met.	The current budget includes projections for the oncoming year only; multi-year projections are not being completed. Multi-year projections of revenues and expenditures will enable the Borough to identify future operating budget needs and concerns and to develop ways and means to address them.
Detailed schedules of debt service requirements are presented in the annual budget.	Standard is Not Met	The budget does not include a detailed schedule of debt service requirements in the budget.
The replacement and maintenance of municipal equipment, vehicles or facilities is to be in accordance with a formal schedule. This plan is used for planning and in preparing the annual operating budget.	Standard Is Not Met.	Replacement is done on an as needed basis. The Borough should develop a formal schedule for equipment replacement to incorporate the funds required into the five-year capital plan.

**TABLE 119 – MULTI-YEAR CAPITAL IMPROVEMENTS PLANNING**

FACTOR: THE MUNICIPAL BUDGET: THE PROCESS		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
Revenue and expenditure projections are realistic and based on valid supporting data.	Standard is Met	The financial health of the Borough is based on the administration's projections that are realistic and valid.

**TABLE 120 – MULTI-YEAR CAPITAL IMPROVEMENTS PLANNING**

<b>FACTOR: REVENUE COLLECTION, MUNICIPAL ACCOUNTING, CASH MANAGEMENT AND AUDITS</b>		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
Where fees and service charges have been established, they are adequate to recoup all direct and indirect costs of providing these services.	Standard is Met	The fee and service charges established are adequate.
Regular interim reports of actual revenues and expenditures, as compared to budgeted amounts, are prepared and presented to the governing body on a periodic basis, accompanied by commentary from the preparer to highlight extraordinary circumstances and concerns.	Standard is met.	Typically, once a month, the Finance Director will compare the budget versus actual expenditures for each department and give to each department head to see how things are trending.
An internal control system exists and provides for both administrative and accounting controls. The benefits of the intended controls exceed the costs associated with establishing and maintaining the system.	Standard is Not Met	The Borough should develop policies for handling cash, payments, and bank deposits.
The annual audit is conducted by an independent, professional auditor or auditing firm in accordance with generally accepted governmental auditing standards.	Standard is Met	

**TABLE 121 – MUNICIPAL RECORDS**

<b>FACTOR: MUNICIPAL RECORDS</b>		
STANDARD DESCRIPTION	STANDARD MET/UNMET	COMMENTS
A forms management control program has been instituted with the dual objectives of speeding information flows and cutting costs.	Standard is Met	All permits and applications are available in an electronic form to facilitate access and use by the public and reduce the paperwork and streamline all approval processes within the Borough departments.
The Borough adheres to the records retention and disposition schedule adopted by the Local Government Records Committee of the Pennsylvania Historical and Museum Commission. For the records not covered by this timetable, the municipality has adopted a retention and disposition schedule based upon the administrative, legal, fiscal, and historical value of the records.	Standard Is Met	
The Borough has addressed the security problems associated with its computer system by the adoption of appropriate safeguards.	Standard Is Met	

## BACKGROUND

The management of the Borough's finances is in the hands of the Borough Manager, Finance Director, and the Pension/Payroll/Utility Billing Coordinator.

## BUDGETING

The Borough adopts an annual appropriated budget for its general fund. The Finance Director prepares the Borough annual budget with feedback provided by the Department heads that identifies high priority items or planned projects for that year. Before entering the Department lists into the budget, the Finance Director reviews past expenditures and revenues to determine areas that may have increased or decreased that will impact future revenue. A proposed operating budget for the general, special revenue, and proprietary funds for the fiscal year commencing on January 1 is then presented to Council at least 30 days prior to December 31. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain citizen comments on the proposed budget. Prior to January 1, the budget is legally adopted through the passage of an appropriation ordinance by Borough Council. The Borough Manager is authorized to transfer budgeted amounts within any fund; however, revisions that increase the total expenditures of any fund must be approved by Borough Council. The budget is adopted using the modified accrual/accrual basis of accounting.

The Borough operates a balanced budget that is principally supported by taxes and intergovernmental revenues (government activities) from other functions that are intended to recover all of a significant portion of costs through user fees and charges (business-type activities). The governmental activities of the Borough include general government, public safety, highways and streets, economic development, streetlights and culture and recreation. The business-type activities of the Borough include providing water, sewer, and refuse services.

## PURCHASING

Each Department independently handles purchasing and bidding, there is no specific person that manages purchasing. Invoices are processed when they are given to the Finance Department rather than on a monthly basis. Department heads typically do not exceed what is allocated in the budget. Anything over \$1,000 requires approval from the Borough Manager. Should a Department need an item that was not included in the budget, the Department head will contact the Borough Manager, who will sign the purchase order. **There have been instances when purchase orders are issued after an item was already purchased.**

## CASH MANAGEMENT

Payments for water, sewer, or refuse are given to the Utility Billing Coordinator who determines which department receives the funds. Once assigned to the respective Department, the payments are entered into the register and a deposit slip is written for the bank. Receipts are written as an invoice number, but not numbered, and a receipt is provided to the property owners. In the event of a cash payment, the money is entered into the register and then a slip is provided to the utility coordinator. The Borough also has an outdoor cash drop box. Money collected from the drop box is entered into the register. The register tape is removed and locked every day. All the receipts, register tape, and deposit slips are placed together and reviewed by the finance director. Deposits are taken to the bank by either the finance director or the utility billing coordinator and are occasionally deposited by the Secretary. When taken to the bank, deposits are

left, and receipts are picked up later that day.

The Borough does not have a standard operating procedure or internal controls for financial matters and individuals making deposits are also handling the money.

**REPORTING**

Monthly reports are prepared by the Finance Director for each Department head that detail current expenditures versus the budget to see how things are trending. Council is diligent about reviewing the monthly budget reports; however, it is not certain that the individual departments are reviewing these reports.

**THE TAX COLLECTOR**

Property taxes are levied as of January 1 on property values assessed on the same date. A 2% discount is given to taxpayers if paid by April 30. The face amount of the taxes is not due until June 30; and thereafter, a 10% penalty is charged on the taxes. Taxes not collected by the tax collector by December 31 return to the Centre County Tax Claim Bureau for collection.

Beginning in 2022, the Borough will increase the compensation paid to the elected tax collector. The collector will be paid a flat fee of \$2.50 for each real estate tax bill collected for each taxable property appearing on the tax duplicate or supplement provided to them for the collection of real estate taxes in the Borough.

**TABLE 122 – REAL ESTATE TAX COLLECTOR EXPENDITURES – 2015 THROUGH 2020**

R/E TAX COLLECTOR	2015	2016	2017	2018	2019	2020
INSURANCE - EIT	\$280	-	\$144	\$117	-	-
R/E TAX COLL. SALARY	\$4,110	\$4,034	\$4,074	\$4,022	\$4,204	\$4,250
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R/E TAX COLL. AUDIT	\$675	\$700	\$700	\$700	\$700	\$700
R/E TAX COLL. BOND	-	-	-	\$865	-	-
SUB-TOTAL R/E TAX COLLECTOR:	\$6,499	\$6,154	\$6,435	\$7,153	\$6,472	\$6,875

*Source: Bellefonte Borough Financial Records, Delta Analysis*

**TECHNOLOGY**

The Finance Department has a common “S” drive to share information within other Departments. The Department computers all have Acufund, an operating software. The Borough keeps all its documents backed up on the Cloud and hires an IT company to manage cybersecurity software.

**PAYROLL**

The Borough payroll is handled by Keystone Payroll, a payroll processing company. Borough employees are paid hourly and record their hours with timecards. Each Department head is instructed to provide the Payroll/Pension Coordinator with a complete list of all employees and their hours, including sick, vacation,

personal, and/or comp time on a payroll sheet. Department heads approve payroll to ensure employees are accurately reporting their hours. The Payroll/Pension Coordinator also double checks and will question department heads if employee hours are questionable. Once the payroll sheets are completed and approved by the Department Heads, the Payroll/Pension Coordinator enters these sheets into the Keystone Payroll System which generates the paychecks and mails them back to the Payroll/Pension Coordinator to distribute to employees.

### **OBSERVATIONS**

- There are not written standard operating procedures or position descriptions for financial matters. Now would be a great time to review policies and procedures and update accordingly.
  - The Borough does not have a multiyear capital plan.
  - The Borough reviews the fee ordinance annually as part of the budget process.
  - All purchase orders should be issued before an item is purchased and should be ran by the Finance Director prior to approving. Bills should be paid after Council approves on a monthly basis.

### **RECOMMENDATIONS**

The following recommendations relative to the financial management operation are provided for the consideration of the Finance Director, Borough Manager, and Council members.

#### ***RECOMMENDATION F1 – THE BOROUGH SHOULD ENSURE THAT ALL PROFESSIONAL, TRAINED STAFF IN KEY POSITIONS ARE CROSS TRAINED***

The financial management personnel should have the training, experience, and expertise to step in and assist each other to cope with unforeseen situations.

#### ***RECOMMENDATION F2 – THE COUNCIL MEMBERS SHOULD DEVELOP A FIVE-YEAR CAPITAL IMPROVEMENT PLAN IN CONJUNCTION WITH THE BOROUGH MANAGER, FINANCE DIRECTOR, AND DEPARTMENT DIRECTORS***

The plan should be undertaken separately from the annual budget process and should include all projects with descriptions, estimated costs, estimated schedules, and identified revenue sources to support the projects and equipment. The plan should also identify the impact that each capital project will have on the operating budget. The annual capital budget should be based on the multiyear capital plan. **Note: Council intends to schedule a retreat in 2021 to initiate the process of developing a strategic plan.**

#### ***RECOMMENDATION F3 – THE BOROUGH SHOULD CONTINUE TO HAVE CONSISTENT, COMPLETE, AND TIMELY FINANCIAL REPORTING***

The Borough should continue to use a set of financial reports that covers all financial transactions in all funds. The Borough could make certain improvements in order to provide additional information for decision-making purposes.

- The Borough should require the department heads to take a more active role in administering their respective budgets. They should be held accountable for budget overruns and should be required to

justify expenditures that are not routine or ordinary. Any items requested for the new budget year should have a complete analysis of cost (initial and maintenance), support data, and justification for the purchase.

- The Finance Director and the Borough Manager should continue to provide council members with monthly financial information. Monthly financial reporting should include the following:
  - Budget-to-actual report for each fund in addition to the general fund
  - Balance sheet report of assets and liabilities for each fund
  - Cash flow analysis that identifies what the actual availability of cash is estimated to be by month and at year-end

#### ***RECOMMENDATION F4 – DEVELOP AND IMPLEMENT A PROPER CASH MANAGEMENT POLICY***

The efficient cash handling and control systems ensure that receipts are deposited without delay, thereby reducing the operational risk for mismanagement or fraud. Having proper systems in place increases the ability for the Borough to earn additional interest on funds being appropriately deposited. It also decreases the likelihood of having checks returned due to insufficient funds. The cash management policy should establish the following:

- Ensure that all cash and checks are delivered to the finance department daily.
- All checks and cash will be deposited to the bank daily.
- Funds will be transferred into an interest-bearing account.
- Council will ensure that it has identified the circumstances that may expose it to the risk of loss through fraud, error, corruption, or other eventualities in its treasury management dealings. Accordingly, it will employ suitable systems and procedures, and will maintain effective contingency management arrangements, to these ends.
- Council is alerted to the possibility that it may become the subject of an attempt to involve it in a transaction involving the laundering of money. Accordingly, it will maintain procedures for verifying and recording the identity of counter parties and reporting suspicious activities and will ensure that staff involved in this are properly trained.

#### ***RECOMMENDATION F5 – THE BOROUGH SHOULD REVIEW AND UPDATE STANDARD OPERATING PROCEDURES AND JOB DESCRIPTIONS FOR FINANCIAL MATTERS AND OTHER FUNCTIONS.***

Because of the limited staff, the current policies and procedures document should be reviewed and updated. These procedures should cover the following areas:

- Internal control mechanisms, rules, and procedures should be implemented to ensure the integrity of financial and accounting information, promote accountability, and prevent fraud.
- Individuals handling money should not be the same individual making deposits.
- Deposits should not be left at the bank and picked up later. Once deposited, the individual responsible for depositing should stay and wait.
- Departments should have a clear understanding of who reports to whom within the Borough to limit the chance for internal control issues or miscommunications.

- The Finance Director should be informed when purchase orders are presented to the Borough Manager before the Manager approves them.
- Departments should not purchase items before purchase orders are signed.
- Separation of duties, risk management, and investing.

The Finance Director should work with the Borough Manager to prepare these procedures and present many of them to Council for approval over the next several months.

***RECOMMENDATION F6 – THE FINANCE DEPARTMENT NEEDS TO INCREASE COMMUNICATIONS WITH THE CODE OFFICE REGARDING CURRENT RESIDENT INFORMATION.***

The Finance Director and the Code Department should share records so that the Finance Office has the most up-to-date information on the current residents. This information should be updated monthly and will be used to keep tax collection up to date. The Finance Director should also verify and compare the records on collections from Centre Region Code and State College Codes.

**POLICE DEPARTMENT**

Dane Merryman, a third-party consultant retained by Delta, conducted an in-depth analysis of the police department. As part of this analysis, Mr. Merryman conducted an onsite interview with Mr. Shawn Weaver, Chief of Police. The full analysis, along with corresponding exhibits, are included as Appendix A of this report.

**RECOMMENDATIONS**

***RECOMMENDATION PD1 – DEVELOP A STRATEGIC PLAN.***

Some departments have begun to conduct community surveys as part of the planning process. These surveys help to identify operational issues the community would like to have addressed and the public's perception of department's service delivery. This information, along with comments from staff, elected officials, and the public during planning sessions can be very beneficial to identifying the department's weaknesses and improving the quality-of-service delivery. This process will also help develop a realistic schedule to address areas to be improved. The goals and objectives developed during these sessions should be linked to the budgetary expenditures.<sup>7</sup>

***RECOMMENDATION PD2 – POLICE HEADQUARTERS FACILITY.***

Through the project interview process and through comments received in the internal survey, all participants expressed the need for a facility upgrade. This recommendation should be completed as part of the new municipal complex. (See Recommendations G2 and G12).

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<sup>7</sup> Orrick, W. D. (n.d.). Best practices guide for budgeting in small police agencies. International Association of Chiefs of Police. Retrieved May 20, 2020, from <https://www.theiacp.org/sites/default/files/2018-08/BP-Budgeting.pdf>.

### ***RECOMMENDATION PD3 – ACCREDITATION BY THE PENNSYLVANIA LAW ENFORCEMENT ACCREDITATION COMMISSION.***

Having a professional grade manual of policies and directives addresses only half of the challenge of excellent procedural practices. Too often agencies adopt policies written by other departments without going through the process of benchmarking the policies against its own practices. Worse, they often do not modify practices to match the new policy or train its members regarding the new policy.

The true test is whether the agency follows the directions provided in well written policies. This is what assessors look for in the Pennsylvania Law Enforcement Accreditation program. The department is encouraged to pursue accreditation by the Pennsylvania Law Enforcement Accreditation Commission (PLEAC).

Although the process of accreditation can be labor intense and requires the commitment of leadership and the dedication of the chief, members, and support staff to accomplish, there is a strong network of accredited departments that provide meaningful assistance to agencies in the program.

The Pennsylvania Law Enforcement Accreditation Coalition (PPAC) serves as a network for member agencies to encourage communication and cooperation, provide mutual support, share member agency directives/regulations, resources, and information, and foster the growth of accreditation in the Commonwealth via the conduct of marketing and training activities, and the organizing, staffing, and leading of initial on-site assessments.

For police departments, particularly smaller departments that simply do not have the time available or do not possess the experience and skills required to develop professional grade policy manuals, outside assistance is available and recommended. The International Chiefs of Police Association, (IACP) offers more than 80 model policies to members for adaptation to specific agency/jurisdiction requirements.

Over 250 agencies have enrolled in the Pennsylvania Law Enforcement Accreditation Program since its launch by the Pennsylvania Chiefs of Police Association. Accreditation of the department can be accomplished in 18 to 24 months. The program is affordable, Pennsylvania-specific, and user-friendly. The police department is in between the need for one and two full-time investigators. The current case load numbers are very manageable for two investigators but too much for one. The Centre County district attorney should be contacted to determine, to what extent, the Centre County's Detective can take on additional investigations for the Borough. This should be done primarily from a financial and staffing standpoint, though given the size, experience, and resources available to Centre County CID, some additional expertise will be gained as well.

Accreditation benefits agencies by achieving these results:

- Establishing a reliable framework for evaluating current procedures;
- Reinforcing the planning process;
- Encouraging problem solving and innovation;
- Improving management practices;
- Upgrading community services and relations;
- Expanding employees' viewpoints, participation, and confidence;
- Extending agency accountability to the public and elected officials; and
- Reducing insurance expenses and exposure to lawsuits.

***RECOMMENDATION PD4 – DEPARTMENT POLICY/ DIRECTIVES SYSTEM.***

The Bellefonte Police Department policy manual, referred to as the Standard Operating Procedures, has not been upgraded and updated for an undetermined, extended period. With the enactment of new statutes and case law, as well as developing best practices for law enforcement, Department directives need to be routinely reviewed and updated, whether or not accreditation is pursued.

The following recommendations concerning the Department directives system are offered for consideration:

- Create a plan for upgrading the directives manual. Enlist member involvement to leverage their skills and facilitate buy-in. Establish milestones and accountability for completion. Note: The Police Department is moving forward with this recommendation. Council has allocated funds for this purpose.
- Establish defined process for creating policy, which includes peer review, intense quality assurance, training on the policy, ensuring acknowledgment of the policies, ensuring compliance with the policy, and updating the policy. Ensure no new policy contradicts or overlaps existing policy.
- Ensure all policy is written clearly, in consistent format, with consideration of the ease of reading and understanding the content. Eliminate content that does not add value or that contributes to misunderstanding.
- Establish one source for policy guidance. Facilitate reliance on the one source. Eliminate ambiguity and ensure consistency of policy guidance.
- Establish policy defining a process for continuous reinforcement of the department vision, goals, and objectives, as well as ongoing reinforcement of policy.

While it is not possible to anticipate every scenario a police department may encounter in the performance of duties, professional organizations seek to establish policy and procedures for the fullest range of incidents known to be encountered by officers, even if the department does not pursue PLEAC accreditation. Consideration is recommended for outsourcing the development of new policies and updating the existing directive manual.

***RECOMMENDATION PD5 – UPGRADE POLICY REGARDING COMPLAINTS AGAINST MEMBERS; MALFEASANCE, NEGLIGENCE OF DUTY; DISCIPLINE AND ACCOUNTABILITY.***

The Department Standard Operating Policy Manual currently addresses Complaints Against Members; Malfeasance, Neglect of Duty; and Discipline and Accountability in four separate policies. The Content of the four policies should be consolidated and modified to include the following specific components.<sup>8</sup> Renaming the consolidated section “Administrative Investigations” is recommended.

- Persons to receive complaints
- Acceptance of complaints
- Format of acceptance

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<sup>8</sup> Thurnauer, B. (n.d.) Internal affairs: A strategy for smaller departments. International Association of Chiefs of Police, Smaller Police Departments Technical Assistance Program, <https://www.theiacp.org/sites/default/files/2018-08/BP-InternalAffairs.pdf>.

- Notification of officer
- Administrative vs. Criminal process
- Investigation – Step-by-step guidance
- Representation
- Polygraph and psychological exams
- Thoroughness
- Notification time frames
- Storage and retention of files
- Disposition/adjudication

The internal affairs or administrative investigation process comprises the investigation and adjudication of complaints, corrective action, and transparency measures surrounding these actions. This complex critical process should be addressed in advance of an incident, not after, to establish an oversight process. Such an oversight process should meet the needs of the agency and the community, educate the community on the adjudication process and rationale for outcomes, change the undesirable behavior of law enforcement personnel, and help assuage community concern over the time spent investigating and adjudicating complaints. It should consider all stakeholder interests.<sup>9</sup>

#### ***RECOMMENDATION PD6 – UPGRADE HOLDING AREA***

Upgrade existing policy regarding Temporary Holding Area and in-custody persons, Article 4, Section 23, to fully comply with Pennsylvania Law Enforcement Accreditation Commission Standards regarding detainee processing, medical care for detainees, supervision of detainees, and temporary holding areas.

#### ***RECOMMENDATION PD7 – ESTABLISH WRITTEN POLICY FOR PUBLIC INFORMATION.***

The public has a right and an expectation that the police will share information relevant to community safety and the activities of the department as a publicly funded agency, within the boundaries of the Right-to-Know Act. Although the Department currently has policy regarding officers being interviewed by news and other organizations, it needs policy guidance to ensure clear, concise, and consistent information is made available to citizens. The Department should establish policy process to ensure news releases for significant public-safety-related incidents and events are provided routinely and consistently. Department members must also be familiar with the Right-to-Know Law, Act 3 of 2008 to support transparency and trust while protecting sensitive information from inappropriate dissemination.

#### ***RECOMMENDATION PD8 – ESTABLISH WRITTEN POLICY FOR COMMUNITY POLICING.***

Although Chief Weaver is committed to the concept of Community Policing, there is no formal program documented in the policy manual. Chief Weaver is commended for his efforts to ensure a sound community relationship with the Police Department; it is recommended that the program be established in policy, to incorporate the key concepts outlined in the Department of Justice, Office of Community Oriented Policing

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<sup>9</sup> U.S. Department of Justice (2019). Guide to critical issues in policing. Community Relations Services Toolkit for Policing, <https://www.justice.gov/crs/file/836416/download>.

implementation guidelines, including Community Partnerships, Organizational Transformation, and Problem Solving.

***RECOMMENDATION PD9 – ESTABLISH WRITTEN POLICY FOR THE FIELD TRAINING OFFICER PROGRAM***

Field training officer programs provide a critical link for newly graduated police academy officers to ensure a smooth transition from the basic training curriculum to practicing professional law enforcement policy and procedures. The Department has implemented a Field Training Officer program; however, the program has not been formalized in the directive manual.

***RECOMMENDATION PD10 – ESTABLISH WRITTEN POLICY AND IMPLEMENT AN EMPLOYEE PERFORMANCE EVALUATION PROCESS***

Policy for performance evaluation is to ensure routine assessment of the performance of all personnel, on a regular basis, within identified tasks and skills related to the members' position. Additional purposes include: (1) basis for career development; (2) identifying organizational strengths and areas needing improvement in training, selection, and leadership; and (3) identifying individual strengths and areas needing improvement.

The policy should include guidance regarding the definition of expectations for members' performance, explaining how to meet such expectations, and recommendations regarding future tasking and objectives. Policy should also include responsibilities of commanders and supervisors in the performance of the evaluations, as well as the administrative tasking associated with the evaluation process.

***RECOMMENDATION PD11 – ESTABLISH WRITTEN POLICY FOR CONFIDENTIAL INFORMANTS***

Confidential Informants (CIs) are individuals requiring anonymity who provide useful information and/or directed assistance that enhances criminal investigations and furthers the mission of the Department. The agency needs to develop and commit to written policies and procedures to govern the use and control of CIs. The written directives set forth policies and procedures which define the roles and responsibilities of all individuals in the chain of command, as well as the conduct of the informant. Areas to be addressed include, but are not limited to Justification, Hazards, Special Circumstances, Reliability, Written Agreements and Documentation.

***RECOMMENDATION PD12 – ESTABLISH WRITTEN POLICY FOR EMPLOYEE DRUG POLICY***

The Department has a keen interest in protecting and serving the public by ensuring that its officers are fit to perform their duties. The abusive and/or illicit use of drugs by members of the Department cannot be tolerated. Policy should establish the authority and requirement for member drug testing and provide guidance for the parameters of testing like when testing will be done, the manner and frequency of testing, who performs the testing, procedures for testing, and administrative processing of the program.

***RECOMMENDATION PD13 – ESTABLISH WRITTEN POLICY FOR BIAS BASED POLICING***

An inappropriate reliance on characteristics such as race, ethnicity, national origin, religion, sex, sexual orientation, gender identity or expression, socioeconomic status, familial status, age, cultural group, disability, or affiliation with any non-criminal group (protected characteristics) cannot be the basis for providing differing law enforcement service or enforcement. Policy must clearly establish the prohibition and

provide requirements regarding training, reporting, and member responsibilities regarding bias-based policing.

#### ***RECOMMENDATION PD14 – EXPAND COMPLIANCE WITH PENNSYLVANIA***

Establish written policy to ensure compliance with Pennsylvania legal mandates, as well as Centre County’s protocols overseen by the Centre County District Attorney’s (DA) Office regarding:

- Crime Victims
- Domestic Violence
- Intimate Partner Violence
- Stalking
- Fingerprinting
- Child Protective Services
- Megan’s Law
- Sexual Violence /Intimidation
- Sexual Assault Testing and Evidence Collection
- Note: A designated police officer from the Borough participates in the monthly Centre County Domestic
- Violence and Sexual Assault Task Force led by Centre Safe (formerly Centre County Women’s Resource
- Center and the DA.

#### ***RECOMMENDATION PD15 – DEVELOP PLANNING***

The Department would benefit operationally, administratively, and fiscally from a well-designed plan for deploying the appropriate number of officers and supervisors most cost-effectively, by shift and patrol area, in consideration of temporal and geographic incidence of crime, demands for non-crime services, and the policing philosophy espoused by the department. The IACP methodology for developing the staffing plan is recommended.

**Note:** The report prepared by Dane Merryman included recommendations for police department expanding staff within the Police Department. **Delta strongly recommends the Borough refrain from hiring additional officers and administrative staff at this time due to financial constraints.**

#### ***RECOMMENDATION PD16 – MAXIMIZE EFFICIENCY***

Based on the data and analysis derived from a staffing plan, as described in 16 above, adjust staffing to maximize efficiency and effectiveness.

#### ***RECOMMENDATION PD17– SECURING FUNDING TO SUPPLEMENT THE BOROUGH BUDGET ALLOCATION***

The Police Department currently receives reimbursements for false alarms under the authority of Title 18, Pennsylvania Crimes Code, Section 7511, Control of alarm devices and automatic dialing devices, Subsection

(c), False alarms prohibited. Additional reimbursements include extra-duty overtime for the County DUI Task Force and the County Drug Task Force. School Resource Officers overtime costs by the school district, and overtime costs for assisting at Penn State Football games are also reimbursed.

In the past, the community has made donations to the Department, which are generally directed to the community policing activities. Donations for specific unfunded programming needs could be promoted through fund raising activities.

Funding sources might also include the following:

- Reimbursement for Accelerated Rehabilitation Disposition for DUI Arrests. Title 75, the Pennsylvania Vehicle Code, Section 3807, Accelerated Rehabilitative Disposition, Subsection (b) (xi) authorizes imposing a reasonable fee on Driving Under the Influence (DUI) defendants who are placed on Accelerated Rehabilitated Disposition. The fee is in addition to the fines and costs imposed by the Court for the offense, and reimburses the municipality for costs associated with investigating, processing, and prosecuting DUI offenses.
- Grants for technology, equipment, and enforcement. Spending constraints within the Borough budget have limited procurement of updated equipment, training, and other resources. Aggressive pursuit of all grants for which the police department is eligible is recommended to supplement the funding available to the department for operations, training, and equipment.
- Work with Administration to pursue police related grants due to the lack of knowledge, expertise, and time for the Police Department to effectively pursue grant funding.
- Grants are typically offered through the Pennsylvania Commission on Crime and Delinquency, the Pennsylvania Department of Transportation, and the United States Department of Justice. Information regarding grant availability is also routinely distributed through the International Association of Chiefs of Police and the Pennsylvania Chiefs of Police Association.

## **PUBLIC WORKS AND PARKS AND RECREATION**

The Consultants interviewed Matt Auman, Public Works Superintendent, on June 15, 2020, and David Klinefelter, Public Works Assistant Superintendent, on June 10, 2020. Matt has been employed by the Borough for five years, while David has been employed by the Borough for three years. Both worked their way up to their current positions, Matt having worked for the Borough for ten years, David having worked twenty-five years. Both attended the Pennsylvania's Local Technical Assistance Program (LTAP) training, and the whole of the Department's fulltime staff maintain DEP licenses.

### **ORGANIZATIONAL STRUCTURE**

Staff includes four street personnel, five water/sewer personnel, and one mechanic. These employees are supplemented by two to three part-time workers (hired seasonally) to meet work demands. Additionally, the Parks Department maintain a crew of four team members who work seasonally when the parks are open. The staff receive training a couple of times throughout the year.

### **SUMMARY AND KEY FUNCTIONS**

The Public Works daily routine includes street sweeping and cutting grass in the spring/summer/fall. Potholes are filled on an as needed basis. Resident complaints come to the Department directly and are addressed when

Matt or David have time to investigate the complaints. As part of this routine, the employees continually address the maintenance of storm drains, street painting, and patch repairs.

The Department maintains an inventory of all equipment and vehicles used by the Department, which is reviewed annually. A maintenance log is also maintained. The Department uses the inventory and maintenance log to determine when equipment or vehicles should be replaced, generally determined by the age or operating hours of any given item.

The Public Works Department does not maintain a formal monitoring system to observe projects. Instead, either Matt or David are present as a major project is being completed. Matt and David provide verbal summaries of these projects at the biweekly managers meetings. Occasionally, the city manager will come to inspect the progress of a project, though this is informal and generally not scheduled.

Public Works does not have a formalized policies and procedures manual for all assets maintained by the Borough. The Department does follow necessary PennDOT procedures for roads and streets and DEP procedures for water and sewer projects.

The Borough maintains an emergency management plan, with public works having a defined role within the plan. At the time of these interviews, the emergency management plan was to be updated soon, with updates occurring annually. Should national-level disasters occur, such as the recent outbreak of the COVID-19 coronavirus, the plan is updated quickly to address the events.

Public Works maintains a list and an annually updated log of Borough roads with all necessary and needed improvements, generally split evenly between the Borough wards. Potholes and other minor improvements are handled as needed. However, the Borough does not maintain a multi-year plan assessing municipal streets and highways and does not maintain a multi-year schedule for resurfacing, restoration, or reconstruction projects.

When working on street and road construction, repair, and resurfacing projects, the Borough uses PennDOT and Liquid Fuel standards that govern procedures, materials, and specifications.

Berms, catch basins and storm sewers are inventoried and maintained on a regular basis. The catch basins are not cleaned and inspected on a regular basis. Catch basins are inspected after storms, and sometimes during particularly bad storms. The Borough has a street sweeper that keeps streets and catch basins clear of debris. These cleanings occur twice a week.

Public Works maintains a detailed inventory for all street signs and replaces them as needed. Signs are placed for maximum visibility and are installed and maintained according to PennDOT guidelines, requesting guidance from LTAP as needed.

The condition of snow and ice equipment is regularly maintained and, if necessary, replaced as part of the department replacement program. These assessments occur well in advance of the snow/ice season as well as before every storm. There is no existing snow and ice control plan, nor are there procedures for callouts, route coverage and priorities, but the Police Department assists on that front. The Borough does not offer preseason training programs for snow and ice control; however, new employees are trained extensively.

Refuse is collected by Public Works daily by zone, amounting to roughly once a week per zone. Grass and brush are collected once a week in summer. The street team handles leaf collection for roughly 10 weeks a year, running from October through December. Yard waste is sent to a borough-owned compost facility, from which mulch is offered to residents.

There are route schedules maintained in writing, and these schedules are communicated to residents and businesses. Both refuse and recycling collection are mandated for households and businesses along with the use of a uniform container. These containers can only be located at the curb for pickup at certain times. The Borough periodically reviews the cost-efficiency and safety of the refuse collection system.

With regards to managing complaints and work requests, the Department maintains a manually recorded and maintained work order system. These requests and complaints are recorded by hand and are usually investigated in the same day they are reported. The Department is looking into electronic recording solutions. These requests and complains are shared by emails, phone calls, daily logs, and in an annual report.

There are a wide range of recreational activities and parks available and accessible in the Borough. Information regarding these parks is available on the Borough website. The Department does not conduct satisfaction surveys of residents that use the parks.

Recreation facilities are inspected quarterly, and on-site refuse is collected three times a week at minimum. Toilet facilities are cleaned and disinfected daily and will be cleaned more often in extenuating circumstances. Grass at the parks is mowed once every five days. All sites have rules posted regarding conduct and use of the sites and amenities and are enforced accordingly.

While there is a part-time staff that maintains and supervises the parks, the Borough does not employ a full-time professional staff to operate a formal parks and recreation program. As the parks are under the supervision of public works, complaints and requests are handled under the same process.

### **BEST MANAGEMENT PRACTICES**

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The following best management practices for the Public Works Department (and parks and recreation) were established and published by SPC's *Standards* publication. The following review looks at how these standards can be applied to the Borough.

**TABLE 123 – OVERALL MANAGEMENT OF PUBLIC WORKS**

FACTOR: OVERALL MANAGEMENT OF PUBLIC WORKS		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
Responsibility for the public works function is placed with an individual trained and experienced in the major areas of public works and management.	Standard Is Met	The Public Works Superintendent has previous municipal experience and has been employed by the Borough for 10 years. The Assistant Superintendent has been with the Borough for 25 years.
Training is provided for all public works personnel on a regular basis. The training agenda is comprehensive in scope. It includes programs in the technical aspects of public works, employee safety policies, procedures and safety equipment, and management and supervision.	Standard Is Partially Met	The Superintendent and Assistant Superintendent receive 15 credits worth of DEP training a year, along with maintaining LSAB and LTAP training. The other employees do not receive this amount of training, despite their involvement in every facet of public works.
Following the adoption of the annual budget, an implementation plan encompassing all public works operations including a system for monitoring goals and objectives is developed by the public works administrator in consultation with the municipal manager/administration.	Standard Is Partially Met	There is a definitive lack of a formal implementation plan, however there are informal systems that define the Department's plans and monitoring efforts.
A comprehensive vehicle and equipment maintenance records system is used as a basis for the replacement schedule for public works equipment and vehicles.	Standard Is Met	The Department maintains an annual schedule, replacing aging equipment and, as needed, broken equipment.
There is a system for monitoring all projects in all phases of implementation by appropriate management personnel.	Standard Is Partially Met	There is a lack of a formal monitoring process for these projects. However, the Department maintains a regular, albeit informal, monitoring regiment for these projects.
Regular progress reports on the implementation of public works projects are provided to the manager/secretary and elected officials.	Standard Is Met	Reports are provided at the biweekly manager meetings.
Municipal facilities are maintained in accordance with policies and procedures designed to preserve these assets and to reduce injury and liability claims.	Standard Is Partially Met	The Borough has been upgrading its facilities, but no formal plan has been developed.
The responsibilities of the public works department in the event of a natural or man-made disaster have been identified as part of the borough emergency management plan.	Standard Is Met	The Borough maintains a regularly updated emergency management plan, with Public Works' role defined clearly therein.

**TABLE 124 – MUNICIPAL STREETS**

FACTOR: MUNICIPAL STREETS		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
All borough streets and appurtenances are well maintained and supported by a systematic, multi-year pavement management program which focuses on the maintenance, restoration and reconstruction of municipal streets and roads.	Standard Is Not Met	There is a lack of a multi-year pavement management program. Improvements are decided on a yearly, as-needed basis.
The borough has a multi-year plan which presents an assessment of the current condition of all borough streets and a schedule for resurfacing, restoration, or reconstruction projects.	Standard Is Not Met	A list of all necessary improvements is provided to Borough Council every year, and some of those projects are undertaken. There is no formal multi-year plan for assessing roads nor formal schedule for these projects.
State standards and mandates governing procedures, materials and specifications guide street and road construction, repair, and resurfacing.	Standard Is Met	Interview with the Public Works Director revealed that all work is done in accordance with PennDOT specifications.
Berms, catch basins, and storm sewers associated with municipal streets and roads are cleaned on a regular basis. Catch basins and storm sewers are maintained in accordance with an adopted work schedule.	Standard Is Partially Met	All are cleaned and maintained as needed, emphasizing those that are reported by Borough residents. While they are cleaned in early spring and after strong weather, there is no schedule.
Street signs are inventoried, regularly replaced, and are installed, maintained, and supported by the appropriate ordinances.	Standard Is Met	The Department replaces signs as needed.
In accordance with traffic studies, all municipal regulatory signs are installed, well maintained, and are supported by appropriate ordinances.	Standard Is Met	Signs are installed and maintained following PennDOT guidelines.
Planning street maintenance for the winter months include three major program components: (1) snow and ice control equipment is in good working condition in advance of the ice and snow season; (2) a current snow and ice control plan exists. It includes procedures for crew call out, route coverage and priorities, salt/cinder stockpiles and access to additional resources in emergencies; and (3) a preseason snow and ice control training program for all public works personnel.	Standard Is Partially Met	The Department ensures that all equipment is in good working order prior to the winter months. A snow and ice control/removal plan does not exist. The Department personnel do not receive pre-season training, though new employees are trained upon being hired.

**TABLE 125 – SOLID WASTE MANAGEMENT**

FACTOR: SOLID WASTE MANAGEMENT		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
Whether done by municipal employees, by contracting out, or by other arrangements, refuse collection is mandated for each household and business in the community, and such waste is properly collected, transported, and disposed of in accordance with state law.	Standard Is Met	
Garbage, rubbish, and trash are collected at least weekly to assure the public's health, safety, and welfare. This includes arrangements for pick-up of bulk wastes, yard wastes and leaves, and authorized recyclable materials.	Standard Is Met	Garbage and recycling are collected once a week, grass and brush once a week during summer, and leaves are collected once a week from October through December.
The borough has written standards which require that routes be completed as scheduled, that households are not missed and that pickups are thorough, and the areas left clean of solid wastes. The municipality has a system in place for monitoring the quality of the refuse collection service.	Standard Is Partially Met	The Department works to ensure that routes are completed as scheduled and are cleaned thoroughly, but these standards are not formally recorded.
By municipal ordinance or through contract, policy is set which, among other things, stipulates the type of container, and limits the time when garbage/trash can be placed at the curb, and when emptied containers must be removed from the curb. Compliance is monitored.	Standard Is Met	The Borough mandates a single type of container that may be used and may only be purchased from the Borough. There are specific mandated timeframes during which garbage bins are allowed to be at the curb to be collected.
Regardless of the current means which the municipality uses to collect refuse, management periodically makes an analysis of the system to determine whether it is the most cost-effective means to provide refuse service.	Standard Is Met	While there is not a consistent schedule for this analysis, it is conducted periodically.
If collection is done by the municipality, there is a contractual arrangement with the owner of a disposal site which meets county or the appropriate state agency standards.	Standard Is Met	

**TABLE 126 – LIQUID WASTE MANAGEMENT**

FACTOR: LIQUID WASTE MANAGEMENT		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
If the municipality operates a sewage treatment plant, it is operated by properly certified and trained personnel.	Standard Is Met	The Department makes an effort to ensure all of its staff are trained and certified in case of an emergency.
The municipality has a preventive maintenance program for sanitary sewers under its jurisdiction.	Standard Is Met	
The municipality has a sewage facility plan which is kept current with changing conditions and if applicable, employs a sewage officer to enforce on lot systems regulations.	Standard Is Partially Met	The department maintains an informal facilities plan based on existing DEP guidelines.

**TABLE 127 – AVAILABILITY OF PARKS AND RECREATIONAL ACTIVITIES**

FACTOR: AVAILABILITY OF PARKS AND RECREATIONAL ACTIVITIES		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
There is available to residents, within a reasonable distance, a wide range of recreational activities facilities and parks, serving all age groups.	Standard Is Met	All 50 acres of parks and recreational areas are located within a short distance of one another due to the small size of the Borough.
An inventory of and information describing all parks/playgrounds and facilities and other leisure time activities has been compiled and made generally available to all residents and households in the community.	Standard Is Met	Information regarding these parks is available on the Borough website. Rental information is also available.
If the municipality offers a parks and recreation service, it periodically surveys residents to determine their satisfaction with the programs and activities and solicits their views on how this service might be strengthened. This survey also gathers information on frequency of use of facilities and programs.	Standard Is Not Met	The Borough does not survey residents to determine their satisfaction with the current state of the parks and facilities. No additional activities and services are provided by the Borough.

**TABLE 128 – MAINTENANCE OF FACILITIES AND SAFETY**

FACTOR: MAINTENANCE OF FACILITIES AND SAFETY		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
All recreation facilities and parks under the jurisdiction of the municipality are inspected regularly, and maintained in good, working condition. Immediate attention is given to facilities and equipment in need of repair. Equipment or facilities which cannot be made safe and useable are closed or removed from service.	Standard Is Met	
Litter barrels and rubbish containers are provided in and around all parks and recreation facilities. Barrels and containers are emptied on a regular basis, particularly during the spring and summer seasons when park and recreation facilities have greater use.	Standard Is Met	Rubbish containers are emptied three times a week, or more is needed.
Temporary and permanent toilet facilities are regularly cleaned and disinfected.	Standard Is Met	Completed once per day. During events, and since recent COVID situation, it is done more frequently.
Grass at parks and other facilities is cut at least once a week during the growing season.	Standard Is Met	Completed once every five days.
Rules regarding conduct and use of recreational facilities, ball fields and equipment are posted where appropriate, and are enforced.	Standard Is Met	
Crime and vandalism policies have been developed and implemented for all park and recreation facilities, land, and equipment. Routine police patrols of parks and other facilities are conducted to monitor and enforce the rules and regulations. Regular reports of crime and vandalism related to park and recreational facilities are provided to local elected and appointed officials.	Standard is Met	Police conduct patrols of the park and recreational facilities and sites as part of their jurisdiction. Facilities have security cameras installed.
There is staff or volunteer supervision of all park and recreation land, facilities, equipment, and programs under the jurisdiction of the municipality. This includes the monitoring of equipment safety, the conduct of those using facilities, and the capability to respond to emergency situations.	Standard is Met	Parks employees are present at sites and facilities during standard hours.

**TABLE 129 – PERSONNEL SELECTION, SUPERVISION, TRAINING, REPORTING**

FACTOR: PERSONNEL SELECTION, SUPERVISION, TRAINING, REPORTING		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
All parks and recreation personnel, whether part-time, full-time, or volunteer, are provided with routine supervision.	Standard Is Partially Met	Supervision by the superintendent/ assistant superintendent are ad hoc and irregular. However, these periods of supervision are still frequent.

**RECOMMENDATIONS**

***RECOMMENDATION PW1 – ENSURE PROPER TRAINING FOR STAFF MEMBERS***

The Borough should ensure that all staff members are properly trained. The LTAP was created by PennDOT to provide training and technical assistance to municipal officials to improve road maintenance and safety skills. Currently, the public works superintendent and assistant superintendent participate in LTAP Training. To increase knowledge and safety within the Public Works Department, all staff members should be required to receive training. Courses include, but are not limited to, the following:

- Roadside Safety Features;
- Traffic Safety Development Plan;
- Salt and Snow Management;
- Risk Management Strategies;
- Road Safety Audit;
- Traffic Signs Basics; and
- Equipment and Worker Safety.

While the Public Works staff are trained to operate most roles and equipment within the Department, the breadth of training provided to all employees could still be increased.

***RECOMMENDATION PW2 – ESTABLISH A FORMALIZED PROCESS FOR MONITORING PROJECTS***

The Department should establish a formalized schedule and process for monitoring all projects in all phases of their implementation in order to establish the status of quality control for a given project as well as document projects appropriately for financial and liability reasons.

***RECOMMENDATION PW3 – FORMALIZE MAINTENANCE PROCEDURES FOR MUNICIPAL FACILITIES***

In tandem with or as part of the professionally produced Municipal Facilities Plan, a set of formalized policies and procedures should be developed that guide the maintenance and care for those facilities.

***RECOMMENDATION PW4 – ASSESS BOROUGH STREETS AND DRAINAGE APPURTENANCES***

The Department should work with the Borough Engineer to assess all Borough streets and drainage appurtenances. The assessment should include: (1) name of street; (2) maintenance performed, i.e., resurfacing, patching, construction; (3) date maintenance performed; and (4) current condition of street. The list should be updated on an annual basis and should be used by the Borough to prioritize all street repairs and roadwork.

This list should then be compiled by the Borough into a multi-year pavement management program, as opposed to the year-by-year system currently utilized.

***RECOMMENDATION PW5 – REGULAR MAINTENANCE OF STORMWATER MANAGEMENT SYSTEM***

The Department should ensure that berms, catch basins, and storm sewers are cleaned regularly, preferably through a formal schedule.

***RECOMMENDATION PW6 – REGULAR PRE-SEASON TRAINING***

The Department’s personnel should also receive regular pre-season winter conditions training in addition to the extensive training they receive upon hire.

***RECOMMENDATION PW7 – FORMALIZE REFUSE COLLECTION ROUTES***

The Department should formalize the standards that are used to ensure that refuse collection routes are successful in collecting refuse timely and effectively.

***RECOMMENDATION PW8 – FORMALIZE STANDARDS FOR WATER AND SEWER***

The Department should formalize its specific standards for water and sewer into a Sewage Facilities Plan. This plan would need to address the sewage needs of the Borough over the next 10 years. The Borough should also inventory its sewer lines to identify areas that are combination lines or terracotta pipe and develop a plan to separate combination lines and replace or line sanitary lines constructed of terracotta.

***RECOMMENDATION PW9 – SURVEY RESIDENTS REGARDING PARKS AND RECREATIONAL FACILITIES***

The Borough should regularly survey residents regarding their satisfaction and usage of the parks and recreational facilities. This would be best accomplished by utilizing the Talleyrand Park Committee.

***RECOMMENDATION PW10 – MAINTAIN SUPERVISION OVER PARKS AND RECREATIONAL FACILITIES***

The Department should maintain regular, scheduled supervision over the parks and recreational facilities, as well as supervising the parks personnel according to a formal schedule. This could also be accomplished for Talleyrand Park by organizing supervisory patrols through the Talleyrand Park Committee.

***RECOMMENDATION PW11 – UTILIZE AN ELECTRONIC MANAGEMENT SYSTEM***

The Department should utilize an electronic management system to better manage work orders, service requests, maintenance schedules, fleet management, and complaint logs, which are all currently maintained in a mostly handwritten form. In terms of public works software, iWorQ and Cartegraph come as the most highly recommended software solutions.

## CODE AND ZONING

### BACKGROUND

Noah Elmore and Teresa Sparacino interviewed Walter Schneider on May 21, 2020. Following is a summary of the interview results:

Walter Schneider, Agency Director of the Centre Region Council of Governments (CRCOG), is tasked with overseeing the Borough building codes. All building code documentation is available on a right-to-know basis and are requestable through the Centre County government; sensitive information may be redacted. Monthly reports are presently available through the CRCOG website under Public Safety. The Borough maintains high standards for its inspectors, only allowing those with Insurance Services Office certification. Fire inspections are conducted according to the regulations mandated by the state fire commissioner. Furthermore, the Borough retains three inspectors with top-level certification—well above the requirement in Pennsylvania. The Borough also utilizes the only inspection agency in the Commonwealth with an overall engineering background consisting of Bachelors, Masters, and Doctorates. In addition, rental inspectors are multi-certified to maximize efficiency and cut down on needed certifications. Overall, it is one of the best certified inspection agencies in the Mid-Atlantic region. Property maintenance and fire codes are reviewed approximately every three years. Rental inspection information is shared with the tax collector, with whom Mr. Schneider maintains a working relationship and data is also shared routinely with other Centre County Offices.

### *PROPERTY MAINTENANCE/INSPECTIONS/CODE ENFORCEMENT*

In the event of a code violation complaint, a call to the Office should be made and a follow up will be conducted by a code inspector; the most common complaints made are often related to property maintenance, i.e., peeling paint. Overall, the Building Code Office can operate entirely on fees with zero cost to the Borough. If an individual is aggrieved by code enforcement action, they may appeal to one of two boards. The first is Centre County, which handles new construction projects, and the second is the Borough, which maintains jurisdiction regarding rental and fire code complaints as well as any complaints concerning property maintenance. For any appeals stemming from the Borough Historic District, the aggrieved party must go to the HARB. However, HARB may only offer recommendations, which then go to Borough Council. If Council is unable to resolve a dispute, the aggrieved party may then appeal to the trial court.

When it comes to the training of code enforcement personnel, on average, employees work toward 24 hours of continuing education even though the state only requires 15. Additionally, at least \$1,000 is budgeted per inspector so they may travel nationally for continuing education. As an example, one inspector traveled to Las Vegas for a conference hosted by the International Code Council.

July 1, 2020 marks five years that Director Schneider has provided code inspection services for the Borough. He believes had he started sooner, then some fires could have been mitigated. Some residents may agree as it has been reported that there is a noticeable improvement over the last five years. As a fee-based service, which costs the Borough nothing, Director Schneider has offered a similar arrangement for zoning. However, the Borough has yet to act.

### *PLANNING COMMISSION AND ZONING HEARING BOARD*

Regarding a Zoning Hearing Board, the Borough does have one with positions appointed by the Board,

however, they only meet when applications are submitted. Similar to the Planning Commission, there is little to nothing budgeted for training, so most learning is done on the job. While it has its own powers and attorney, its duties largely consist of hearing justifications for variances. In response, Borough Council must abide by the Board’s decisions, but they may appeal to the trial court. Since Zoning Hearing Board members are appointed by Borough Council, an effort is made to appoint Council-friendly members. Council-friendly appointments have led to cooperation and little conflict between Borough Council and the Zoning Hearing Board.

**BEST MANAGEMENT PRACTICES**

**TABLE 130 – PLANNING COMMISSION/PLANNING AGENCY**

FACTOR: PLANNING COMMISSION/PLANNING AGENCY		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
The municipality has, by ordinance, either created a planning agency (a Planning Commission and/or a Planning Department), contracts with a county planning department, or is a member of a multi-municipal planning commission as permitted by the provisions of the Pennsylvania Municipalities Planning Code (MPC). It has placed with this agency the powers and duties for physical planning and development, consistent with the provisions of the MPC.	Standard Is Met	

**TABLE 131 – ZONING HEARING BOARD**

FACTOR: ZONING HEARING BOARD		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
A Zoning Hearing Board (ZHB) has been created, by ordinance, under the provisions of the Pennsylvania Municipalities Planning Code.	Standard Is Met	
Sufficient funds are annually budgeted to cover the expenses associated with the functioning of the Zoning Hearing Board such as retention of independent legal counsel and special transcription services.	Standard Is Met	

**TABLE 132 – LAND USE POLICIES, PLANS AND REGULATIONS**

FACTOR: LAND USE POLICIES, PLANS, AND REGULATIONS		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
The municipality has adopted a comprehensive plan. This plan includes, at a minimum, the following: an overall statement of objectives; plans for land use, housing, transportation, community facilities and utilities; a discussion of short- and long-range implementation strategies, and a plan for the protection of natural and historic resources.	Standard is met.	
The municipality has adopted a comprehensive zoning ordinance which incorporates the purposes set forth in the Municipalities Planning Code, and which reflects the latest legal requirements in the zoning/land use areas. An official map is incorporated as part of the zoning ordinance.	Standard is met.	
The municipality has adopted a subdivision and land development ordinance.	Standard is met.	
A zoning officer has been appointed to administer the zoning ordinance, as required under the Municipalities Planning Code. The appointment of this individual is based on the knowledge, skills and abilities needed for the job, and selection is done through open and competitive means. This individual possesses the appropriate education and/or training for the position.	Standard is met.	

**TABLE 133 – PROCEDURES, GOVERNING FEES AND PERMITS**

FACTOR: PROCEDURES, GOVERNING FEES, AND PERMITS		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
There is a comprehensive fee schedule, available to the public, setting forth costs and related matters for required permits building, demolition, occupancy, grading, street openings, etc.; and for hearings before the governing body the Planning Commission or the Zoning Hearing Board for zoning amendments, conditional uses, subdivision approval, site plan approval sewer tap ins, etc.	Standard is met.	
There is a comprehensive checklist available to citizens and contractors which outlines all needed permits and hearings, and other requirements, related to land development and construction activity.	Standard is not met.	
All permits and information related to local planning, building, zoning, and code enforcement are centralized in a single office, or with a designated staff person, easily accessible to the public.	Standard is met.	

**TABLE 134 – BUILDING, PROPERTY MAINTENANCE AND FIRE CODES**

FACTOR: BUILDING, PROPERTY MAINTENANCE, AND FIRE CODES		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
The municipality by ordinance has either opted to enforce the Uniform Construction Code locally except where municipal or the contracted service provider lack the certification necessary to approve plans and inspect commercial construction or opted to rely on the Pennsylvania Department of Labor and Industry or its designees to enforce Pennsylvania’s Uniform Construction Code which includes building, property maintenance, and fire code provisions. Building, property maintenance and fire codes are periodically reviewed and updated, as necessary. As the recognized code, when the International Construction Code/ Pennsylvania’s Uniform Construction Code is updated, the municipality takes action to incorporate the revision into its code enforcement process.	Standard is met.	Traditionally updated every three years
There are established procedures for receiving and following through on complaints concerning code violations.	Standard is met	.

**TABLE 135 – CODE ENFORCEMENT AND ENFORCEMENT PERSONNEL**

FACTOR: CODE ENFORCEMENT AND ENFORCEMENT PERSONNEL		
STANDARDS DESCRIPTION	STANDARD MET/UNMET	COMMENTS
All code enforcement personnel employed by the municipality or retained under a professional services contract are certified as prescribed by Pennsylvania law to enforce building, fire and/or property maintenance codes.	Standard is met.	Building codes enforced by Borough, other codes enforced in conjunction with the County.
Codes are enforced, and the duties of code enforcement personnel are established in writing. These duties include procedures for reports and reporting, and professional responsibilities.	Standard is met.	
Code enforcement personnel (employees and those under service contract) meet and actively participate in training and development programs to maintain the state required certification to enforce the codes recognized by municipality.	Standard is met.	Employees typically aim for 24 hours of continuing education. The County usually budgets over \$1,000 per inspector for continuing education opportunities.

## RECOMMENDATIONS

### ***RECOMMENDATION C1 – THE BOROUGH SHOULD STRONGLY CONSIDER DELEGATING ZONING DUTIES TO THE CENTRE REGION COUNCIL OF GOVERNMENTS.***

The zoning code enforcement function is important in order to stabilize neighborhoods and preserve existing housing stock. Currently, there is an extremely minimal staff in place (the Borough Manager). The lack of a complete and proper staff severely hinders the effectiveness of the Department and the Borough. As the CRCOG already handles the Borough building code, it would not be difficult for them to manage zoning as well.

### ***RECOMMENDATION C2 – THE BOROUGH SHOULD DEVELOP AND PROVIDE PACKETS FOR RESIDENTS AND CONTRACTORS.***

The Borough should develop and provide the public with a checklist of items required for zoning permits, special exceptions, subdivision and land development applications, and associated fees. Packets can be prepared in advance, with all the items necessary for the permit requester to begin the process. The prepared packets should outline the necessary approvals and timelines needed for various steps in the process. This is an enormous benefit to residents, business owners, and potential developers. The packets should be easily accessible and available in the Borough building, library, and on the Borough website.

## FIRE DEPARTMENT

### INTERVIEW WITH FIRE CHIEF

On June 17, 2020, Consultant Maggie McGahan conducted an interview with the Borough-appointed Fire Department Chief, Walter Schneider III, Ph.D., P.E., CBO, MCP, CFO, MiFireE. Chief Schneider reported that the fire department currently has a Class 2 ISO rating, which signifies how well the department is equipped to put out fires in the community; generally, the better a community grades, the lower the premiums are for fire insurance. Within the ISO rating system, a lower number represent a higher score; 1 is the best possible rating whereas 10 is the worst. Chief Schneider reported his familiarity with the ISO rating has allowed the department to maximize points to achieve its Class 2 rating.

All firefighters in the department are certified and follow the Essentials of Firefighting Program, a curriculum set forth by the state of Pennsylvania that matches the National Fire Protection Association (NFPA) standards. As the department requires this certification, it presents the Fire Protection Task Force more opportunities to receive grant funding. In addition to this program, regular in-house training activities are conducted and properly documented to maximize training points that count toward the ISO rating. All department equipment meets NFPA standards. All water, water pressure, and pumper capacity meet ISO and NFPA standards.

Fires are reported through the Centre County 911 system, wherein a dispatcher is notified of the nature of the emergency and its location. The Communications Center will then dispatch the fire company within the relevant jurisdiction to the reported location. Per Chief Schneider, the apparatus typically departs from the first station within 3 to 5 minutes of responding to the call. However, before responding to a second alert, a minimum staffing requirement of four interior-qualified firefighters are required on the second apparatus being dispatched, which can affect response time.

Chief Schneider mentioned that they are struggling to recruit volunteer firefighters. While there is sufficient manpower to provide a minimum of three persons on each apparatus when responding to a fire, depending on the time of day, an inadequate number of firefighters can adversely affect the response time. In fall of 2019, the department was awarded almost \$500,000 from the Staffing for Adequate Fire and Emergency Response (SAFER) Program, which will provide funding to help increase or maintain the number of trained, front line firefighters available in the community. The goal of this four-year recruitment and retention effort is to bring on eight new firefighters each year and cover all costs associated with a new firefighter, such as equipment and training.

The Borough Property Maintenance Code is handled through the Centre Region Code Administration (CCRA). CCRA is responsible for the review, permit issuance and inspection of building construction, rental housing, and commercial fire safety in the Centre Region, through the enforcement of the locally adopted and state-mandated codes. There is also a fire inspector on call 24 hours a day, 365 days a year.

The Fire Department has the proper apparatuses and equipment to provide fire protection for the community. However, Chief Schneider believes a critical apparatus study needs to be conducted to develop a capital replacement plan.

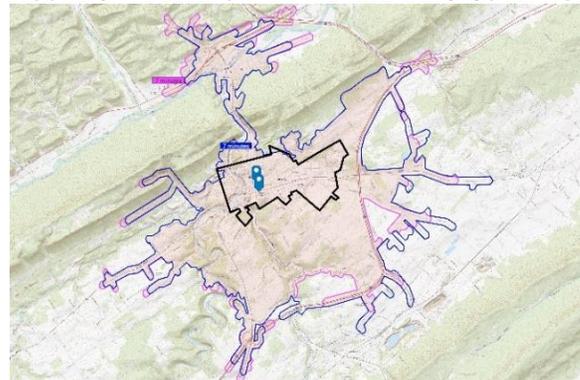
## **RECOMMENDATIONS**

Based on interviews and review and research of the Borough Fire Department, the following recommendations are made:

### ***RECOMMENDATION FD1 – DEVELOP FEASIBILITY STUDY ON STATION CONSOLIDATION***

The proximity of the two fire stations to each other results in overcovering the Borough. A study on the feasibility of consolidating both stations into one should be done in conjunction with Recommendation G2; this should include a critical apparatus study.

**FIGURE 6 – BELLEFONTE FIRE AND EMS COVERAGE**



### ***RECOMMENDATION FD2 – MAINTAIN AND DEVELOP ISO RATING, WHERE FEASIBLE***

In addition to fire insurance savings for residents of the Borough, further improving the ISO rating will benefit the department in the following areas:

- Provide assurance to peers and the public that the organization has defined missions and objectives
- Provide a detailed evaluation of the department and the services it provides to the community
- Develop a method for addressing deficiencies and areas for improvement that will help the department grow
- Receive national recognition for the department by fire service and the public
- Foster pride in the organization, from department members, community leaders, and residents
- Improve funding opportunities

### ***RECOMMENDATION FD3 – CONTINUE PURSUING GRANT OPPORTUNITIES***

Grants, such as the Staffing for Adequate Fire and Emergency Response program, are a vital source of funding for volunteer fire departments. As such, is beneficial for the Fire Department to pursue additional grant opportunities when possible.

### ***RECOMMENDATION FD4 – IMPROVE VOLUNTEER RECRUITMENT***

As the Borough is struggling to recruit additional volunteers, efforts should be made to expand and ease the recruitment process. The Pennsylvania Fire & Emergency Services Institute recommends:

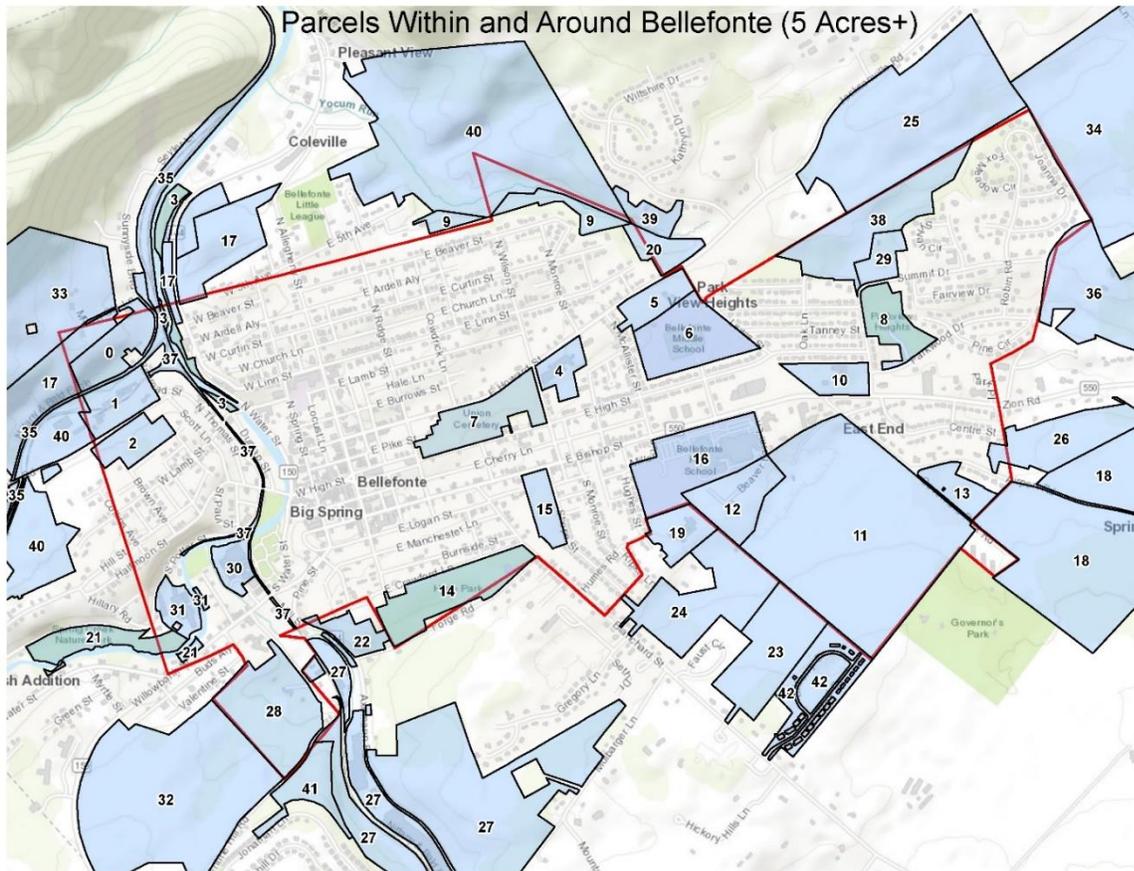
- Partnering with school districts and other fire departments to offer firefighter and EMS programming to high school students.
- Marketing to millennials, who may have different values and interests than the existing fire department.
- Be aware of and advertise programs like CCAC’s FireVEST, which offers two years of community college free to volunteer firefighters, regardless of their majors.
- Make joining the fire department “user-friendly” by shortening applications and following up with applicants within hours after they apply.
- Start a “citizen’s fire academy” to increase interest and awareness in the community. A citizen’s fire academy may be financed by a SAFER grant.

### **OPTIMIZING PARCEL USAGE**

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In support of the Municipal Facilities Plan referenced to in Recommendation G2, the following parcels have been identified as the most suitable for redevelopment. As part of the interview with the Borough Manager and Assistant Borough Manager, these parcels were discussed.

**FIGURE 7: POTENTIAL PARCELS FOR DEVELOPMENT**



Source: Centre County

**TABLE 136**

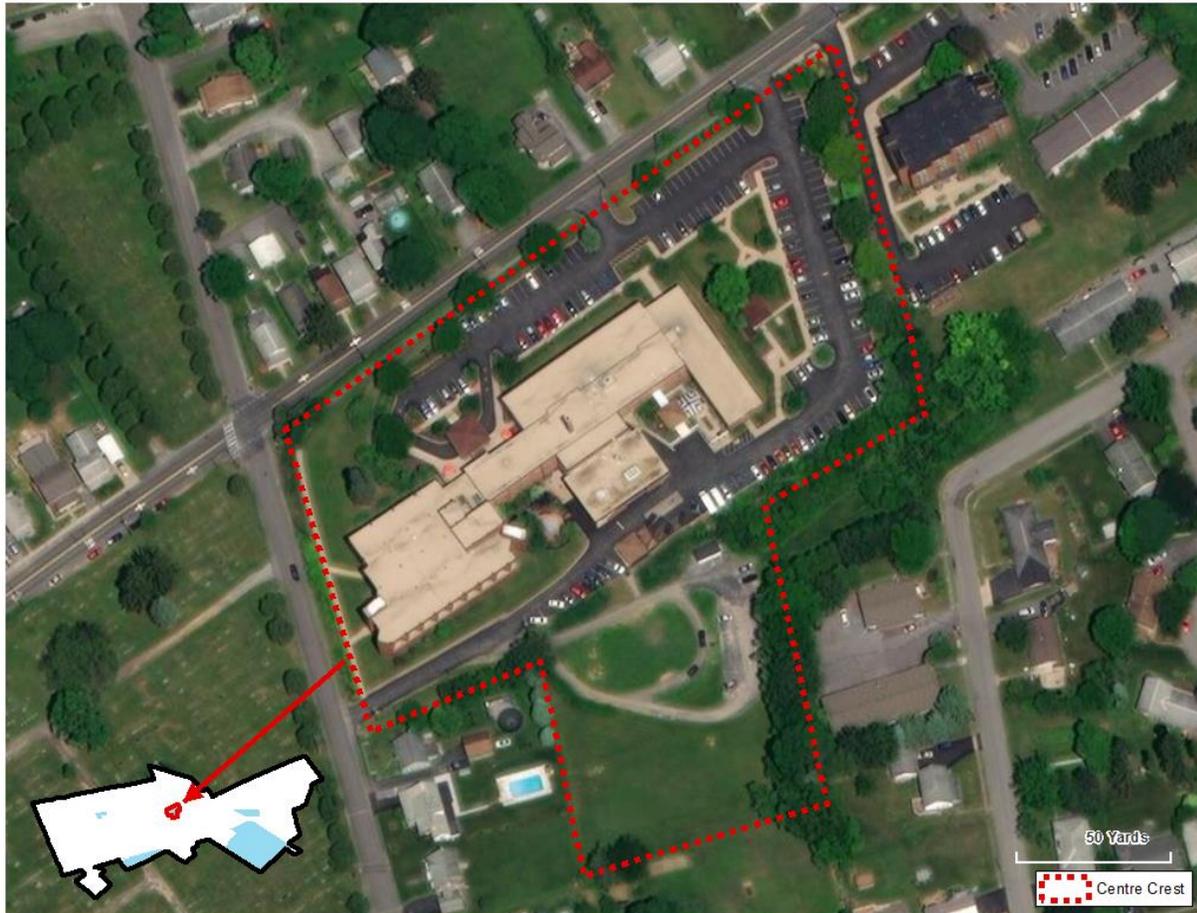
OWNER	LOCATION	ASSESSED VALUE	ACREAGE	BUILDING SQUARE FOOTAGE.
Bellefonte Area Industrial Authority (Parcel 10, also known as "The Armory")	1081B Zion Road	\$195,830	7.5	16,333
Centre County (Parcel 4, also known as "Centre Crest")	502 East Howard Street	\$5,811,050	6.29	96,410
Bellefonte Area School District (Parcel 11)	1002 Airport Road	\$155,730	107.57	1,000
Undine Fire Co. No. 2 (Parcel 14)	303 Forge Road	\$75,160	17.9	4,904
Bellefonte Area School District Elementary School	100 West Linn Street	\$3,401,920	2.75	84,173

FIGURE 8: BELLEFONTE ARMORY (PARCEL 10)



Parcel 10, site of the Bellefonte Armory, is approximately 7.5 acres and located at the intersection of Zion Road and South Parkway Boulevard. This parcel is currently zoned Highway Commercial, which allows for retail establishments, commercial offices, and community facilities that may be too large or intensive to adapt to a downtown or village setting. The property is currently categorized as Commercial Exempt, which means it generates no tax revenue for the Borough. If the Armory were to be replaced with a commercial-use property similar to those nearby, then the assessed value would increase exponentially. Ultimately, redevelopment of the tax-exempt parcel could result in municipal taxes of around \$60,000 or more. One potential issue with redeveloping this particular parcel is the deed, which features covenants. As a result, while it may be available for redevelopment, there would be additional challenges.

FIGURE 9: FORMER CENTRE CREST PROPERTY (PARCEL 4)



Parcel 4, current site of Centre Crest, is approximately 6.29 acres and located at the intersection of East Howard and North Wilson Streets. Similar to the Armory, this parcel is presently tax-exempt, owing to its ownership by Centre County. However, unlike the Armory, this parcel is zoned Town Residential, which (among other uses) allows for medium-density residential development opportunities. Additionally, the zoning has been altered to facilitate construction of housing designed to mimic the historic architecture of the Borough. Construction of new, medium-density housing (i.e., townhomes) could result in an assessed value in excess of \$3 million. At this valuation, the parcel could generate taxes of around \$60,000 annually compared to the \$0 in revenue currently collected.

FIGURE 10: PARCEL NEAR GOVERNORS PARK ROAD (PARCEL 11)



Parcel 11 is currently owned by the Bellefonte Area School District in anticipation of construction of a new elementary school. However, the Bellefonte Area School District is not expected to utilize the entire 108 acres (over 9% of the entire Borough). Therefore, land is expected to be available that could accommodate additional municipal facilities. These facilities could include, collectively, all of the Borough non-profit entities: the Centre County Commissioners, Bellefonte Borough government, Bellefonte Fire and EMS, Bellefonte Police Department, and the Bellefonte Area School District. In addition to moving onto a parcel that will already be tax-exempt, approximately six additional acres would become available elsewhere throughout the Borough. As those parcels would no longer be occupied by tax-exempt entities, they then become available for further economic development opportunities.

Additionally, the adjacent parcel (Parcel 12) may be consolidated for an additional 14 acres.

FIGURE 11: HYDE PARK (PARCEL 14)



In the southwestern portion of the Borough, Hyde Park (Parcel 14) is another large parcel (20 acres) but is unlikely to be available for redevelopment as it is presently owned by the fire department. However, it also features Town Residential zoning. If Parcel 14 were to be developed for townhomes (see also Parcel 4), then the assessed value could jump from around \$75,000 to almost \$9 million, with municipal tax revenue over \$160,000.

There is also a consideration of leasing part of this parcel to create a solar farm to produce electricity for borough facilities as this space is within the two-mile limit of major consumer facilities owned by the borough.

FIGURE 12: FORMER BELLEFONTE ELEMENTARY SCHOOL



In the course of the initial interview with the borough manager and assistant borough manager, it was mentioned that the elementary school may become available in the future as a result of the Bellefonte Area School District acquisition of the aforementioned Parcel 10. The largest residential parcel located in the HARB District; it is within walking distance of both the Central Business District and the Bellefonte Waterfront. If this parcel were to be developed with similar townhomes discussed in Parcels 4 and 14, then the assessed value would be altered to over \$1 million with potential tax revenue estimated around \$25,000.

## WATER REFORM

As it stands, the Borough Fee Schedule mandates the water fee at a quarterly flat rate of \$20 per meter. For comparison:

- Lock Haven charges a quarterly rate of \$23.01 per meter along with a flat rate of \$53.82 up to 4,000 gallons.
- Quakertown charges a monthly minimum rate between \$18.73 and \$142.84, depending on pipe diameter, in addition to metered rates.
- Penn Estates charges a monthly minimum rate between \$17.25 and \$138, depending on pipe diameter, in addition to a metered rate of \$9.28 per 1,000 gallons.

- State College charges a monthly minimum rate between \$8 and \$21, depending on pipe diameter, in addition to a metered rate of \$5.50 per 1,000 gallons.
- Pennsylvania American Water charges monthly rates of \$16.50 or \$25, depending on pipe diameter, with \$1.2217 per 100 gallons (up to \$16,000 gallons) for residences.

**TABLE 137 – RESIDENTIAL WATER REVENUE**

	Monthly Rate per Meter Size (Inches)			Rate per 1,000 Gallons			Estimated Revenue for 3,000 Gallons		
	5/8"	3/4"	1"	5/8"	3/4"	1"	5/8"	3/4"	1"
<b>Bellefonte</b>	\$ 6.67			\$ 5.70			\$ 23.77		
<b>Ambler</b>	\$ 4.20	\$ 5.14	\$ 6.47	\$ 4.62	\$ 4.62	\$ 4.62	\$ 18.05	\$ 18.99	\$ 20.32
<b>Aqua America*</b>	\$ 18.00	\$ 30.90	\$ 52.50	\$ 12.61	\$ 12.61	\$ 12.61	\$ 55.82	\$ 68.72	\$ 90.32
<b>Lock Haven**</b>	\$ 25.61	\$ 25.61	\$ 25.61	\$ -	\$ -	\$ -	\$ 25.61	\$ 25.61	\$ 25.61
<b>Quakertown</b>	\$ 13.31	\$ 13.31	\$ 29.57	\$ 13.31	\$ 13.31	\$ 29.57	\$ 53.24	\$ 53.24	\$ 118.28
<b>PA American Water</b>	\$ 16.50	\$ 25.00	\$ -	\$ 12.22	\$ 12.22	\$ -	\$ 53.15	\$ 61.65	\$ -
<b>Penn Estates</b>	\$ 17.25	\$ -	\$ 43.13	\$ 9.28	\$ -	\$ 9.28	\$ 45.09	\$ -	\$ 70.97
<b>State College</b>	\$ 8.00	\$ 8.00	\$ 8.00	\$ 5.50	\$ 5.50	\$ 5.50	\$ 24.50	\$ 24.50	\$ 24.50

\*Monthly Rate under 2,000 Gallons of \$10.649

\*\*Includes Meter Rent Cost of \$23.01

**TABLE 138 – COMMERCIAL WATER REVENUE**

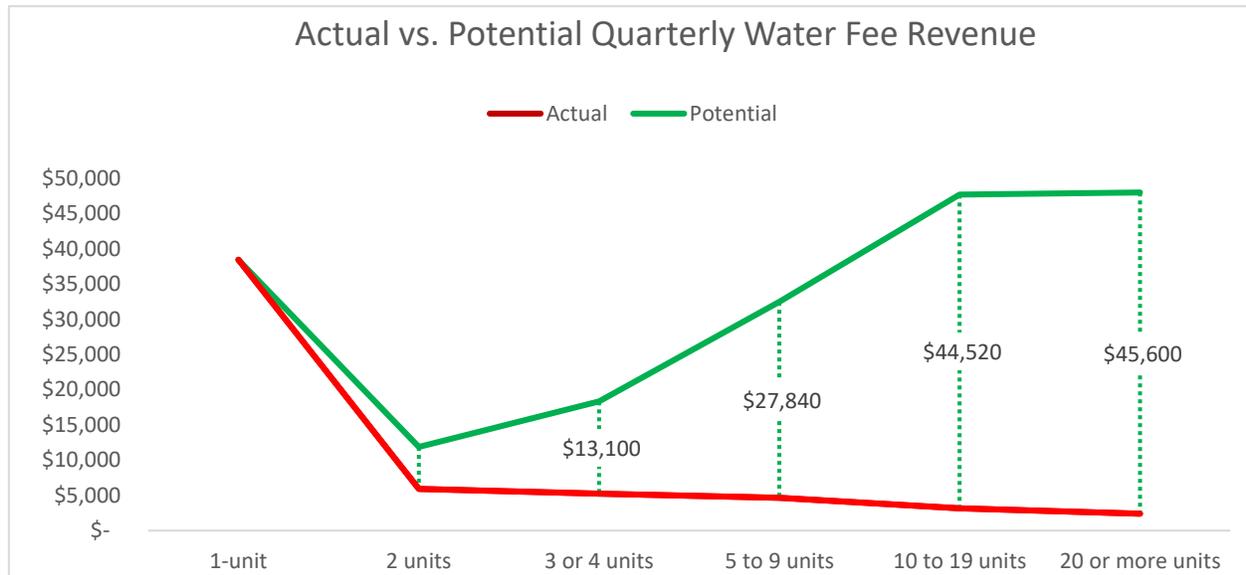
	Monthly Rate per Meter Size (Inches)			Rate per 1,000 Gallons			Estimated Revenue for 8,000 Gallons		
	5/8"	3/4"	1"	5/8"	3/4"	1"	5/8"	3/4"	1"
<b>Bellefonte</b>	\$ 6.67			\$ 5.70			\$ 52.27		
<b>Ambler</b>	\$ 4.20	\$ 5.14	\$ 6.47	\$ 4.62	\$ 4.62	\$ 4.62	\$ 41.14	\$ 42.08	\$ 43.41
<b>Aqua America*</b>	\$ 18.00	\$ 30.90	\$ 52.50	\$ 11.90	\$ 11.90	\$ 11.90	\$ 113.20	\$ 126.10	\$ 147.70
<b>Lock Haven**</b>	\$ 25.61	\$ 25.61	\$ 25.61	\$ -	\$ -	\$ -	\$ 25.61	\$ 25.61	\$ 25.61
<b>Quakertown</b>	\$ 13.31	\$ 13.31	\$ 29.57	\$ 13.31	\$ 13.31	\$ 29.57	\$ 119.79	\$ 119.79	\$ 266.13
<b>PA American Water</b>	\$ 17.25	\$ 25.00	\$ -	\$ 12.22	\$ 12.22	\$ -	\$ 114.99	\$ 122.74	\$ -
<b>Penn Estates</b>	\$ 16.50	\$ -	\$ 43.13	\$ 9.28	\$ -	\$ 9.28	\$ 90.74	\$ -	\$ 117.37
<b>State College</b>	\$ 8.00	\$ 8.00	\$ 8.00	\$ 5.50	\$ 5.50	\$ 5.50	\$ 52.00	\$ 52.00	\$ 52.00

\*Monthly Rate under 2,000 Gallons of \$10.649

\*\*Includes Meter Rent Cost of \$23.01

However, as this is per meter, properties with multiple units result in lost revenues proportional to the number of units. For example, a two-unit property presently pays the Borough a \$20 quarterly fee (plus \$5.70 per 1,000 gallons), but if charged per unit that would increase to \$40/quarter. When calculated across all multi-unit properties, this represents an estimated \$548,000 annually in lost revenue for the Borough.

FIGURE 13 – WATER FEE REVENUE



## RECOMMENDATIONS

### ***RECOMMENDATION ED1 – BETTER UTILIZE AVAILABLE LAND***

Due to the land-locked status of the Borough, it lacks obvious opportunities for land acquisition or expansion. Therefore, County-held lands and other non-taxable parcels should be consolidated to open new land within the Borough for development of the population and tax base.

### ***RECOMMENDATION ED2 – DEVELOP A LOCAL AREA REVITALIZATION TAX ABATEMENT PROGRAM***

The Borough should work with the Bellefonte Area School District and the Centre County Board of Commissioners to develop a Local Area Revitalization Tax Abatement Program (LERTA). LERTA programs provide property owners forgiveness on Real Estate Property Taxes that are directly attributable to a property's increased valuation brought about by new construction or other improvements. According to state law, a LERTA District shall be established for a period not to exceed ten (10) years. The Borough should create a Commercial and Residential LERTA program. The residential LERTA program could improve the Borough's housing stock. The Commercial LERTA program would incentivize new development, infill development, and revitalization of the upper floors of the downtown commercial buildings.

### ***RECOMMENDATION ED3 – CONTINUE TO REVITALIZE THE DOWNTOWN***

Buildings and other parcels in the Downtown Central Business District (primarily along Allegheny Street) need to be reviewed for its efficiency of building usage. Using the LERTA program identified in ED2, the Borough should work with property owners to restore and renew key buildings in downtown Bellefonte.

### ***RECOMMENDATION ED4 – REFORM WATER FEE SCHEDULE***

As the revenue from the water system is used for capital and redevelopment projects, an analysis on the

billing system should be completed. The Borough is potentially losing revenue due to its current fee schedule.

***RECOMMENDATION ED5 – BOOST SPRING WATER SALES***

One of the largest sources of funding for the Borough is its water—with revenue trending upward. The spring itself, Big Spring, is capable of producing an estimated 15 million gallons of natural spring water per day. According to the Chapter 94 Report, approximately 2 million gallons of spring water were collected daily in 2019, or 13% of total daily outflow. Efforts should be made to best take advantage of this valuable natural resource.

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## APPENDIX A – REVIEW AND ASSESSMENT OF THE BELLEFONTE BOROUGH POLICE DEPARTMENT

The assessment of the Bellefonte Police Department provides analysis of the efficiency, effectiveness, and comprehensiveness of the planning, policies, procedures, resources, and oversight of the department. Through this process, various methods of collecting information provided a profile of the department, its operations, and administration.

During the course of the project, several operational practices were temporarily modified in response to the Covid-19 pandemic. The long-term impact of the modifications is currently unknown. Also noted are ongoing executive proposals and actions by the borough manager and council.

The assessor initially met with the Chief of Police, Shawn Weaver, to discuss the project scope, objectives, and approach to the process. Chief Weaver promised complete cooperation and provided various data and a copy of the Standard Operating Procedures Manual as requested.

Early research suggested the department appears to generally be performing acceptably. An internal survey indicated a large majority of Department personnel believe the quality of services provided to the community was excellent; the remaining respondents felt the services were adequate. The assessor's subsequent findings support the early perceptions of acceptable public safety services provided by members of the department. Responding personnel also noted strong support within the community for the department.

The department Directives System was identified as a potential area of concern. The review found the policy manual did not include numerous recommended directives, and numerous existing directives were identified as deficient in content. Recommended actions are provided in this report.

Staffing of the department is handicapped by a lack of depth in the numbers of officers. Of particular concern are the limited supervisory resources. While the chief of police is responsible for all the expected administrative duties of a chief executive, he is also required to assume extensive supervisory duties that constrain his ability to focus on executive level tasks. Further impacting the performance of administrative responsibilities is the requirement for the chief to respond to calls for service when the on-duty resources are exceeded by the service requirements. Consideration of one additional supervisor position is recommended to address day to day activities that can be properly completed at that level, freeing the chief to be more efficient and effective in addressing administrative tasks.

While deficiencies have been identified, none of the deficiencies suggest incompetence, unethical, illegal, or otherwise improper actions or nefarious intent by the department. All of the issues noted can be resolved with reasonable effort and expense, with an anticipated result of greater infrastructure, operational practices, and efficiencies.

### ASSESSMENT METHODOLOGY

#### DATA COLLECTION

The approach to the assessment included the development of data collection instruments to capture and compile data related to department operations, policies, training, and administrative procedures. The tool supports comparison of department documentation with best practices for policing in Pennsylvania. The documentation is an important first step in establishing an *accurate assessment of the current state of policy and procedures*.

Additional interview and survey instruments were developed to record stakeholder input regarding the department culture, workforce perceptions, attitudes, and expectations.

The Delta assessor obtained department policies and procedures as contained in the agency Standard Operating Procedures Manual (Policy Manual) for review and comparison with accepted best practices in the law enforcement profession.

### **INTERVIEWS**

An initial interview was conducted with the police chief to establish a clear understanding of the current state of the Police Department and his vision for the future evolution of the department.

The interviews with the chief of police addressed professional background, overall assessment of the agency; vision, mission, and goals; strategic planning; policy, and procedures. Additional discussion included:

- Issues related to accountability and discipline
- Labor relations
- Community policing

In addition to the chief, four sworn rank and file members and the administrative assistant were interviewed. Interviews with personnel addressed a range of organizational practices or conditions, opportunities for improvement, the department operational model, and supervisory and command effectiveness. Topics of discussion included:

- Collective Bargaining Unit relations and representation
- Hiring and on-boarding process
- Social equity
- Complaints concerning the Department
- Department leadership and supervision

### ***EMPLOYEE SURVEY***

An online survey was conducted to provide an opportunity for input from all department personnel represented by the Collective Bargaining Unit and civilian employees. The web-based survey was accessed by a link that was emailed to personnel. Responses were anonymous, with all responses going directly to the assessor in Harrisburg. The survey consisted of 10 questions relating to perceived trust, initiative, expectations, leadership, and job satisfaction in the department.

### ***DOCUMENT REVIEW***

Department policies and procedures were reviewed for comparison with accepted best practices in the law enforcement profession. The review was not limited to comparison with Pennsylvania Law Enforcement Accreditation standards (PLEAC), but rather extended to additional law enforcement responsibilities and practices not addressed by PLEAC.

During the review process, where appropriate or relevant, the assessor evaluated the quality of the documents or the procedures described for efficiency, effectiveness, and compliance with legislative and regulatory requirements.

Additional document review included budget data and a literature review of professional journals and publications to establish a firm basis for recommendations offered at the conclusion of the report.

### ***OBSERVATION***

The data collection efforts included observations made while onsite with the Police Department. Areas observed included the reception area, chief's office, sergeant/detective (shared) office, evidence room, temporary evidence storage area, squad room, prisoner holding area, processing area, and patrol vehicles.

## **DESCRIPTION OF THE BELLEFONTE POLICE DEPARTMENT**

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### ***OVERVIEW***

The Bellefonte Police Department was established by ordinance as a paid law enforcement agency on May 18, 1875, employing three policemen and a chief. Currently, the department is staffed with 10 full-time sworn members, including the chief, and one part-time sworn officer. Additionally, the department employs one civilian administrative assistant and two part-time, non-sworn animal enforcement/parking enforcement officers.

Sworn members of the department are Act 120 Certified by the Pennsylvania Municipal Police Officers Training and Education Commission.

The Bellefonte Police Department is a full-service law enforcement agency, providing public safety services to the community of 6,700 residents seven days a week. Members work 10-hour shifts. During the Covid-19 Pandemic, the shifts are staggered to provide coverage 24 hours daily. Prior to the pandemic, the department provided coverage for 21 hours daily, between the hours of 7:00 AM and 3:00 AM. During the off hours, coverage is provided by the Pennsylvania State Police. There is always a minimum of two officers, including a supervisor, working during each shift. Patrol activities include foot patrol and motorized patrol by patrol car and motorcycle.

As a full-service agency, the department investigates all crimes occurring in its jurisdiction and provides traffic enforcement, accident investigation, and community policing services. Through mutual aid agreements, the department provides backup support to neighboring police departments when requested. Neighboring police agencies include the Ferguson Township Police Department, Patton Township Police Department, Spring Township Police Department, State College Borough Police Department and Penn State University Police.

Bellefonte, the Centre County seat, includes a historic district. It is a rural community in Central Pennsylvania, approximately 12 miles from State College, home of Penn State University.

A review of public records reveals one litigation case against a District Attorney, the department, Chief Shawn Weaver, and other County officials in 2015. In August 2016, federal court Judge Mathew Brann dismissed the claims of illegal search and seizure and said the police had probable cause for obtaining the search warrant.

The department participates in numerous County level public safety activities with the neighboring five municipal police departments and Penn State University police. Activities include, but are not limited to, Drug Task Force, Arts Festival, Domestic Abuse Task Force, Tactical Team, and DUI Task Force. The various departments conduct joint training sessions.

The department is led by Chief Weaver, who started his law enforcement career in Bellefonte in 1997 as a patrolman. He was later employed by the Ferguson Township Police Department (2001-2006) and returned to Bellefonte as chief in January 2006. Chief Weaver is an Army veteran and holds a Bachelor of Arts degree in Criminal Justice and Sociology. He has completed police executive development training through the Penn State Justice and Safety Institute.

### *VISION AND MISSION*

Although the department policy manual, referred internally to as the Standard Operating Procedures Manual, does not contain a mission or vision statement for the agency. The manual contains a general description of the department members' duties as described in the Law Enforcement Code of Ethics, partially excerpted as the following:

"As a Law Enforcement Officer, my fundamental duty is to serve mankind; to safeguard lives and property, to protect the innocent against deception, against oppression or intimidation, and the peaceful against violence or disorder; and to respect the constitutional rights of all persons to liberty, equality, and justice."

Chief Weaver, on the Borough website, shares the following concise statement representing his vision for the Department:

The Bellefonte Borough Police Department is responsive to the needs of our community. We will constantly find a way to promote, preserve, and deliver a feeling of security, safety, and productive quality services for all of the citizens, visitors, and business owners in our community.

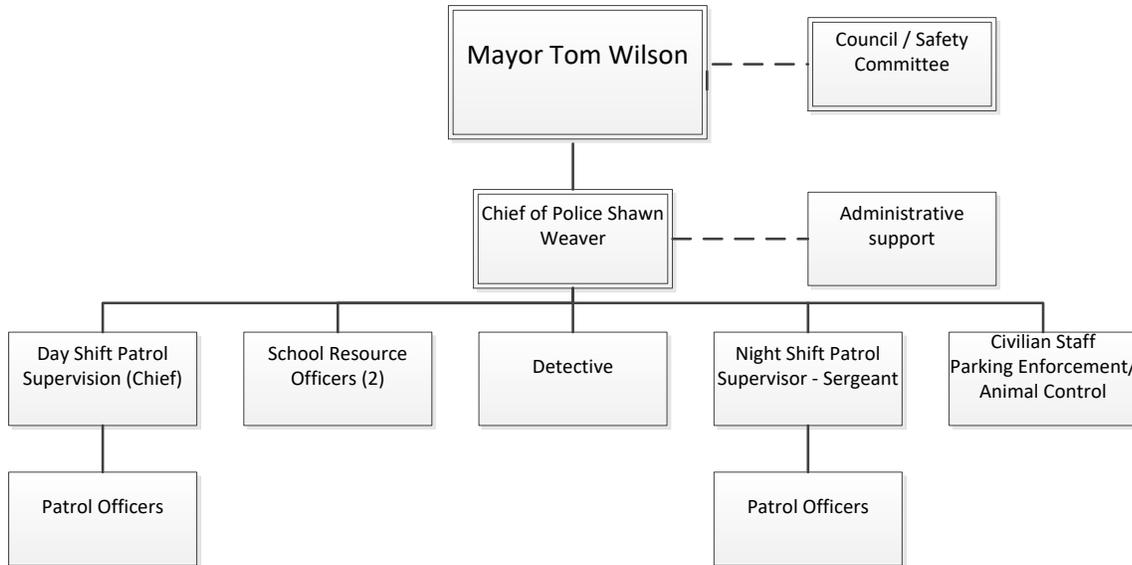
The Chief describes the department mission as follows:

- To serve the citizens, businesses, and visitors of Bellefonte Borough, to enforce all state, local, and federal laws
- To carry out our duties with the utmost professionalism, integrity, and fairness
- To ensure the current quality of life within the Borough by proactive community policing and enforcement
- To protect life, property, and environment

Chief Weaver considers himself fortunate that he has had a good working relationship with current and past mayors and council members. He states the Department enjoys strong support from the community.

**BELLEFONTE POLICE ORGANIZATION**

**FIGURE 14 – BOROUGH OF BELLEFONTE POLICE ORGANIZATIONAL CHART**



**SERVICES AND OPERATIONS OF THE DEPARTMENT**

**STAFFING**

Currently, the department is staffed with 10 full time sworn members, including the chief, and one part time sworn officer. Additionally, the department employs one civilian administrative assistant and two, part-time non-sworn animal enforcement/parking enforcement officers.

Eight full time members are assigned to the patrol function and one member is assigned as a detective. When school is in session, two patrol unit officers are assigned as School Resource Officers (SROs), subject to call out if required in response to calls for service. The part-time officer is assigned to the patrol function and works up to 30 hours weekly (60 hours per pay period).

The chief, who, in addition to his administrative responsibilities, supervises the day shift activities, SROs, the detective and the animal/parking enforcement officer. For reasons related to officer safety and providing timely responses to calls for service, Chief Weaver indicates he is committed to ensuring each shift is staffed by a minimum of two officers. If necessary, an officer will be assigned on overtime if a second officer is not otherwise available to work.

Chief Weaver advised adding positions and filling vacant positions, and equipment procurements represent budget issues that compete with other Borough priorities and departments, a situation that limits consideration of additional staff resources.

**PATROL**

It has long been held that the patrol function is the core of police department services. Such is the case with the Bellefonte Police Department. The majority of public safety activities in the department are conducted

by uniformed patrol officers.

The duties of patrol officers are described in the Standard Operations Procedures Manual in Article 4, Section 7. Officers are directed to ensure a personal contact with every known complainant by the responding officer. They are required to respond to all complaints/incident reported to the Centre County 911 Center. Calls for service are dispatched to officers by the 911 Center.

Patrol officers provide traffic enforcement, respond to reports of criminal activity, traffic crash investigations, emergencies, such as hazmat incidents, bomb threats, fire, and ambulance calls. As time permits, officers engage in proactive interactions with the citizens of Bellefonte, such as participating in community events and visiting local businesses as part of a community policing initiative.

In addition to incidents or complaints requiring police action, officers are directed to report municipal maintenance issues, such as water main leaks, downed power lines, or missing/dysfunctional traffic signals or signs, to the proper authority. Building permit violations representing potential danger or inconvenience to the public are also referred to the appropriate municipal authority to be addressed.

### ***CRIMINAL INVESTIGATIONS***

One sworn member is assigned to criminal investigations. The detective conducts follow up investigations of criminal conduct and responds in real time to serious calls for service related to criminal activity. Chief Weaver stated the department responds to more domestic violence, mental health/mental retardation, sexual assault, and child abuse complaints per capita than any other department in the County.

Crime scene investigative support is provided by the Pennsylvania State Police. Additional investigative support is provided by the Pennsylvania Attorney General's office and the State College Police Department for cases requiring specific technology resources.

### ***SCHOOL RESOURCE OFFICERS (SROs)***

One SRO is assigned to the Bellefonte High School, and one is assigned to the Bellefonte Middle School. Both officers conduct classes in the elementary school and, when needed, respond to calls for service. Officers work with students, teachers, and school staff. The SROs are part of the department patrol unit.

The benefits of the SRO program include:

- Provides enhanced delivery of law enforcement related education to students
- Promotes a greater understanding of law enforcement
- Builds rapport between students and law enforcement
- Reduces juvenile crime through education, prevention, and investigative efforts
- Provides a law enforcement presence to deter crimes on school property
- Works with students and faculty to provide law enforcement related counseling referrals and guidance to other agencies when needed
- Provides immediate onsite response to criminal incidents occurring on or around school property.

With the closing of schools and the state limitations on travel due to the Covid-19 pandemic, SROs have been assigned to patrol duties. This reallocation has enhanced the patrol coverage of the department and to extend on-duty services to 24 hours daily.

### ***COMMUNITY POLICING IN BELLEFONTE POLICE DEPARTMENT***

Although the policy manual does not explicitly address community policing, the police chief advises the philosophy of community policing is emphasized with the department members. The personnel survey done in conjunction with this assessment confirms members awareness and that the chief encourages the concept.

In describing his views and expectations for community policing, Chief Weaver discusses the value of knowing the people of the community, accomplished by walking foot patrol, talking with citizens on a personal level, reaching out to youths, using SROs as positive role models, and using publicly donated money for public relations materials, such as purchasing giveaways for kids during community events. He stresses the value of maintaining an open-door policy and officers responding in person to all calls for service. The department uses social media for public relations and as a means of keeping the community informed.

Chief Weaver does guest appearances on local radio and provides police station tours. Members of the department give talks to groups and conduct ride-alongs for interns and participants in Leadership for Centre County. Officers are assigned a patrol zone wherein they walk the street, talk with residents, and provide contact information.

The department promotes a community “Warming Tree,” located in the police station, where people in need can obtain cold weather gear.

Summing up, Chief Weaver noted Bellefonte is his hometown, so he regards community policing as personal.

### ***MEDICATION DRUG BOX***

The department was the first police agency in Centre County to offer a prescription drug box for the disposal of unwanted prescription drugs. The drug box, located in the lobby of the police station, serves to eliminate environmental hazards due to the flushing of drugs into the sewers and public waterways, and to prevent children or other unauthorized persons from coming in contact with the drugs.

### ***EVIDENCE AND PROPERTY FUNCTION***

The law enforcement evidence and property function exist to enable an agency to receive, catalog, safely store, and maintain the integrity of evidence, found property, and property held for safekeeping. The function allows for the effective prosecution of criminal offenders. Law enforcement agencies have the legal obligation to restore evidence and property to rightful owners or facilitate the legal disposition of evidence and property in agency possession.

The Bellefonte Police Department policy manual provides guidance and procedures for the evidence and property function in Article 8 of the SOP manual.

### ***RECORDS MANAGEMENT SYSTEM***

The department uses the In-Synch Records Management System (RMS), a full-featured records management solution and investigative suite which enables it to manage case files and produce professional reports. The RMS provides automated connections to multiple, diverse law enforcement systems. Integrated regional data-sharing capabilities allow agencies to share summary master index information, increasing the effectiveness of solving crime for each cooperating department (In-Synch Systems, <https://www.in-synchrms.com/>).

The RMS and the County 911 Center Computer Assisted Dispatch (CAD) interface. Officers are able to receive a call for service from the 911 Center CAD system directly into a mobile computer in their patrol vehicle; the data self-populates in the appropriate report form, and officers can generate their incident report while in the vehicle. Reports can be uploaded to the department server via a cellular connection. If appropriate, officers can prepare the incident and related reports on-station using a personal computer. All related reporting subsequent to the initial report are automatically attached in the file by the RMS and maintained within the system.

### ***MOBILE DATA TERMINALS (MDTs) IN PATROL VEHICLES***

Accessing secure wireless internet connections, using mobile data terminals (MDTs or mobile computers), between the patrol vehicles and the police station and law enforcement data bases is not new. The capabilities of these systems are continuously increasing, as agencies identify new ideas for harnessing the power of data, and then sharing that data with other agencies.

Perhaps the most common use of mobile data systems is to allow officers in the field to instantly access information in their agency database, as well as the data available through the Pennsylvania Justice Network (JNET) in other agency databases. For example: An officer pulls over a traffic violator and instantaneously views all available records on the person from various agencies to find out if there are any warrants, previous arrests or stops, verify identification, and more. System software can automatically load the subject's information into a new record, such as an accident report, thus saving time and effort. Using a free application, TRAX, from the Commonwealth of Pennsylvania, the Department has the capability to create, print, and issue automated citations using the MDT.

Officers have reported that there are reliability concerns with the MDT equipment.

### ***MOBILE VIDEO RECORDER (MVR)***

The Bellefonte Police Department has overcome limitations to funding various technologies in innovative ways. For example, when originally implementing mobile video cameras in the patrol vehicles, they obtained equipment from neighboring agencies who were upgrading and replacing their own equipment. While this "hand-me-down equipment" was not current state of the art, it provided a functional capability they would not have had otherwise.

The department utilizes MVR equipment to accomplish multiple objectives, including, but not limited to:

- Enhancement of officer safety. One of the greatest values of the in-car camera is the positive impact that it has had on officers' perception of safety. Nearly half of participating officers (48%) reported that citizens have become less aggressive after learning the event was being recorded. Of officers reporting that in-car cameras promote safety, 36% also report an increase in job satisfaction. The change in an officers' level of safety correlates with the change in job satisfaction (International Association of Chiefs of Police.<sup>10</sup>

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<sup>10</sup> International Association of Chiefs of Police [IACP]. (2004, May). The Impact of Video Evidence on Modern Policing: Research and Best Practices from the IACP Study on In-Car Cameras. In Partnership with the U.S. Department of Justice Office of Community Oriented Policing Services.

- Protection of the department and members from civil liability resulting from wrongful accusations of misconduct. One of the most prolific benefits is the number of citizen complaints that can be either immediately dismissed or handled at the first line supervisory level because the in-car recording enabled involved parties to review the evidence of the contact.<sup>11</sup>
- Enhancement of documentation for reporting and court testimony regarding events, conditions, and statements made during an incident.

Officers reported there are reliability concerns with the MVR equipment. The MVR equipment is reportedly not compatible with the bod-worn cameras currently being introduced in the department.

### ***SOCIAL AND ELECTRONIC MEDIA***

The department maintains a presence on Facebook where content includes information regarding scam alerts, found dogs, thanks for community support during the Covid19 pandemic, crime watch, department photos, and a community food distribution project. Numerous comments regarding the content have been posted by viewers.

In addition to Facebook, the department is included on the Borough web site. Here you can view history of the department, a message from the chief, information concerning Tipline, SROs, parking enforcement, animal control, and photos.

For persons who may be seeking department listings, addresses, contact information, it is also listed on Police One, USA Cops, and the Officer Down Memorial Page websites.

### ***DUTY WEAPONS***

The issued sidearm is a .40 caliber, Glock 22, semi-automatic pistol. The SOP manual requires members to qualify with the weapon annually. Officers are permitted to carry a personally owned weapon if they have qualified with the weapon and if it is carried concealed. Members are required to register any weapon they might carry, on-duty or off duty, with the chief of police. Any discharge of a firearm, not in conjunction with hunting, marksmanship, or range testing, must be reported in writing to the chief. Patrol rifles, (AR-15 or Mini-14) are carried in the patrol vehicles.

### ***DEPARTMENT FLEET***

The patrol fleet, eight automobiles, range in age from 2012 through 2017. here is also a 2009 Suzuki police motorcycle of undetermined mileage in the fleet.

At the time of this report, mileage ranges from the chief's assigned vehicle, a 2012 Ford Taurus with more than 168,000 miles to a 2017 Ford Explorer with 38,800 miles.

Rather than assigning patrol vehicles randomly to officers, Chief Weaver has implemented a process wherein each patrol vehicle is regularly assigned to the same two officers, who are then accountable for the condition of the vehicle. The process of limiting vehicle assignments promotes responsibility and imparts a sense of

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<sup>11</sup> Office of Community Oriented Policing Services. <https://bja.ojp.gov/sites/g/files/xyckuh186/files/bwc/pdfs/iacpin-carcamerareport.pdf>.

ownership to the officers, who tend to treat the vehicles with greater care. Chief Weaver states vehicle maintenance and repair requirements have been favorably impacted by the practice. Despite having half the patrol vehicles with 100,000 miles or greater, Chief Weaver states the fleet is in “good shape.” The police officers who were interviewed agree with this assertion.

During the course of personnel interviews, the assessor learned the department on occasion has purchased used police vehicles, including some currently in the fleet, in an effort to conserve money.

Chief Weaver reports in addition to mobile data terminals, the fleet is equipped with mobile video recorders, and printers.

**TABLE 139 – POLICE DEPARTMENT VEHICLES**

VEHICLE NUMBER	VEHICLE YEAR	VEHICLE MAKE/MODEL	MILEAGE
1	2013	Ford Explorer	86,700
2	2017	Ford Explorer	39,860
3	2012	Chevy Impala	85,700
4	2017	Ford Explorer	38,800
5	2009	Ford Explorer	168,100
6	2012	Dodge Charger	100,190
7	2012	Chevy Impala	59,100
Chief	2012	Ford Taurus	168,223
Motorcycle	NA	Suzuki	NA

*Source: Borough of Bellefonte (as of 26 February 2020)*

## EXTERNAL SUPPORT SERVICES TO POLICE DEPARTMENT

### **DISPATCH**

In the Borough of Bellefonte, calls for safety and emergency services emanating through the 911 System are directed to the Centre County Emergency Communications Center (ECC), also referred to as the Public Safety Answering Point (PSAP) for dispatch. Except for the Pennsylvania State Police, the ECC provides dispatch services for all law enforcement agencies, as well as Fire and Emergency Medical Services in Centre County. The Center is located within the Willowbank Office Building in Bellefonte.

Police communications utilizes the Centre County 800 MHz Digital Trunked Simulcast P25 radio system that was created with a partnership of Centre County and Penn State University. The County has established a countywide 800 MHz Digital Trunked Simulcast P25 compliant radio system to support communications for police, fire, EMS, EMA, local municipality, and County agencies in current and future operations.

- The ECC utilizes Computer Aided Dispatch (CAD) software from New World Enterprise to manage calls for service. The company self-describes its competences in the following bullet points (New World Enterprise, <https://www.tylertech.com/products/new-world-public-safety/enterprise-cad>).
- Geo-verified address capabilities

- Continuously updated estimated time of arrival (ETA) data
- Responses are faster and data-driven with automatic vehicle location (AVL) and proximity dispatching capabilities
- System modifications can be applied in seconds
- Capable of making unlimited fire response recommendations
- Benefits of the system, self-described by the vendor, are:
  - Data is easily accessible, managed, and shared
  - Share mission-critical data instantly between disciplines and jurisdictions and reduce the time spent calling communication centers and agencies during responses
  - First responders see the same information as dispatchers
  - Updates made to a call for service are visible to dispatchers and officers in the field
  - Data flows instantly between dispatcher and first responders in the field
  - Information exchange is customizable by discipline and jurisdiction

The described benefits of the CAD system ensure the dispatch center can immediately link information to the mobile computers in the field as it is received. The download occurs without requiring radio traffic.

### ***PENNSYLVANIA JUSTICE NETWORK (JNET)***

Bellefonte Police Department participates with the JNET, an office within the Pennsylvania Office of Administration, Office of Information Technology, Public Safety Delivery Center, which provides a common online environment for authorized users to access public safety and criminal justice information. The JNET portal is a secure mobile-friendly website that provides authorized users access to criminal justice data through 39 applications. Highlights include:

- **PennDOT Records** including driver photos, demographics, certified driving records and vehicle registrations.
- **Traffic Stop** provides driver and vehicle information combined with information on active warrants and hot file information.
- **Warrant Search** returns warrant results from PA State Police, the National Crime Information Center, PA courts and domestic relations and child support warrants.
- **Warrant Correction** increases the acceptance of warrants in state and federal repositories by allowing users to correct rejected warrants assigned to their agency.
- **Federated Search** returns data from numerous justice agency sources including courts, county prison and probation, state corrections and probation, sentencing guidelines, booking information and criminal history.
- **Unified Judicial System Portal** gives JNET users the ability to access important case, court, participant, and warrant information not available to the public.
- **Commonwealth Photo Imaging Network (WebCPIN)** is used to create photo lineups, perform investigative searches and print wanted/missing person posters. This critical information comes from various contributing municipal, county, state, and federal agencies.

One-time data entry has improved the effectiveness of participating agencies and has significantly improved data accuracy throughout the Commonwealth criminal justice system. Information entered into a records

management system at the onset of an investigation can now follow the offender through the criminal justice system from beginning to end. As offenders pass through the gateway of justice all the way to post-sentencing supervision, offender information flows with the offender's progression.<sup>12</sup>

### **CENTRAL BOOKING**

The department utilizes the County Central Booking Center, located within the Centre County Correctional Facility. Established through a cooperative effort between state, county, and local agencies, the Central Booking project integrates the latest technologies for fingerprinting, image identification, video conferencing, and computerized record management systems.

Arrestees in custody are taken to the Central Booking Center for processing by county employees. The Center uses Livescan electronic fingerprinting and digital photography. Digital copies are transmitted to the Automated Fingerprint Identification System at the Pennsylvania State Police for identification and storage.

The Booking Center also provides access to the Commonwealth Photo Imaging Network (CPIN) stations which capture and store digital photographs of arrested offenders. With CPIN, booking officers can take up to eight digital photographs of a suspect's face and distinguishing markings like scars, birthmarks, and tattoos, and upload the images to the CPIN photo repository for access by law enforcement.

### **SERVICES AND OPERATIONS OF THE DEPARTMENT**

In 2001, Pennsylvania implemented a process through which police departments of all sizes can assess agency policies and procedures and determine if they are compliant with recognized professional police standards. The Pennsylvania Chiefs of Police Association developed an accreditation program that addresses all of the elements, policies, procedures, and standard operations that should be in existence in a contemporary Pennsylvania police department. Currently, there are 93 accredited agencies in Pennsylvania and approximately 300 more in the process of becoming accredited.

In preparation for accreditation certification, members of the police department scrutinize every element of department operations to make certain that they are consistent with contemporary standards. This includes everything from operating procedures and policies, training, facilities, and equipment, to citizen complaint-filing procedures. The complete *Accreditation Standards Manual* developed by the Pennsylvania Chiefs of Police Association is available online at [www.pachiefs.org](http://www.pachiefs.org).

Accreditation is a three-phase process. The first phase is the application and enrollment in the accreditation program, for which there is a \$250 fee. The agency is then supplied with all the material needed to create files and to begin the second phase, which is the self-assessment phase. In the second phase, the department examines its own operations to determine what policies and procedures need to be implemented or amended to be in compliance with the *Accreditation Standards Manual*. When the agency has completed the second phase, a team of outside assessors will come to the agency for the third phase, which is the on-site assessment. The assessors will conduct a thorough two-day review of agency files to ensure that the policies are in compliance. Upon successfully passing the assessor's review, the agency will become accredited and remain so for a three-year period.

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<sup>12</sup> Pennsylvania Justice Network [JNET] (n.d.) Pennsylvania's Public Safety and Criminal Justice Portal Brochure. Retrieved April 15, 2020, from [https://www.pajnet.pa.gov/Documents/JNET\\_Brochure.pdf](https://www.pajnet.pa.gov/Documents/JNET_Brochure.pdf)

When a police department gains accreditation from the Pennsylvania Chiefs of Police Association, it becomes recognized as being among the best police agencies in Pennsylvania. It instills a sense of pride in the officers, and it can be an incentive for other communities to contract services from that department. Not only does the accreditation process ensure that a police department has up-to-date policies and procedures, but it also qualifies an accredited agency for a 10% reduction in its liability insurance premiums because the insurance industry recognizes that an accredited police department is dedicated to maintaining a professional standard of excellence in the performance of its duties and thereby reduces the risk of lawsuits.

## EMPLOYEE INPUT

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### *CHIEF SHAWN P. WEAVER*

Chief Weaver was interviewed two times. The first interview was done in the Borough council meeting Room on the second floor of the municipal building. The chief's office described in a later section of the report was small and did not lend itself to the interview process. Other than the chief's desk, there was no place to lay out project material and take written notes during the discussion.

## DISCUSSION

On the way to the second-floor council meeting room, Chief Weaver stated there is a proposed initiative in the Borough administration to relocate the police department reception window and administrative assistant upstairs and to reallocate the assistant position to the Borough administrative staff pool. In this proposal, administrative support and greeter tasks would be shared among the staff pool. He explained this change will require relocating numerous files from the first-floor office to the second floor and additional security vetting and documentation for existing borough staff related to their access to the files as protected by the Criminal History Records Information Act. Modifications to the building would be required to ensure the security of the staff and the records.

Additional issues resulting from moving the reception and administrative assistant tasking from the current location to the second floor would impact efficiency of operations by distancing files from police officers who routinely refer to the files and to the actual physical access to the Department greeter by persons with physical limitations.

The chief is working to implement Body Worn Cameras (BWCs) for the officers at a cost of \$36,000. Using drug forfeiture money, the district attorney is helping fund half the cost of BWCs. During the course of this assessment, Chief Weaver provided a copy of the newly developed policy for the Body Worn cameras. The cameras are currently being worn by two officers as part of the implementation and training process. Full implementation will take place upon adoption of the draft policy document and training of the rank and file.

Chief Weaver indicated there was no capital budget for the police department. A review of the Borough budget documents confirms the entire police budget is folded into the general fund. Although the department attempts to continue providing a consistent level of services, funding is getting tighter each year. This year, the Borough needed to spend approximately \$30,000 for an unanticipated upgrade to police information technology. This required expenditure added to the already constrained budget.

Based on input from Chief Weaver, budgeting for the department appears to be reactive rather than strategic.

The Bellefonte police work cooperatively with the five surrounding police departments and the Penn State

University Police. The departments train together and provide supporting resources for PSU football games, festivals, DUI Task Force, Domestic Abuse Task Force, and other law enforcement missions.

Chief Weaver stated he has considered filling a vacant position previously held by a sergeant with a lieutenant, who would supervise the day shift and assume numerous duties currently performed by the Chief. His objective in doing so is to have a second-in-command to whom he could delegate some of the duties he carries himself, giving him the opportunity to interact more effectively with the mayor and the Council Safety Committee.

The chief is also considering filling the position with a patrol officer, perhaps part-time, to reduce the responses to calls for service. Filling a vacancy with any rank or any additions to the complement would be subject to available funding through the Borough budget.

### **INITIATIVES**

Initiatives described by the chief include:

- Securing an upgraded, user-friendly police station within two years. Station security issues and civil liability issues present risk to police personnel and civilian visitors to the station.
- Maintaining current or greater staffing level of sworn officers
- Strengths and challenges

Chief Weaver identifies department strengths as:

- The interpersonal skills of the officers
- Officers' knowledge of the community and its people
- The level of skill possessed by the officers (Only two officers have less than five years of experience.)
- Good behavior of the department workforce
- The cohesiveness and camaraderie of department members
- The chief's total engagement with department members

Challenges identified by Chief Weaver were:

- The majority of officers are older, which tends to impact the level of activity that is self-generated by the officers.
- Information flow from the department to the Borough council and members of the public is hampered by the limited administrative time available to prepare and communicate the information.
- Administrative tasking required to sustain the department is often delayed when the Police Chief must respond to calls for service or to assist other officers in need.
- There is limited opportunity for upward mobility. With limited positions, opportunity for advancement is dependent on debilitating injury, retirement, or death of a ranking incumbent. Motivation of officers is adversely impacted. The challenge is to provide attractive performance incentives in the form of specialized assignments, training, etc. The span of control is difficult for the Chief to manage. He is a "working chief," who must respond to calls for service and assist officers at the expense of administrative tasks. The Chief directly supervises day shift operations, the detective position, the administrative assistant, animal control and parking enforcement activity, the School

Resource Officer, and the sergeant who supervises the night shift patrol officers, all in addition to his administrative duties as the Police Chief.

- The Borough budget process does not meet the needs of the Police Department.

Chief Weaver was interviewed a second time. During the conversation, Chief Weaver mentioned an interest in performance evaluations for himself and the rank and file. Currently, there is no performance evaluation process in place. The SOP manual does not contain policy or procedure relating to evaluations. There have been previous discussions concerning an evaluation of the Chief by the Mayor, but it did not materialize. Chief Weaver expressed concerns that an evaluation process for all members is desirable, but it would be cumbersome to implement with his current workload. Further he notes the officers would likely perceive the performance evaluation process as irrelevant to their position because it would not affect their pay, chance of promotion, or job security. Management's ability to affect pay, promotion, and job security is constrained by the Collective Bargaining Agreement.

**Training** – Police staff reported that the department does a good job providing annual state-required in-service training updates. However, police staff interviewed consistently expressed concern over the limited training that officers receive. There is no training budget so they will not pay registration or other fees for officers to attend training, though if the training is a “no-cost” training and staffing levels permit, the police department does at times authorize officers to attend training on regular duty time. Some officers do attend training courses on their own time and at their own expense occasionally.

Specific training concerns mentioned included a very poor FTO program, firearms qualification only once per year, and no reduced lighting, scenario-based, or moving target firearms training, no supervisory training, and no Emergency Vehicle Operation Course (EVOC) training.

## ***RANK AND FILE***

Four sworn members of the Department and the administrative assistant were interviewed.

Members confirmed satisfaction with their personal equipment, specifically with the body armor and weapons. The officers expressed concerns with the conservative spending on equipment and training by the Borough Manager. The practice of delaying equipment purchased and buying used equipment were described.

On the subject of training, officers stated the Department did not offer out-service training to them. If they did their own research and found a good training that related to their position and was not too expensive, they would usually be permitted to attend. What is problematic, however, is when a member is out for training, it usually requires someone to backfill their shift on overtime. Overtime is discouraged. Although there is free specialized, online training available through the Pennsylvania Virtual Training Network (PAVTN), the officers prefer training that is in person in an offsite location. They feel they miss important opportunities to interact with other departments when accessing training online.

Members stated they are the lowest paid police department in the County. Although the officers stated drugs are the biggest challenge they face, the Department cannot afford to work with the County Task Force because of the drain on their patrol unit.

Officers expressed concern the Department does not have an established process for rotating and replacing patrol vehicles. Having expressed the concern, they went on to agree the cars are generally in good condition.

Finally, officers discussed the plan to move the administrative assistant to the second floor of the building, placing the assistant in the administrative pool of Borough staff. There are concerns that officers and the Administrative Assistant will be constantly running up and down the stairs to access files. In a follow-up with Chief Weaver, the Chief advised the proposed move is expected to be flexible and to minimize the need to run back and forth between the Department and the Borough office.

## **DOCUMENT/LITERATURE REVIEW**

Throughout this project, the assessor reviewed policies and practices within the Bellefonte Police Department from the perspective of known best practices and standards, relevant published articles, and regulatory guidelines and statutes. Where applicable, the assessor reviewed literature from respected sources which offer insights and desirable or recommended approaches to the task of administering a law enforcement agency.

Summary/overview data from the literature review supporting conclusions and recommendations made in this project report follow.

### ***EMERGENT LAW ENFORCEMENT ISSUE IN AMERICA***

In a June 12, 2020 article, Amanda Arnold discusses defunding and reform of police organizations in America.

As thousands of protesters across the country have gathered to demand justice for George Floyd, Breonna Taylor, and other black people killed by the police, a related rallying cry has gained momentum: defund the police. It is an idea that has been popular among activists and critics of the criminal-justice system for decades. In recent weeks it has gained unprecedented support and national media attention. Proponents of defunding argue that incremental police reform has failed. A better solution, they argue, would be to more effectively address underlying factors that contribute to crime, like poverty and homelessness; this would be achieved by cutting police forces' budgets on a city level and reallocating those funds toward social services, such as housing and youth services.

Some officials have dismissed defunding the police as fantasy, but the concept is gaining mainstream recognition. Perhaps most notably, on June 7, 2020 the City Council of Minneapolis announced its intent to disband the city's police department with a veto-proof majority and replace it with "a holistic model of public safety that actually keeps us safe."

Defunding the police does not necessarily mean getting rid of the police altogether. Rather, it would mean reducing police budgets and reallocating those funds to crucial and oft-neglected areas like education, public health, housing, and youth services. It is predicated on the belief that investing in communities would act as a better deterrent to crime by directly addressing societal problems like poverty, mental illness, and homelessness — issues that advocates say police are poorly equipped to handle, and yet are often tasked with. According to some estimates, law enforcement spends 21% of its time responding to and transporting people with mental illnesses. Police are also frequently dispatched to deal with people experiencing homelessness, causing them to be incarcerated at a disproportionate rate. ([www.thecut.com/2020/06/what-does-defund-the-police-mean-the-phrase-explained.html](http://www.thecut.com/2020/06/what-does-defund-the-police-mean-the-phrase-explained.html)).

A recent ABC News–Ipsos poll indicates that many people are not convinced the movement to defund police is a good idea. In a random national sample of 686 adults, 64% opposed the movement; 34% said they support such a move. Among black Americans, support nearly doubled: Fifty-seven percent said they support

defunding:(<https://abcnews.go.com/Politics/64-americans-oppose-defund-police-movement-key-goals/story?id=71202300>).

In response to the national movement to defund police and mandate numerous reforms to police agencies, Chief Shawn Weaver has taken steps to proactively reach out to his community pledging his commitment and the commitment of the Bellefonte Police to treating all people with respect, dignity, and fairness. He posted an open letter on the Department Facebook page expressing his dismay with numerous recent incidents of excessive force by police in the United States. Chief Weaver has long endorsed and pursued the practice of community policing.

The response from the citizens of Bellefonte to Chief Weaver's message and his leadership was prolific and 100% supportive. To date, there have no occurrences of protests or civil disobedience related to the defunding and Black Lives Matter movements in the Borough. Chief Weaver has indicated there is very little racial or ethnic diversity in the Borough.

The Chief of Police states the Bellefonte Police currently receive no federal grant funding and would not be affected by a reallocation of federal grant funds to job training, education, health services, or public housing.

### ***PRESIDENT'S COMMISSION ON 21ST CENTURY POLICING***

On December 18, 2014, President Barack Obama issued an Executive Order appointing an 11-member task force on 21st century policing to respond to a number of serious incidents involving law enforcement agencies.

The mission of the Executive Order was clear: The task force would, consistent with applicable law, identify best practices and make recommendations to the President on how policing practices can promote effective crime reduction while building public trust. In 90 days, the task force facilitated seven hearings with 140 witnesses and reviewed volumes of written testimony submitted online by additional witnesses and the general public. (Office of Community Oriented Policing Services.<sup>13</sup>

The findings and recommendations of the task force were published in May 2015 and provide a road map for modern law enforcement, as well as for local government and communities.

### ***COMMUNITY POLICING***

Because Community Policing was identified by the Chief of Police as an important function within the Department, the literature review included a comprehensive report by the U.S. Department of Justice, Office of Community Oriented Policing.<sup>14</sup> The report represents study, analysis, and recommendations from distinguished law enforcement professionals within the United States and serves as a standard for current Community Policing components. Excerpts from the DOJ report are provided as a basis for illustrating the

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<sup>13</sup> Office of Community Oriented Policing Services [COPS]. (2015). The President's Task Force on 21st Century Policing Implementation Guide: Moving from Recommendations to Action. Washington, DC: Office of Community Oriented Policing Services. <https://cops.usdoj.gov/RIC/Publications/cops-p341-pub.pdf>

<sup>14</sup> Office of Community Oriented Policing Services [COPS]. (2014). Community Policing Defined. U.S. Department of Justice. <https://ric-zai-inc.com/Publications/cops-p157-pub.pdf>

environmental, leadership, and process driven change that might be considered for the Bellefonte Police Department.<sup>15</sup> The Implementation Guide for implementation of the Task Force recommendations can be found at: <http://noblenational.org/wp-content/uploads/2017/02/President-Barack-Obama-Task-Force-on-21st-Century-Policing-Implementation-Guide.pdf>

#### **KEY PROGRAM COMPONENTS:**

##### **COMMUNITY PARTNERSHIPS**

Collaborative partnerships between the law enforcement agency and the individuals and organizations they serve to develop solutions to problems and increase trust in police. Suggested partnerships include, but are not limited to other government agencies, community groups and service providers, private businesses, and media.

##### **ORGANIZATIONAL TRANSFORMATION**

Organizational Transformation requires the alignment of organizational management, structure, personnel, and information systems to support community partnerships and proactive problem solving. It encourages the application of modern management practices to increase efficiency and effectiveness. The role of the Chief is key in accomplishing the organizational transformation. Under the community policing model, police management infuses community policing ideals throughout the agency by making a number of critical changes in climate and culture, leadership, formal labor relations, decentralized decision making and accountability, strategic planning, policing and procedures, organizational evaluations, and increased transparency. (Emphasis added.)

If community policing is going to be effective, police unions and similar forms of organized labor must be a part of the process and function as partners in the adoption of the Community Policing philosophy. (Emphasis added.) Including labor groups in agency changes can ensure support for the changes that are imperative to Community Policing implementation.

Community Policing calls for decentralization in both command structure and decision making. When an officer is able to create solutions to problems and take risks, he or she ultimately feels accountable for those solutions and assumes a greater responsibility for the well-being of the community. Decentralized decision making involves flattening the hierarchy of the agency, increasing tolerance for risk taking in problem-solving efforts, and allowing officers discretion in handling calls.

##### **PROBLEM SOLVING**

Problem solving is the process of engaging in the proactive and systematic examination of identified problems to develop and evaluate effective responses. Community Policing encourages agencies to proactively develop solutions to the immediate underlying conditions contributing to public safety problems. Problem solving must be infused into all police operations and guide decision-making efforts.

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<sup>15</sup> Office of Community Oriented Policing Services [COPS]. (2015). The President's Task Force on 21st Century Policing Implementation Guide: Moving from Recommendations to Action. Washington, DC: Office of Community Oriented Policing Services. <https://cops.usdoj.gov/RIC/Publications/cops-p341-pub.pdf>

## ***COLLECTIVE BARGAINING AGREEMENT***

Police Officers, Corporals and Sergeants employed by the Department are represented by the Bellefonte Borough Police Association, pursuant to the Act of June 27, 1968, Act 111 of the General Assembly of the Commonwealth of Pennsylvania. Currently, no members hold the rank of Corporal.

### **SALARY**

The term of the current Collective Bargaining Agreement is January 1, 2020 through December 31, 2022. For 2020, the contract establishes a base pay of \$70,537.74, with a starting salary of 78% of base, or \$55,019.44. From the starting salary, compensation increases incrementally for each year of service, reaching 100% of base after seven years of service.

For the year beginning on January 1, 2021, the base pay increases by 3%; it increases an additional 3.25% on January 1, 2022. Additionally, officers receive longevity increases at completion of 7, 10, 15, 20, and 25 years of service.

### **BENEFITS**

Under the Collective Bargaining Agreement, officers receive an annual allowance of \$325 for the care and cleaning of their uniform. Paid vacation ranges from one week to five weeks, depending on years of service. Sick leave is earned at a rate of ten hours per month of service.

Healthcare benefits include Hospitalization, Reimbursements for dental, prescriptions, eye care, and health club fees. Additional benefits include Physical examinations and Educational Tuition Assistance, Pension, Temporary Disability Reimbursement, Workers' Compensation, and Permanent Disability Income Protection Insurance. Comprehensive Professional Liability Insurance and Paid-up Life Insurance for retired officers are also provided at no cost to the officers.

## **OBSERVATIONS AND FINDINGS**

### ***WORKPLACE ENVIRONMENT IN THE BELLEFONTE POLICE DEPARTMENT***

Bellefonte Police Department Headquarters is not an ideal facility for the Department. It is in extreme need of cosmetic upgrades. There is a severe lack of storage and file equipment. There is only one rest room in the station for both men and women. The entire facility is overcrowded and worn.

Upon entering the building at street level, one must walk up a ramp to approach a reception window. The entry has been modified to comply with the American With Disabilities Act. The tempered glass window is staffed by a civilian greeter who also functions as the administrative assistant to the Chief. For security purposes, entry to the Headquarters from this area is controlled by a locked door.

Immediately behind the greeter/administrative assistant's office is a short, narrow hallway. The Chief's office is the first office on the hall. The only area where there is the possibility of private conversation is the Chief's office; however, the office is small and provides no space for more than two visitors. It is not conducive to conducting a meeting or counseling session with a citizen/visitor or a Department member.

Across the hall from the Chief's office is a small office shared by the Sergeant and Detective. The room also contains computer equipment and files in addition to the two desks. Computer equipment occupies a shelf area on one wall. There is a small window which provides observation of the Interview Room.

At the end of the hall is a door that provides ingress/egress to the Borough garage, which houses various Public Works equipment. The hall makes a sharp turn and terminates in the Squad Room. This is an open, bull pen type room containing a large worktable, several computer workstations, coffee machine, full size refrigerator, numerous file cabinets, temporary evidence storage, and storage boxes. There are two wall mounted large flat screen televisions in the room. One of the televisions displays video from the facility's nine surveillance cameras.

In one corner of the Squad Room there is a jail cell. Officers state the cell is used routinely when arrested subjects are brought to the station. Department policy dictates the cell is for temporary holding only and includes reasonable practices for its use. However, by definition, the Pennsylvania Law Enforcement Accreditation Commission would consider the "temporary" holding area as a cell, with specific, best practice standards prescribed for its use. Accreditation standards for cells are more extensive than for temporary holding areas.

Temporary storage of evidence is in lockers located in the Squad Room. There is no room for evidence or found property that is too big to fit in these small lockers. This is problematic because it compromises the integrity of the chain of custody for oversize items.

Officers stated the Interview Room, located off the Squad Room, is a converted closet. There are numerous boxes of files and other items stored in the room in addition to a small refrigerator used for temporary storage of evidence needing refrigeration. This small refrigerator cannot be locked, making it unsecure.

The room is equipped with video surveillance. In the opinion of the assessor, the Interview Room is poorly suited for its purpose.

The evidence room is located in the basement garage of the municipal building. Access is partially blocked by a large quantity of stored equipment, including the Department motorcycle and related gear. Entry to the Evidence Room by unauthorized persons is prohibited by regulation, preventing the assessor from directly viewing the room. Chief Weaver advises the room contains a large number of items not in evidence that are simply being stored there for lack of other available space.

Studies have shown the workplace environment may impact employee morale, productivity, and engagement both positively and negatively. Physical aspects at the workplace are one of the leading influencers of the employee's performance. A poor arrangement of office space wastes time and energy by failing to provide the means for effective work habits. Furniture and furnishing are ranked as the second leading physical aspect.<sup>16</sup>

Workplace design needs to consider a wide range of issues. Creating a better and higher performing workplace requires an awareness of how workplace impacts behavior and how behavior itself drives workplace performance. In the relationship between work, the workplace, and the tools of work, workplace

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<sup>16</sup> Chandrasekar, K. (2011, January). Workplace environment and its impact on organizational performance in public sector organizations. *International Journal of Enterprise Computing and Business Systems (Online)* Vol. 1 Issue 1. <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.300.8598&rep=rep1&type=pdf>

becomes an integral part of work itself.<sup>17</sup>

### ***STAFFING/SPAN OF CONTROL***

Determining patrol staffing allocation and deployment requirements is a complex process requiring consideration of an extensive series of factors and robust, current data.<sup>18</sup> Professional guidelines and departmental policies must be explicitly considered and deliberately applied.

There are multiple benefits justifying the effort required to conduct a defensible staffing plan, such as:

- Determining the number of officers and supervisors required to respond to calls for service in a timely manner.
- Determining the number of officers needed to conduct prevention and proactive policing activities.
- Allowing enough time for officers to meet all administrative requirements, including report writing, training, court, vacations, and personal needs.
- Developing schedules for assigning resources most productively and equitably.
- Examining the use of overtime.

The concept of "span of control," also known as management ratio, refers to the number of subordinates controlled directly by a superior. Chief Weaver, in addition to the many administrative responsibilities he carries, supervises six sworn officers and two civilian employees, with diverse duties. The Chief oversees the activities of two School Resource Officers, a Detective, Day-shift Patrol Officers, an Animal Control/Parking Enforcement Officer, and the Administrative Assistant. He functions as the Department Evidence Custodian. As a working Chief, he also responds to calls for service and provides backup to officers when needed.

The one supervisor in addition to the Chief, a Sergeant, supervises the evening/night shift. The Sergeant, by virtue of his schedule and shift responsibilities, is available to provide only limited assistance to the Chief for administrative tasks. In the absence of additional mid-level supervisors, there is no one to whom the Chief can delegate many of the management/administrative responsibilities.

There is no perfect ratio of supervisors to subordinates for police departments. Multiple variables impact on law enforcement staffing and scheduling in every police department. Regrettably, departments are sometimes forced to accept the realities of fiscal constraints and scarce resources. Leaders must weigh options carefully and take the action they deem most advantageous within the limits of their capabilities.

Studies suggest Chiefs in small agencies can effectively manage two to three subordinates. Sergeants can effectively supervise 7 to 10 officers.<sup>19</sup> Employees favor these conditions because they receive less detailed and intensive supervision and are trusted with more responsibility. Morale is higher because they feel trusted by their superiors. Those who favor such organizational development cite better communication among

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<sup>17</sup> Ibid.

<sup>18</sup> Wilson, J. (2013). Staffing the small department: Taking stock of existing benchmarks and promising approaches. The Police Chief, Vol. 80, No. 4. <https://www.theiacp.org/sites/default/files/2018-08/PCDR2FullPublication.pdf>

<sup>19</sup> Drylie, J. J. (n.d.) Police Organization and Administration. [PowerPoint slides]. <https://www.kean.edu/~jdrylie/docs/Microsoft%20PowerPoint%20-%20Police%20Org%20Week%205.pdf>

organizational divisions and levels, increased financial and personnel responsibility, greater flexibility, and increased delegation by supervisors among subordinates.<sup>20</sup>

## **TECHNOLOGY**

Workload-based models are built around historical records of reactive workload (e.g., numbers of reported crimes, crashes, service requests, etc.). They have a high degree of intuitive appeal to police staff, as they reflect “what we do,” but they are vulnerable to weaknesses in recording systems and could be subject to abuse. There are also perverse incentives associated with them: the higher your workload, the more resources you get, so there is no incentive to engage in reduction activities and no reward for successes in that area.

## **CRIME**

### **UNIFORM CRIME REPORTING (PA UCR)**

Pennsylvania collects, compiles, and conducts analysis of reported crime for all police agencies in the State. The PA UCR program data is categorized as Violent Crime, Property Crimes, and Drug-Related Crimes. While this data represents criminal investigative activity within these categories, it is far from indicative of the range of calls for service responded to by members of the Department. A more comprehensive view of Department activities is provided in Calls for Service.

The following three charts show Violent Crime, Property Crime, and Drug related crime in Bellefonte Borough for the years 2016 through 2018, the most recent data available through the Pennsylvania Uniform Crime Reporting Program at the time of this assessment. A revision to the manner of crime classification prior to 2016 invalidates comparisons for 2015 and prior years.

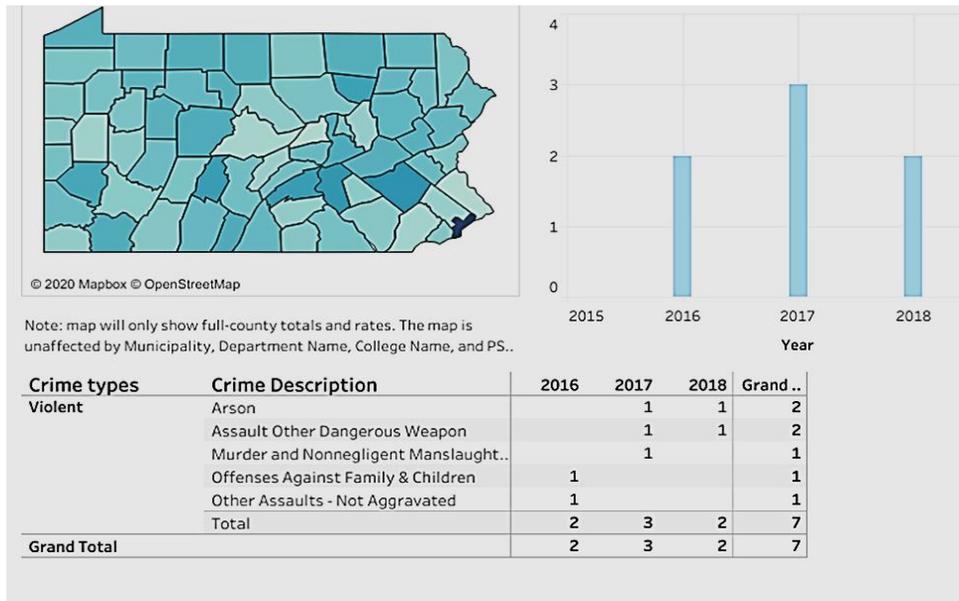
The charts show a consistently low number of violent crimes occurring in the Borough during the period, with a total of seven offenses for the three-year period. Property crime declined during the period, with property crime 46% less in 2018 than in 2016. Larceny-theft and vandalism are the majority of property crimes all three years.

UCR reporting indicates drug related offenses are also fairly consistent in the period, with reported totals of 18, 23, and 18, respectively for the three years. Although most of the drug related offenses reported by Bellefonte Police to UCR in each year were possession of marijuana, Chief Weaver notes the actual drug activity is greater than indicated, and includes heroin, cocaine, methamphetamine, and other “hard drugs.” These cases often originate in the Borough and are picked up by the Drug Task Force for investigation and prosecution. Statistical data regarding these cases are reported to UCR by the Task Force.

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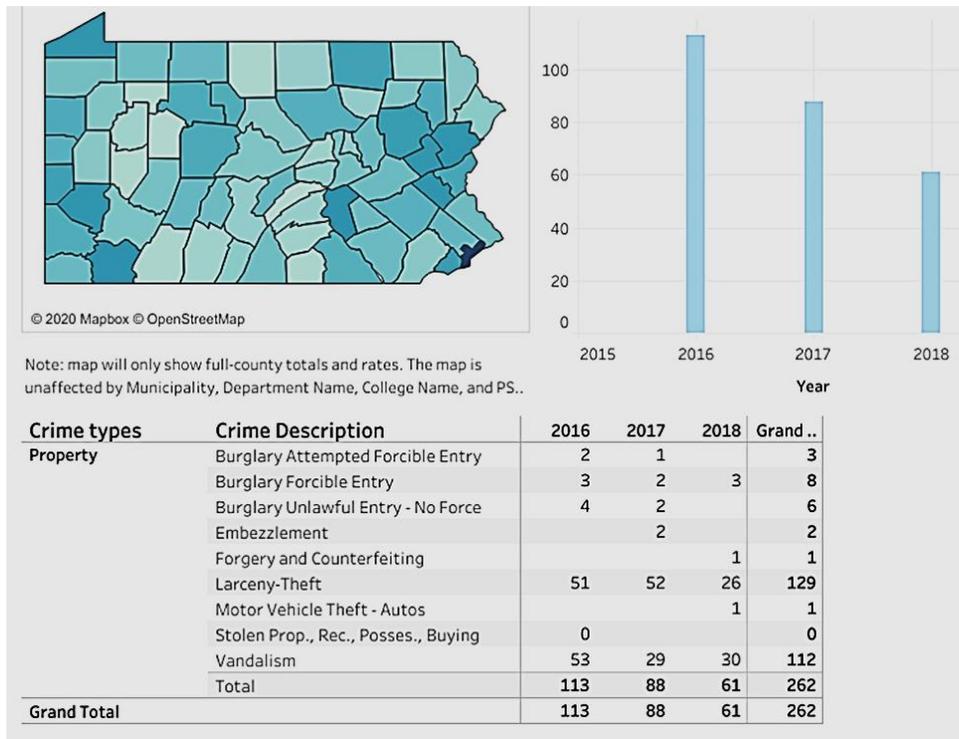
<sup>20</sup> Lane, T. (October 2006). Span of control for law enforcement agencies. *Police Chief* 73(10), 74,76-80,82,83.  
<http://www.ncjrs.gov/App/publications/abstract.aspx?ID=237835>

**FIGURE 15 –VIOLENT CRIMES, 2016 - 2018**



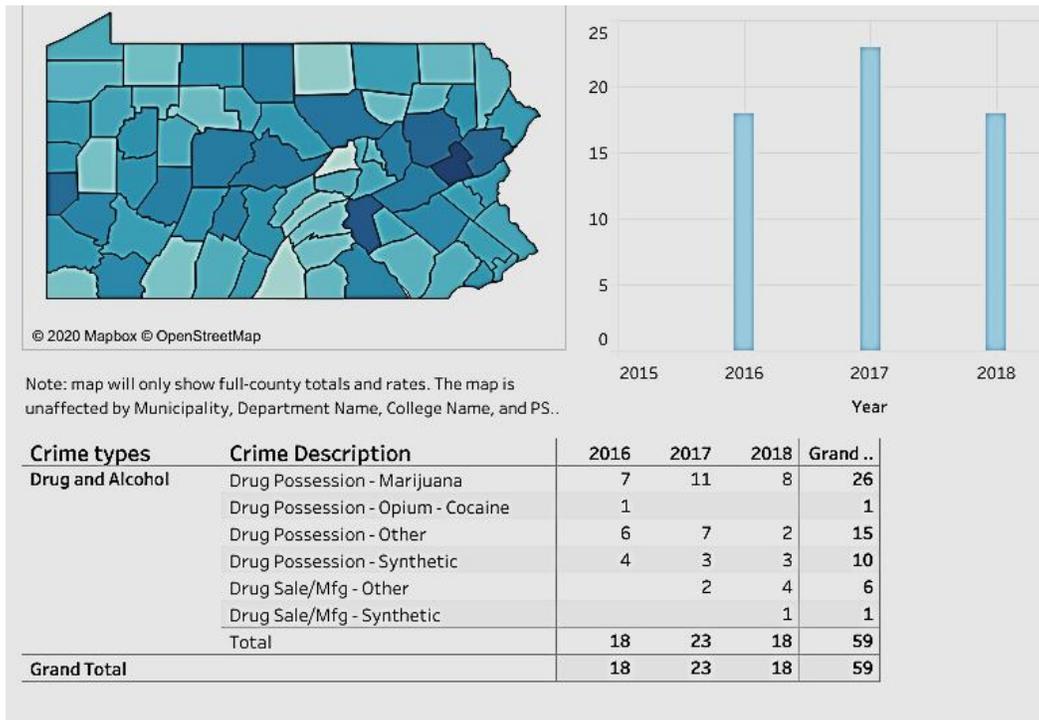
Source: Pennsylvania Office of the Attorney General

**FIGURE 16 –PROPERTY CRIMES, 2016 - 2018**



Source: Pennsylvania Office of the Attorney General

FIGURE 17 –DRUG-RELATED CRIMES, 2016 - 2018



Source: Pennsylvania Office of the Attorney General

### CALLS FOR SERVICE

As noted above, while UCR data is useful, it is not a completely accurate representation of the activity level of the Department. A more inclusive measure of activity is provided through Calls for Service data. While UCR displays reported crimes and offenses, CFS data tracks every contact and/request for a police response. Included in CFS are minor offenses, traffic violations, warrant service, vehicle lockouts, crash investigations, check welfare, victim notifications, and more.

A review of CFS data for the years 2016 through 2019 indicates a fairly consistent level of activity ranging from a low of 5,518 CFS in 2016 to a high of 5,658 in 2017, a 2.5% change. The single greatest spike (143 CFS) in 2017 related to Health and Safety requests; however, numerous categories of activity, such as Assist Outside Agency, Traffic Stops, and Requests for Assistance, declined from 2016 to 2017.

None of the variations in total CFS from year to year are considered significant.

The following table shows all CFS for years 2016 through 2019 and their frequency for the respective time periods.

**TABLE 140 –BELLEFONTE POLICE DEPARTMENT CALLS FOR SERVICE, 2016 THROUGH 2019**

CALLS FOR SERVICE	2016	2017	2018	2019
ABANDONED VEHICLES	27	21	37	10
ACCIDENTS	192	156	158	177
ALARMS	134	119	105	82
ANIMAL	156	120	134	98
ASSAULT	22	17	28	23
ASSIST OUTSIDE AGENCY	297	137	160	126
BAD CHECKS	29	18	9	12
BURGLARY	16	12	3	1
CHILD ABUSE	5	18	0	14
COMMUNITY RELATIONS	401	216	243	227
CRIMINAL MISCHIEF	67	46	44	34
CRUELTY TO ANIMALS	4	1	4	2
DEPARTMENTAL INFORMATION	42	62	51	46
DISORDERLY CONDUCT	138	181	133	138
DOMESTIC	85	111	111	88
DRUG LAW	64	52	73	69
DUI	20	19	15	11
FALSE REPORTS	0	1	0	1
FRAUD	2	20	8	22
FUGITIVE FROM JUSTICE	0	0	0	0
HARASSMENT	109	97	65	78
HEALTH & SAFETY	1065	1208	1001	1018
IDENTITY THEFT	3	6	5	9
INDECENT ACTIVITY	1	4	4	5
MEGAN'S LAW	1	1	1	1
MISSING PERSON	10	12	9	10
MONEY COUNTERFEIT	0	2	5	1
ORDINANCE	17	26	31	39
PERSON STOP	33	15	29	30
PFA	12	15	16	18
PROPERTY/ LOST AND FOUND	36	98	88	80
PUBLIC INTOXICATION	21	12	20	11
PURSUIT	1	0	0	0
REQUEST FOR ASSISTANCE	731	633	654	606
ROBBERY	2	0	0	0
SUPPLEMENTS	313	218	351	338
SUSPICIOUS ACTIVITY	184	210	206	204
TERRORISTIC THREATS	6	5	4	6
THEFT	86	79	79	72
TRAFFIC STOPS	1065	638	1160	961
TRESPASS	25	36	33	34
UNAUTHORIZED USE	32	2	1	5
<b>TOTAL CALLS FOR SERVICE</b>	<b>5454</b>	<b>4753</b>	<b>5078</b>	<b>4707</b>

## **TRAINING**

To be certified as a police officer in Pennsylvania, basic and routine in-service training for officers is required under Act 120, the Municipal Police Education and Training Commission Act (MPOETC). All officers in the Bellefonte Police Department are Act 120 certified.

Basic training may be acquired through the Pennsylvania State Police, several municipal police academies, or through many community colleges, colleges, and universities across the State.

Additionally, the nature of modern policing includes numerous specialized skills and ongoing updates as techniques and case law change. These training requirements can be expensive in terms of tuition and staffing/overtime costs. It affects staffing negatively when members are away for training and unavailable to work their scheduled shift. The fiscal impact is exacerbated as officers must work overtime to backfill the absent member.

To overcome the costliness of training, the Department meets the MPOETC training mandate and leverages access to more than 20 additional elective classes through interactive on-line courses available from PAVTN for no cost. The savings in travel and tuition for municipal police departments is substantial. PAVTN is a service provided to local law enforcement by the Pennsylvania Chiefs of Police Association, with funding support from the Pennsylvania Commission on Crime and Delinquency.

The elective courses available include topics that will be immediately useful, such as Fingerprinting Compliance, Responding to Domestic Violence Calls and DUI Crackdowns, and those that are more specialized, such as Investigating Sexual Assault or Investigating Strangulation.

Beyond the obvious cost-savings, PAVTN allows more officers to be trained because it is so cost-efficient, leading to more consistency in training across departments and ultimately to more qualified, more prepared local police departments. One of the most user-friendly aspects of the PAVTN system is that users may access the courses whenever and wherever they like. Courses may be accessed 24/7 and at a user's convenience. Courses may also be taken in small segments, with a user able to refresh him/herself on the material before continuing.

It is worth noting members who were interviewed expressed their preference for training received in person rather than online. Reasons cited relate to the opportunity to interact with officers from numerous other jurisdictions at offsite trainings. Also acknowledged is the opportunity provided by offsite training to spend some quality on duty time away from the daily routine.

## ***MEMBER ACCOUNTABILITY/DISCIPLINE***

In a small department like Bellefonte Police Department, responsibility for receiving, documenting, and investigating complaints against police officers or performance deficiencies seldom resides within a formalized internal affairs unit. Rather, supervisors and the Chief usually manage the processes in a less formal and collaborative process. Such is the case here. Four articles of the Department policy manual address member accountability and discipline: Article 1, Section 12 (Termination of Police Personnel); Article 3, Section 10 (Complaints or Incidents against Members); Article 4, Section 11 (Misfeasance, Malfeasance, Neglect of Duty); and Article 10, Sections 1-4 (Code of Discipline) and Section 5 (Disciplinary Procedure). Chief Weaver advises the entire disciplinary process is guided by the Civil Service Rules and Regulations.

The manual places authority for all discipline with the Mayor for all actions deemed by the Mayor or the Chief of Police to be in violation of Department regulations, Standard Operating Procedures or detrimental to the image, morale, or efficiency of the Department. Article 10, Sections 1 through 4, Code of Discipline provides recommended disciplinary measures for an extensive list of violations.

Section 5 of Article 10 describes a process for progressive discipline ranging from a warning to dismissal. In this Section, members are advised discipline may be appealed using procedures included in the Borough Civil Service Rules and Regulations and the collective bargaining agreement.

The content of these four articles addresses an extensive range of potential infractions and/or violations and options for discipline. Beyond directing notification of the appropriate supervisor, there is no guidance in policy regarding the specific process of receiving, initiating, or documenting a complaint against a member. Further, no guidance is provided in the manual describing the process of investigating and adjudicating complaints. Requirements addressing records of complaints, related investigative reports, and disposition are not described. These processes are separate from the process of addressing discipline governed by Civil Service and the Collective Bargaining Agreement. Lacking this policy guidance, consistency in addressing the process of administrative investigations can be uncertain.

Documentation of trending behaviors and a documented Early Warning system are vital when dealing with repeat offenders and litigation, requiring consistent and comprehensive documentation. Records concerning discipline and other personnel actions are maintained by the Borough administration.

There is no cookie-cutter approach to identifying the best method for investigating and adjudicating complaints against law enforcement personnel. Rather, there are a few guiding principles that the internal affairs / complaint and disciplinary processes should follow in agencies of all sizes:

- Formalize the disciplinary process and hold managers and supervisors accountable for discussing expectations with their subordinates.
- Adopt procedural justice internally throughout the agency. Be transparent with the complaint intake process and accept all complaints.
- Implement formal policies and procedures for complaint intake and investigation that outline specific steps to ensure consistency, timeliness, and comprehensiveness.
- Outline management responsibilities for reviewing investigations and their outcomes.<sup>21</sup>

### ***KEY POINTS AND CHALLENGES***

As in all professions, some law enforcement personnel fail to deliver professional services to their communities. Law enforcement executives may encounter problems trying to separate these individuals from the agency, particularly where civil service laws make it difficult to hold people accountable. One key step executive can take is to make sure their reasons for terminating unprofessional employees are clear, consistent, and just. The goal of discipline should not be to punish, but to change the behavior. To further this goal and their own internal

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<sup>21</sup> Office of Community Oriented Policing Services [COPS]. (2009). Standards and Guidelines of Internal Affairs: Recommendations from a Community of Practice. U.S. Department of Justice.  
<https://static1.squarespace.com/static/5498b74ce4b01fe317ef2575/t/54affb83e4b066a5a28ad527/1420819331714/cops-p164-pub.pdf>

organizational justice, agencies should adhere to the concept of progressive discipline and implement the lowest level of discipline necessary to effect these positive changes.<sup>22</sup>

### **EVIDENCE AND PROPERTY FUNCTION**

Article 8, Rules on Evidence and Property Found, of the Department Standard Operating Procedures provides appropriate guidance and procedures, as far as it goes; however, the Article does not fully comply with best practice standards.

Noted are absences relating to procedures for storage of evidence and property of high value, money, jewelry, weapons, and drugs in a separately secured area from the rest of the items in custody. Accreditation standards require extra security measures for types of evidence and property. The Department is not in compliance with this best practice.<sup>23</sup>

Also absent are procedures related to blood and evidence containing body fluids storage. Best practices require periodic inventories of the evidence and property in custody. Chief Weaver states he conducts a physical inventory annually; however, the Department policy does not address the inventory process. He advises the Evidence Room needs to be purged of items no longer needed.

### **PERSONAL EQUIPMENT**

Members who were interviewed expressed concerns regarding reliability of the issued Taser nonlethal weapons carried by the officers. They indicated their Tasers were an older, unsupported model of the weapon. They stated although the Department purchased replacement batteries when they learned the weapons would not be supported in the future, new batteries for the weapons are no longer available.

All members interviewed expressed satisfaction with the issued body armor and the replacement rotation plan. The issued sidearm was favorably reviewed as well. Although members noted some of the issued uniforms did not perfectly match in color, they generally had no complaints. Leather gear was also satisfactory.

### **POLICE PERSONNEL INTERNAL SURVEY**

As part of the assessment process, a survey was conducted to obtain input from all members and employees of the Department. Respondents were assured of confidentiality. Completed surveys were sent directly to the assessor, who then compiled the results. No comments are attributed to any respondent.

The purpose of the survey was to elicit input from police personnel regarding:

- Department performance
- Perceived impediments impacting Department performance
- Needed improvements

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<sup>22</sup> Stephens, D. (2011). Police discipline: A case for change. *New Perspectives in Policing*. Washington, D.C.: U.S. Department of Justice, National Institute of Justice.

<sup>23</sup> Pennsylvania Law Enforcement Accreditation Commission [PLEAC]. (2011). *Pennsylvania Law Enforcement Accreditation Standards*.

- Perceived support from the community and the administration
- Community Policing
- Accountability

The survey was conducted online and accessed via a link that was emailed to Department membership and civilian employees. Chief Weaver issued an email to the personnel encouraging participation. The survey was open for 10 days.

The survey was constructed with 10 questions in a way that yielded 36 total responses. Because the respondent pool was small, the survey did not create filters for participants' position or seniority. Although not mandatory, respondents could also include comments to nine of the questions. A total of 22 comments were made to the responses.

Of 13 personnel who were sent the survey link, 9 responded, for a response rate of approximately 69%. Internal surveys generally receive a 30-40% response rate (or more) on average. However, with so few potential respondents and the number of actual respondents even smaller, caution is advised when considering the significance of the percentages of survey responses.

Not all questions and answers are summarized in the following paragraphs. A full copy of the survey, including comments, is appended to this report in Attachment A.

### **SUMMARY OF SURVEY RESPONSES**

In addition to the multiple-choice responses to the survey questions, respondents were provided the option of adding comments to their response. Respondents were advised prior to completing the survey their answers were confidential and no comments would be attributed to the person completing the survey. In one question, a respondent provided specific information that could enable the person to be easily identified by the reader. To preserve the anonymity of the survey, the identifying information was omitted from the survey comment section.

Most members who responded (66.7%) indicate they believe the Department provides excellent public safety services to the citizens of Bellefonte. The remainder, (33.3%) indicate the services provided are "adequate." Comments provided with the responses suggest a perception that a few members put forth less effort than the majority.

When queried about impediments to personnel performing at their best, 66.7% of respondents indicated deficient equipment was a problem for them. Workload was cited by 55.6% of respondents, while 44.4% cited schedule as impediments. Insufficient training was identified by 22.2% of respondents. Additional impediments mentioned by respondents included short staffing and nonofficial duties/activities.

Question 3 seeks input regarding needed improvements within the Department. Respondents were offered ten possible concerns and invited to select as many as they believed were relevant. Respondents could also add additional issues in the comments section. All respondents cited the Police facility as needing improvement, followed by the need for technology improvements (77.8%). Additional responses to the question included: Recognizing strong job performance (55.6%); Communication between Chief, supervisors, officers (44.4%); More investigative resources (22.2%); Job training (33.33); Work/life balance (33.33%); and Managing workload (33.33%).

All responding personnel agreed the Department had the support of the Mayor and members of the

community. Only 33.33% of personnel felt they were supported by the Borough Council and Safety Committee. No respondents indicated they felt supported by the Borough Manager; however, it is noted the police chain of command does not include the Borough Manager. A representative sampling of comments providing insight to the responses included:

- “Council is hit and miss, based on member and topic. Manager sees us as a big cost item, tries to take our \$, would rather we were not here, I could go on...”
- “Decisions are being made for this department by SOME Council and management who have no idea how the department works. Never once has any of them stepped foot in this office and asked what would help you do your job better, what resources do you need. Instead, we are told to cut back; we do not need this or that. Etc. It's very disheartening to be told what to do and how to do a job by people who have no idea of what is involved.”
- “Basically, RESPECT is lacking on the part of Borough management.”

As a footnote to the comments regarding respect, the Society for Human Resource Management [SHRM] survey on “Employee Job Satisfaction and Engagement” notes the largest percentage of respondents to a national study indicated respectful treatment of all employees at all levels was a very important contributor to their job satisfaction (65% of respondents).<sup>24</sup>

The survey addresses accountability and discipline by offering five possible purposes for accountability and discipline in the Bellefonte Police Department. Three of the offered responses were considered to be positive; the remaining two were considered reflective of a negative perception of discipline and accountability in the Department.<sup>25</sup>

Responses indicate 55.6% of members agree with the statement “the purpose of accountability and discipline is to identify training and/or policy deficiencies.” To the statement “the purpose of accountability and discipline is to correct inappropriate actions or performance,” 100% of respondents indicated agreement; 44.4% of respondents agree with the statement that the purpose of discipline and accountability is to ensure consistency of performance.

Considering the negative responses, no one agreed with the statement “the purpose of accountability and discipline is to make an example so others will comply with expectations;” 22.2% of respondents indicated the purpose of accountability and discipline is to punish the member for the infraction/violation.”

Question 5, regarding job-related training, 66.7% of members agree they are satisfied with the training; 22.2% indicate they neither agree nor disagree with the statement.

Question 9, regarding understanding what is expected of the officers, 88% of respondents strongly agree or agree they have a good understanding of expectations.

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<sup>24</sup> Society for Human Resources Management. (2017). Employee Job Satisfaction and Engagement: The Doors of Opportunity are Open. <https://www.shrm.org/hr-today/trends-and-forecasting/research-and-surveys/Documents/2017-Employee-Job-Satisfaction-and-Engagement-Executive-Summary.pdf>

<sup>25</sup> Walker, S. (2006). Police accountability: Current issues and research needs. National Institute of Justice. <https://www.ncjrs.gov/App/Publications/abstract.aspx?ID=240286>

Additional survey questions addressed community policing, identification of future challenges and opportunities, and Department strengths. Full survey results are provided in the attached copy of the survey.

## SUMMARY

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Assessments of Police Departments are often ordered seeking an objective evaluation of the agency, with a specific objective to document problem areas within the organization. In that scenario, the assessment has explicit direction regarding a known or suspected issue. That is not the case in the assessment of the Bellefonte Police Department. While deficiencies have been identified, none of the deficiencies suggest incompetence, unethical, illegal, or otherwise improper actions or nefarious intent by the Department. All the issues noted can be resolved with reasonable effort and expense, with an anticipated result of greater infrastructure, operational practices, and efficiencies.

Significant in the need to upgrade infrastructure is the Department Headquarters facility. Existing working conditions in the station are not conducive to efficient and effective operations. Nor are the conditions helpful in providing a positive work environment and resulting job satisfaction.

The Department would benefit from upgrading the agency directives system, particularly in the area of accountability. Pursuing accreditation as a means of enhancing policies and procedures would be a worthwhile initiative which would yield meaningful improvements in the organization while reducing litigation risk exposure.

A concerted effort is recommended for the pursuit of supplemental funding grants. Though some grants are small, in a Department like Bellefonte, modest grant funding can make a significant impact.

Members of the Department appear to be a close-knit team, working collaboratively for the good of their community. A thorough staffing study using empirical data could respond to members' concerns regarding workload and patrol coverage, while providing administrative relief to the Chief. Cost analysis addressing overtime cost versus additional positions is desirable.

Equipment, training, and working conditions are common complaints in many workplaces. It is unusual to find a police department where there are no complaints. Unlimited funds are even more rare. Although members mention these shortcomings, they affirm their intention to work through them and perform their duties.

Chief Weaver is a pragmatic leader. He understands the dynamics of his position, as well as the need to compromise and share the pain of limited resources within the Borough's economic situation. The Chief is focused on the Department mission and his community's well-being.

## **APPENDIX B – DUI/ACCELERATED REHABILITATIVE DISPOSITION LAW**

Section 3807. Accelerated Rehabilitative Disposition.

(a) Eligibility.

(1) Except as set forth in paragraph (2), a defendant charged with a violation of section 3802 (relating to driving under influence of alcohol or controlled substance) may be considered by the attorney for the Commonwealth for participation in an Accelerated Rehabilitative Disposition program in a county if the program includes the minimum requirements contained in this section.

(2) The attorney for the Commonwealth shall not submit a charge brought under this chapter for Accelerated Rehabilitative Disposition if any of the

following apply:

(i) The defendant has been found guilty of or accepted Accelerated Rehabilitative Disposition of a charge brought under section 3802 within ten years of the date of the current offense unless the charge was for an ungraded misdemeanor under section 3802(a)(2) and was the defendant's first offense under section 3802.

(ii) An accident occurred in connection with the events surrounding the current offense and an individual other than the defendant was killed or suffered serious bodily injury as a result of the accident.

(iii) There was a passenger under 14 years of age in the motor vehicle the defendant was operating.

(b) Evaluation and treatment.

(1) A defendant offered Accelerated Rehabilitative Disposition for a violation of section 3802 is, as a condition of participation in the program, subject to the following requirements in addition to any other conditions of participation imposed by the court:

(i) The defendant must attend and successfully complete an alcohol highway safety school established under section 1549 (relating to establishment of schools). A participating defendant shall be given both oral and written notice of the provisions of section 1543(b) (relating to driving while operating privilege is suspended or revoked).

(ii) Prior to receiving Accelerated Rehabilitative Disposition or other preliminary disposition, the defendant must be evaluated under section 3816(a) (relating to requirements for driving under influence offenders) to determine the extent of the defendant's involvement with alcohol or other drug and to assist the court in determining what conditions of Accelerated Rehabilitative Disposition would benefit the defendant and the public. If the evaluation indicates there is a need for counseling or treatment, the defendant shall be subject to a full assessment for alcohol and drug addiction in accordance with the provisions of section 3814(3) and (4) (relating to drug and alcohol assessments).

(iii) If the defendant is assessed under subparagraph (ii) to need treatment, the defendant must participate and cooperate with a licensed alcohol or drug addiction treatment program. The level and duration of treatment shall be in accordance with the recommendations of the full assessment. Nothing in this subparagraph shall prevent a treatment program from refusing to accept a defendant if the program administrator deems the defendant to be inappropriate for admission to the program. A treatment program

shall retain the right to immediately discharge into the custody of the probation officer an offender who fails to comply with program rules and treatment expectations or refuses to constructively engage in the treatment process.

(iv) The defendant must remain subject to court supervision for six months.

(v) The defendant must make restitution to any person that incurred determinable financial loss as a result of the defendant's actions which resulted in the offense. Restitution must be subject to court supervision.

(vi) The defendant must pay the reasonable costs of a municipal corporation in connection with the offense. Fees imposed under this subparagraph shall be distributed to the affected municipal corporation.

(vii) The defendant must pay any other fee, surcharge or cost required by law. Except as set forth in subparagraph (vi) or (viii), a fee or financial condition imposed by a judge as a condition of Accelerated Rehabilitative Disposition or any other preliminary disposition of any charge under this chapter shall be distributed as provided for in 42 Pa.C.S. §§ 3571 (relating to Commonwealth portion of fines, etc.) and 3573 (relating to municipal corporation portion of fines, etc.).

(viii) The defendant must pay the costs of compliance with subparagraphs (i), (ii) and (iii).

(2) The defendant shall be subject to a full assessment for alcohol and drug

addiction if any of the following apply:

(i) The evaluation under paragraph (1)(ii) indicates a likelihood that the defendant is addicted to alcohol or other drugs.

(ii) The defendant's blood alcohol content at the time of the offense was at least .16%.

(3) The assessment under paragraph (2) shall be conducted by one of the

following:

(i) The Department of Health or its designee.

(ii) The county agency with responsibility for county drug and alcohol programs or its designee.

(iii) The clinical personnel of a facility licensed by the Department of Health for the conduct of drug and alcohol addiction treatment programs.

(4) The assessment under paragraph (2) shall consider issues of public safety and shall include recommendations for all of the following:

(i) Length of stay.

(ii) Levels of care.

(iii) Follow-up care and monitoring.

(c) Insurance.

(1) This subsection shall only apply to a health insurance, health maintenance organization or other health plan required to provide benefits under section 602-A of the act of May 17, 1921 (P.L.682, No.284), known as The Insurance Company Law of 1921.

(2) If an individual who is insured by a health insurance, a health maintenance organization or other health plan, that is doing business in this Commonwealth, the individual may not be deprived of alcohol and other drug abuse and addiction treatment or coverage within the scope of that plan due to the identification of an alcohol or other drug problem which occurs as a result of an assessment under this section.

**(d) Mandatory suspension of operating privileges.** As a condition of participation in an Accelerated Rehabilitative Disposition program, the court shall order the defendant's license suspended as follows:

(1) There shall be no license suspension if the defendant's blood alcohol concentration at the time of testing was less than .10%.

(2) For 30 days, if the defendant's blood alcohol concentration at the time of testing was at least .10% but less than .16%.

(3) For 60 days, if:

(i) the defendant's blood alcohol concentration at the time of testing was .16% or higher;

(ii) the defendant's blood alcohol concentration is not known; or

(iii) an accident which resulted in bodily injury or in damage to a vehicle or other property occurred in connection with the events surrounding the current offense.

(e) Failure to comply.

(1) A defendant who fails to complete any of the conditions of participation contained in this section shall be deemed to have unsuccessfully participated in an Accelerated Rehabilitative Disposition program, and the criminal record underlying participation in the program shall not be expunged.

(2) The court shall direct the attorney for the Commonwealth to proceed on the charges as prescribed in the Rules of Criminal Procedure if the defendant:

(i) fails to meet any of the requirements of this section;

(ii) is charged with or commits an offense under 18 Pa.C.S (relating to crimes and offenses); or

(iii) violates any other condition imposed by the court.

**APPENDIX C - CODE OF ETHICS**

**CODE OF ETHICS**

**BOROUGH OF BELLEFONTE**

All elected and appointed officials and all employees of Bellefonte Borough, Centre County, Pennsylvania, shall be guided in their actions by the following:

**CONFLICT OF INTEREST**

- A. No elected or appointed official or employee of the Borough shall:
  - 1) Engage in any activity or take any action by virtue of their official position from which activity or action the official, or any other person or entity in whose welfare the official is interested, shall benefit or realize a gain or advantage. Such benefit, gain or advantage shall not, however, be construed to be prohibited if the action in question is on behalf of a group of citizens of the Borough and such benefit and relationship is generally known and acknowledged.
  - 2) Solicit or accept, directly or indirectly, any gift, favor, service, commission, or other consideration that might reasonably tend to influence that official in the discharge of their duties of office or appointment.
  - 3) Seek to influence, directly or indirectly, the awarding of any contract, plan, or document where such official or employee is interested or would benefit directly or indirectly, financially, or otherwise, from said contract. Such action is not intended to apply to actions of a member of Borough Council on behalf of a group or class of citizens of the Borough who would benefit from the contract and such benefit and relationship is generally known and acknowledged and acting under the authority of the Borough Code.
- B. Appointed Borough volunteers and/or other acknowledged (by the Borough Council) representative(s) shall disclose to the Borough Council, in writing, any time there is knowledge of a circumstance where either their employer or members of their family may be seeking to do business with the Borough or where their proximity and /or relationship to another property owner or resident in the Borough may unduly influence, directly or indirectly, their official action. Upon such disclosure, the Borough Council may determine that such appointed Borough volunteer and/or representative be separated from participation in such business. **Willful** failure of an appointed Borough volunteer and/or representative to make such disclosure is cause for the Borough Council to seek the resignation and/or removal of such person from the Borough appointment.
- C. Any elected or appointed official of the Borough or employee thereof having any direct or indirect financial interest as a partner or a stockholder of a corporation or an employee of a business entity which proposes to contract with the Borough for the purchase or sale of land, materials, supplies or services of any kind shall fully disclose said interest and shall not vote on said contract. Holdings in a privately held company or partnership of less than \$1,000 or 0.1% of a publicly traded corporation are exempt. Violation of this section shall render the contract void at the discretion of the Borough Council.
- D. The Council member, the Borough Manager and any other elected or appointed official shall, upon taking office, file with the Borough Secretary a statement of direct, indirect, or beneficial ownership of real property in Bellefonte Borough or direct, indirect, or beneficial interest in

any corporation, partnership or joint venture owning real property in Bellefonte Borough. This statement shall be revised promptly as required by any change in ownership.

#### **GUIDELINES FOR ETHICAL PERFORMANCE**

Elected officials and appointed volunteers (including Borough Council acknowledged representatives) of the Borough shall:

- 1) To the best of their ability, learn and observe the laws governing the conduct of officials and employees of the municipalities of Pennsylvania.
- 2) Serve first the advancement of the public interest before the interest of any persons, factions, or parties.
- 3) Abide by policies duly established by the Borough Council and adhere to the standard rules and procedures relating to the performance of Bellefonte Borough governmental functions.
- 4) Strive at all times for civil conduct in keeping with the trust and dignity vested in public service.
- 5) Strive to increase their knowledge and understanding of municipal government and improve their competence in the performance of the functions necessary to the operation of local government.
- 6) Respect all Borough equipment, books, records, and information.
- 7) Not use confidential information, to which they have access by virtue of their public office or position, to their personal advantage nor to the advantage or disadvantage of others.
- 8) Not make available to anyone any services, tangible or intangible, that are not equally available under the law to others.
- 9) Refuse personal gifts, favors, loans, services, payments, and other inducements, made either directly to the official or employee or to a family member of the official or employee where there is reason to believe such gifts, favors or inducements are offered to influence their official actions in favor of the donor. Any in-kind and/or cash gift, favor, tip, service, or other inducements with a value over \$100.00 shall be disclosed to the Borough Manager and/or Borough Council who may require that such item(s) be refused or returned. Nominal token gifts including holiday food baskets, calendars, lunches, and similar items may be accepted.
- 10) Not convey to any person any information or advice not generally available to the public in any transaction, negotiation, or litigation to which the Borough is a party.
- 11) Not use, or permit others to use, the power of public office or employment to solicit contributions from employees on behalf of any candidate for political office or any demand or infer that any Borough employee should solicit contributions on behalf of any candidate for political office.
- 12) Disclose any potential conflict in the discourse of legislative action, which would serve to bring some special benefit by the particular vote/action being rendered. Borough officials should conduct their official and personal affairs in such a manner as to give the clear impression that they cannot be improperly influenced in the performance of their official duties.

I have read the policy adopted by the Borough Council of the Borough of Bellefonte entitled "Code of Ethics". I accept the Code of Ethics and agree to comply with the Code of Ethics. I understand that it is my responsibility to disclose in writing a full description of any activity, interest, or relationship on my part that

could create or create the appearance of a conflict of interest or otherwise violate the provisions of the Code of Ethics or applicable state law as soon as practical after the inception of the activity, interest, or relationship.

To the best of my knowledge and belief, I am not now engaged in any activity, interest or relationship that would create or appear to create a conflict of interest or violation of the Code of Ethics except as indicated below. I therefore expressly agree to act in accordance with this Code of Ethics.

The only situations that could possibly give rise to the appearance of a conflict of interest or violation of the Code of Ethics is/are as follows:

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Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

## STEP V: MULTIYEAR PLAN ADOPTION

### FINANCIAL CONSIDERATIONS

In steps one through three of the STMP planning process, Delta analyzed the Borough's financial records for the period of 2015 through 2020. The emergence of COVID-19 brought about several operational and fiscal challenges for the Borough. Staff was required to work remotely, public works employees were required to operate in shifts to safely distance, while the Police Department was required to maintain operations to ensure public safety remained in place.

Revenues in 2020 were somewhat consistent since the property tax revenue had already been received prior to the mandated shut down of all non-essential services in March. The Borough did, however, experience a decrease in wage tax revenue due to layoffs and wage reductions that occurred within the Region. In 2021, the Borough lost a large employer, Centre Care, who operated the Centre Crest nursing home. Centre Care constructed a \$45 million facility in College Township and moved its operations to that facility in March of 2021. The relocation does create an opportunity for the Borough if the site were to be sold to a private developer and redeveloped.

The Borough was experiencing financial and operational difficulties prior to COVID-19. Like other small boroughs, Bellefonte has a declining tax base with no room for growth; a police department that comprises 45% of the Borough's operating expenses; an older municipal building that does not meet the needs of all departments; a compact Borough with issues related to stormwater management; and antiquated systems.

The Borough does, however, have numerous assets that sets it apart from other communities. The water and wastewater system provide a revenue source to help fund other improvements in the Borough. The Police Department, although costly, provides an opportunity to offer public safety services to surrounding communities.

### OPERATIONAL CONSIDERATIONS

Step IV of the planning process included an analysis of Borough departments to identify any structure, staffing, and operational improvements that could be made to support a streamlined, more effective organization that would be strong and flexible enough to meet the demands of modern practices and constantly changing demands for public services.

### GOALS AND ACTION ITEMS

Based on the results from the Financial Analysis and Management Audits, the Consultant Team has recommended a Five-Year Plan that outlines action steps and sets deadlines for activities necessary to the fiscal and administrative health of the Borough. The Plan focuses on diversifying revenue, improving efficiency through staffing changes, and improving the overall environment in the Borough.

This Plan should be read in conjunction with the Step IV: Management Audit of the Departments and the recommendations that are included in each section.

The Plan identifies four major priorities and includes (1) critical success factors, (2) action steps, (3) the individual(s) responsible for each action step, and (4) the timelines for the action steps.

Considering and implementing these recommendations will take significant effort by Borough officials and staff. Many of the recommendations and goals will challenge the traditional notions and practices that the Borough has adopted overtime, but many of the current practices are ineffective and are no longer useful for cultivating and supporting a modern, highly effective local government organization.

As a result of the study, analysis, and synthesis of material and information from Steps I through IV of the Plan, the following priority goals for the Borough have been identified.

**TOP FOUR PRIORITY GOALS FOR LONG-TERM SUSTAINABILITY**

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**GOAL 1:** Increase Revenues for Long-term Sustainability.

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**GOAL 2:** Develop a Long-term Financial Plan for Capital Projects.

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**GOAL 3:** Improve Borough Operations with Increased Efficiency.

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**GOAL 4:** Develop Long-term Environmental Sustainability.

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**GOAL 1: INCREASE REVENUES FOR LONG-TERM FINANCIAL SUSTAINABILITY**

Goal 1 seeks to increase revenues to ensure the long-term financial sustainability of the Borough. This goal addresses the following recommendations from Step IV:

- Recommendation ED1 – Better Utilize Available Land
- Recommendation ED2 – Develop Local Area Revitalization and Tax Abatement Program
- Recommendation ED3 – Continue to Revitalize Downtown
- Recommendation ED4 – Reform Water Fee Schedule
- Recommendation G9 – Consolidate Municipal Real Estate
- Recommendation PD17 – Secure Funding to Supplement Borough Budget

**TABLE 141 – GOAL 1**

BELLEFONTE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE-YEAR PLAN					
GOAL 1: THE BOROUGH MUST HAVE A SOLID AND SELF-SUSTAINING REVENUE BASE					
TO ACHIEVE THIS GOAL, THE FOLLOWING CRITICAL SUCCESS FACTORS MUST BE ADDRESSED:					
We must have... More diversity in the revenue stream Expanded tax and revenue base Fees that correspond to services provided More efficient infrastructure			We must Create opportunities for new development Identify funds to support operations Identify ways to share, merge, or contract services Ensure fees for services are equitable and fair		
TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 1A	Create incentives and provide opportunities to expand economic development	Councilors Manager	<b>X – Top Priority</b>		
ACTION 1B	Supplement costs of police operations with grants	Police Chief Assistant Manager	X		
ACTION 1C	Develop task force to study feasibility of merged services with Spring Township Police Department	Councilors Manager Mayor Police Chief		X	
ACTION 1D	Develop task force to study contracted services to surrounding municipalities	Councilors Manager Mayor Police Chief		X	
ACTION 1E	Review revenue generated by water system to ensure fees are adequately charged	Councilors Manager	<b>X – Top Priority</b>		
ACTION 1F	Develop non-profit campus	Councilors Manager Assistant Manager			X

***DISCUSSION: CREATING A LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE (LERTA) PROGRAM.***

The Borough has underutilized land and buildings that are not generating real estate or local income tax revenue. The aged housing stock in the Borough is also in need of improvements. Creating a LERTA Program provides an incentive to developers, commercial and industrial property owners, and residents to make needed improvements while increasing the assessed valuations in the Borough.

LERTA is a form of tax abatement permitted under Pennsylvania law. LERTA permits communities to designate areas in which there would be an abatement period on taxes on building improvements or new construction. Abatement periods cannot exceed 10 years. To be successful, LERTA will require the cooperation of all three taxing bodies: Bellefonte Borough, Bellefonte Area School District, and Centre County.

LERTA applies a tax abatement to the value of the increase in property tax assessment due to rehabilitation and construction. Property owners would continue to pay existing real estate taxes on the property, but they would not be fully taxed on improvements until the abatement period ends. Improvements that do not result in an increased assessed value on the subject property do not qualify for LERTA.

Normal and ongoing maintenance to a property is not included in this program. The program runs with the property and if sold, the subsequent owners would still benefit from the remaining years of the abatement period. A LERTA ordinance is developed which provides the parameters for the program, such as:

- Abatement period
- Minimum dollar amount of improvements
- Schedule for abatement
- Targeted investment areas; can be borough-wide
- Application form
- Process for receiving abatement
- Statement that property owners must not be tax delinquent

The Borough can tailor a LERTA program based on the goals and objectives set by Council. Table 142 and Table 143 provide examples of residential and commercial LERTA programs for municipalities located in Pennsylvania.

**TABLE 142 – RESIDENTIAL LERTA EXAMPLES**

RESIDENTIAL LERTA EXAMPLES			
CITY/COUNTY	LENGTH OF PROGRAM	ABATEMENT SCHEDULE	NOTES
Bradford City, McKean County	5 Years	First year: 100%; decreases by 20% each year. After 5th year the exemption terminates.	<ul style="list-style-type: none"> <li>- City-wide program</li> <li>- Ordinary upkeep and maintenance improvements not eligible</li> <li>- Application required when obtaining building permit</li> </ul>
City of Erie, Erie County	10 Years	Abatement: 100% for each year for ten years. After 10th year the exemption terminates	<ul style="list-style-type: none"> <li>- City-wide program</li> <li>- Applicants pay a one-time fee of \$25</li> <li>- Ordinary upkeep and maintenance improvements not eligible</li> <li>- Application required when obtaining building permit</li> </ul>
City of Lancaster, Lancaster County	<p><u>Deteriorated Residential</u>: 10 Years</p> <p><u>New Residential in an Investment Opportunity Area</u>: 7 Years</p> <p><u>New Residential Achieving one or more levels of certification under the International Construction Code 700-2008 National Green Building Standard</u>: 3, 4 and 5 Years</p>	<p><u>Deteriorated Residential Abatement</u>: 1st Year: 100%; decreases by 10% each year. After 10th year the exemption terminates</p> <p><u>New Residential in Investment Opportunity Area</u></p> <p>1st Year – 100% 2nd Year – 90% 3rd Year – 75% 4th Year – 60% 5th Year – 45% 6th Year – 30% 7th year – 15%</p> <p><u>New Residential – National Green Building Standard</u></p> <p>Abatement: 100% for each year depending on certification: Bronze – 3-year abatement; 100% each year Silver – 4-year abatement; 100% each year Gold – 5-year abatement; 100% each year</p>	<ul style="list-style-type: none"> <li>- LERTA targeted for specific areas</li> <li>- Three different programs for residential</li> <li>- Application required when obtaining building permit</li> </ul>
Scranton, Pennsylvania	10 Years	Abatement: 100% for each year for ten years. After 10th year the exemption terminates	<ul style="list-style-type: none"> <li>- Program available on a city-wide basis</li> </ul>

**TABLE 143 – COMMERCIAL AND INDUSTRIAL LERTA EXAMPLES**

COMMERCIAL AND INDUSTRIAL LERTA EXAMPLES			
CITY/COUNTY	LENGTH OF PROGRAM	ABATEMENT SCHEDULE	NOTES
City of Erie, Erie County	10 Years	Abatement varies for City, County and School. 100% each year for City and County; 80% per year for School District	<ul style="list-style-type: none"> <li>- City-wide program</li> <li>- Applicants pay a one-time fee of \$100</li> </ul>
Scranton, Pennsylvania	10 Years	Abatement – 100% for each year for ten years. After 10 <sup>th</sup> year the exemption terminates	<ul style="list-style-type: none"> <li>- Program available on a city-wide basis</li> </ul>
City of Lancaster, Lancaster County	7 Years	1st Year – 100% 2nd Year – 90% 3rd Year – 75% 4th Year – 60% 5th Year – 45% 6th Year – 30% 7th year – 15%	<ul style="list-style-type: none"> <li>- Schedule for deteriorated commercial, property mixed-use; conversion of commercial to mixed-use</li> </ul>

**TABLE 144 – LERTA PROGRAM DEVELOPMENT**

DEVELOPING THE BELLEFONTE LERTA PROGRAM	
ACTION STEP 1A	Develop Guidelines for LERTA Program
ACTION STEP 1B	Meet with School Board to discuss program and seek input into guidelines
ACTION STEP 1C	Meet with Centre County Commissioners to discuss program and seek input into guidelines
ACTION STEP 1D	Hold a public meeting to discuss LERTA program to seek community buy-in and support
ACTION STEP 1E	Develop application materials and guidelines
ACTION STEP 1F	Prepare authorizing ordinances/resolutions for Borough; School; County
ACTION STEP 1G	Adopt resolutions
ACTION STEP 1H	Develop marketing brochures
ACTION STEP 1I	Hold a press conference; invite potential developers, property owners, residents to attend
ACTION STEP 1J	Continue to market and administer the program

**ADMINISTERING LERTA.** The application form for LERTA must be filed at the same time as a building permit. The copy of the application is then forwarded to the Centre County Assessment Office. Upon completion of the improvement, the Assessor’s Office is notified so they can establish a separate assessment for the qualifying improvements for the purpose of calculating the amount of assessment eligible for the tax exemption. The County Assessor will then set the amount of assessment eligible for exemption, record the same on the assessment rolls and notify the taxpayer of the assessment eligible for exemption.

***DISCUSSION: SUPPLEMENTING COSTS OF POLICE OPERATIONS WITH GRANTS***

The police department represents the highest cost for services provided by the Borough. A comparison of the Borough’s cost per person was conducted using 2018 PD costs. (Source: DCED Municipal Statistics). As shown in the Table 145, the Borough public safety costs per person and household is substantially higher than other communities. The Borough must identify ways to both supplement revenue, while determining ways to decrease cost for operations. The latter is discussed in Goal 3.

**TABLE 145 – PUBLIC SAFETY COSTS PER PERSON/HOUSEHOLD**

COMMUNITY	# OF OFFICERS	2018 PD COSTS	POPULATION	COST/PERSON	HOUSEHOLDS	COST/HOUSEHOLD
BELLEFONTE	10.5	\$1,363,735.00	6241	\$218.51	2702	\$504.71
FERGUSON TOWNSHIP	22	\$2,643,852.00	19462	\$135.85	7586	\$348.52
PATTON TOWNSHIP	19	\$2,614,868.00	15805	\$165.45	6307	\$414.60
SPRING TOWNSHIP	7	\$1,008,831.00	8056	\$125.23	3377	\$298.74
STATE COLLEGE BOROUGH (COLLEGE AND HARRIS)	61	\$9,905,488.00	58705	\$168.73	18490	\$535.72
LEWISTOWN BOROUGH, MIFFLIN COUNTY	12	\$898,646.00	8125	\$110.60	3760	\$239.00
HUNTINGDON BOROUGH, HUNTINGDON COUNTY	12	\$1,191,953.00	6937	\$171.83	2664	\$447.43
CARLISLE BOROUGH, CUMBERLAND COUNTY	31	\$3,479,887.00	19198	\$181.26	7531	\$462.08
GETTYSBURG BOROUGH, ADAMS COUNTY	16	\$1,150,639.00	7724	\$148.97	2338	\$492.15

**ACCELERATED REHABILITATION REIMBURSEMENT.**

As stated in the Police Department review in Step IV, the police department currently receives reimbursements for false alarms, extra-duty overtime for the County DUI Task Force and Drug Task Force. School resource officers and overtime costs associated with Penn State activities are also reimbursed.

The police department could also receive reimbursement for Accelerated Rehabilitation Disposition for DUI Arrests. Title 75, the Pennsylvania Vehicle Code, Section 3807, Accelerated Rehabilitative Disposition, Subsection (b) (xi) authorizes imposing a reasonable fee on Driving Under the Influence (DUI) from defendants who are placed on Accelerated Rehabilitated Disposition. The fee is in addition to the fines and costs imposed by the Court for the offense, and reimburses the municipality for costs associated with investigating, processing, and prosecuting DUI offenses.

**POTENTIAL GRANTS FOR EQUIPMENT AND OPERATIONS.**

**PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY (PCCD).** The Pennsylvania Commission on Crime and Delinquency provides planning, training, grants and support services for criminal justice systems and victim services. PDDC grant programs available to local governments include:

- **LAW ENFORCEMENT AND CORRECTIONS BODY WORN CAMERA POLICY AND IMPLEMENTATION PROJECT**  
Examples of Projects Awarded in 2021/2020:
  - Silver Spring Township, Cumberland County: \$24,000
  - Manheim Township, Lancaster County: \$70,828
  - Lower Allen Township, Cumberland County: \$52,000
  - West Goshen, Chester County: \$24,626
- **BRYNE JUSTICE ASSISTANCE GRANTS (JAG) FUNDS**  
Examples of Projects Awarded in 2020
  - Sunbury City, Northumberland: Building Trust Through Transparency and Legitimacy: \$47,553

- New Sewickly Township, Beaver County: Records Management System: \$103,949
- Plumstead Township, Bucks County: Compatible Records Management System: \$106,118
- Lower Saucon Township, Northampton County: Lower Saucon Township and Hellertown Portable Radios: \$148,868
- City of Erie, Erie County: City of Erie Police Intelligence Analyst: \$149,753
- Borough of Steelton, Dauphin County: Steelton Angel Program: \$79,521

***DISCUSSION: STUDYING FEASIBILITY OF MERGING SERVICES WITH SPRING TOWNSHIP***

Municipalities in proximity to Bellefonte include Boggs Township, Benner Township, Union Township, Marion Township, Spring Township, Walker Township. Spring Township is the only municipality that provides its own police services, all other townships are serviced by the Pennsylvania State Police. The FY2021 Budget for Spring Township includes the following department expenses:

- Township Office: \$299,233
- Police Department: \$725,769
- Fire Companies: \$196,133
- Highway/Public Works: \$229,150

The costs for the Spring Township police department (\$725,769) are substantially higher than the other departments. Sharing services or merging the Bellefonte Police Department with the Spring Township department should be further studied. Questions to be answered include:

- What are the core services needed by each community to function properly and effectively?
- What level of service is required by each municipality? For example, Bellefonte serves as the County Seat, does this require a higher level of police services?
- What types of specialized services are required by each community? Does the volume of incidents differ greatly? What is the nature of incidents and how do they differ in each community?
- What is the community’s perception? Will they feel their safety is jeopardized?
- What are the costs involved with each option? Will each community be provided with substantial savings?

Other factors to be taken into consideration include existing labor contracts, potential staff reductions, control of the department (i.e., who will be in charge), and the **perception** that their community will have diminished police services.

The Borough should develop a task force comprised of members of the Bellefonte and Spring Township communities to study the feasibility of merging the police departments.

Another option to consider is the merging of administrative or non-patrol functions. This could include the Police Chief and administrative staff.

***DISCUSSION: CONTRACTING SERVICES TO SURROUNDING MUNICIPALITIES***

There may be an opportunity to provide police services to the municipalities located in proximity to the Borough (e.g., Boggs, Union, Marion, Walker). These services could include:

- **ROUTINE TRAFFIC ENFORCEMENT.** Provide uniformed patrol officers, marked police vehicles, fuel and equipment. The agreement would include times and locations. The enforcement areas would be selected based on a variety of considerations including visual deterrence, known violation areas, any motor crash data, citizen complaints, and knowledge and experience of law enforcement officers.
- **POLICE COVERAGE AND PROTECTION.** Provide full-time public safety and police protection services.

**DISCUSSION: WATER AND SEWER REVENUE**

**WATER RATES**

Step IV provided information related to rates charged by other municipalities who own and operate a water distribution system. Bellefonte currently charges \$5.70 per 1,000 gallons used, plus a \$20.00 flat fee per quarter. Although the usage fee for 1,000 gallons is equitable for all residential properties, the flat fee is not. For example, a residential building serviced by one meter would be charged a flat fee of \$20.00 even though it could have multiple equivalent dwelling units (EDUs). The Borough should amend the water rates to charge \$5.70 per 1,000 gallons used, plus a \$20.00 fee per quarter for each EDU.

The Borough should also consider adjusting the flat fee based on the size of the meter as shown in Table 146.

**TABLE 146 – FLAT FEE RATES**

SIZE OF METER	FLAT FEE CHARGED PER EDU
5/8	\$20.00
3/4	\$30.00
1 inch	\$40.00
1 ½	\$60.00
2	\$80.00

**SEWER RATES**

The sewer fee is charged at a rate of \$134.50 per quarter for both residential and commercial properties. As with the water rates, the sewer charge is not equitable. The Borough should consider charging a base rate of \$134.50 for 9,000 gallons of water used per quarter. An additional surcharge rate should be added for each 1,000 gallons of water used over the base allotment.

**TABLE 147 – SURCHARGE RATES**

	SURCHARGE RATE OF \$5.70/GALLON	SURCHARGE RATE OF \$8.00/GALLON
Resident Using 9,000 per quarter	Flat Fee - \$134.50	Flat Fee - \$134.50
Resident using 12,000 per quarter	Flat Fee - \$134.50 Surcharge - \$17.10 Total Charged - \$151.60	Flat Fee - \$134.50 Surcharge - \$24.00 Total Charged - \$158.50
Commercial Business Using 25,000 per quarter	Flat Fee - \$134.50 Surcharge - \$91.20 Total Charged - \$225.70	Flat Fee - \$134.50 Surcharge - \$128.00 Total Charged - \$262.50

***DISCUSSION: CREATING A NON-PROFIT CAMPUS***

**TARGETING TAX-EXEMPT PARCELS FOR REDEVELOPMENT**

Due to the land-locked status of the Borough, the ability to generate new tax revenue is limited. Real estate tax represents approximately 44% of Borough revenue. It is critical that land within the Borough be used to the highest and best use. The Borough should consider real estate as a primary resource for revenue generation.

**IMPACT OF TAX-EXEMPT PARCELS**

According to the County Assessment Office, 30% of the assessed valuation in the Borough is tax exempt; this equates to 43,530,420 in assessed valuation. Table 148 identifies the amount of tax revenue lost by each taxing body from parcels used for non-exempt uses. The Borough should work with the school district and county to identify non-exempt parcels that could be redeveloped to generate new tax revenue. Centre Crest is a perfect example of a property that should be targeted for redeveloped.

**TABLE 148 – IMPACT OF TAX-EXEMPT PARCELS**

ENTITY	MILLAGE RATE	LOSS IN REVENUE
Bellefonte Borough	17.765	\$773,318
Bellefonte Area School District	50.2131	\$2,185,797.33
Centre County Commissioners	7.84	\$341,278
<b>TOTAL</b>		<b>\$3,300,393</b>

***CREATING A NON-PROFIT CAMPUS.***

The school district currently owns a 107.57-acre parcel located at 1002 Airport Road. This parcel represents an opportunity to create a “non-profit campus” and consolidate government, public safety and education uses into one area.

**Note:** *The relocation would not occur simultaneously. The campus would provide an opportunity for each taxing body to consider locating on the campus when determining the future use of their buildings and facilities. Each taxing body (Agency) has facilities that have reached the end of their useful life. The site should also host passive recreation areas and walking trails that can be used by students, residents, and agency employees.*

The Agencies can also consider co-locating in one building. For example, the County and Borough serve many of the same users. Both require meeting rooms and conference rooms. Combining the County and Borough into one building could result in an overall savings by reducing redundant spaces such as lobbies, meetings rooms, mechanical rooms, elevators, restrooms, parking lots, etc. This would also save expense on architectural and design fees, site development costs and infrastructure.

**TABLE 149 – NON-PROFIT MASTER PLAN**

<b>CREATING THE NON-PROFIT MASTER PLAN</b>	
ACTION STEP 1A	Meet with the School District to discuss the concept. Provide background information on the dollar amount of revenue lost due to the percent of tax-exempt properties
ACTION STEP 1B	Create an interagency task force that includes a representative from each taxing body.
ACTION STEP 1C	Task force would identify: <ul style="list-style-type: none"> <li>- Capital projects and timelines</li> <li>- Agencies that can be co-located</li> <li>- Acreage required by each Agency</li> </ul>
ACTION STEP 1D	Develop a master plan for the Campus. Each Agency would contribute funds toward the completion of the master plan
ACTION STEP 1E	Develop timeline for implementation
ACTION STEP 1F	Develop Memoranda of Understanding for each Agency

**GOAL 2: DEVELOP A LONG-TERM FINANCIAL PLAN**

Step IV provided several recommendations for the operations of the Borough. Goal 2 addresses the following recommendations:

- Recommendation G2 – Develop Municipal Facilities Plan
- Recommendation G5 – Establish Annual Economic Priorities
- Recommendation F2 – Council Members Should Develop a Five-Year Capital Improvements Plan
- Recommendation PD2 – Improve Police Headquarters
- Recommendation PW4 – Assess Borough Streets and Drainage Appurtenances
- Recommendation PW8 – Inventory Sewer Lines/Stormwater Management Facilities; Develop Plan for Replacement of Aged Infrastructure
- Recommendation FD1 – Develop Feasibility Study on Fire Station Consolidation

**TABLE 150 – GOAL 2**

BELLEFONTE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE-YEAR PLAN					
GOAL 2: THE BOROUGH MUST HAVE A LONG-TERM FINANCIAL PLAN FOR CAPITAL PROJECTS					
TO ACHIEVE THIS GOAL, THE FOLLOWING CRITICAL SUCCESS FACTORS MUST BE ADDRESSED:					
We must have... <ul style="list-style-type: none"> <li>- Clearly define, prioritized capital plan</li> <li>- Reasonable schedule for replacements and new projects</li> <li>- A funding strategy</li> <li>- Focus on state and federal opportunities</li> <li>- An energy efficient municipal facility that meets the needs of our departments and residents</li> </ul>	We must be... <ul style="list-style-type: none"> <li>- Committed to a capital planning process</li> <li>- Committed to budgeting for capital needs on an annual basis</li> <li>- Willing to dedicate funds annually</li> <li>- Willing to use borrowing as a strategy for funding</li> <li>- Willing to provide a public building that meets the needs of our employees and residents</li> </ul>				
TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 2A	Conduct an inventory of facilities, roads, water, sewers, and equipment with assessment of conditions, estimated costs, and project replacement schedules	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> <li>- Public Works</li> </ul>	X		
ACTION 2B	Prepare a five-year Capital Plan that includes narrative, schedule, costs, and five-year budget	<ul style="list-style-type: none"> <li>- Manager</li> <li>- Finance</li> <li>- Department Heads</li> </ul>	X		
ACTION 2C	Develop a funding strategy by identifying specific revenue sources to support projects	<ul style="list-style-type: none"> <li>- Manager</li> <li>- Assistant manager</li> </ul>	X	Ongoing	
ACTION 2D	Implement the Capital Plan as part of the annual operating budget	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> </ul>	<b>X - Priority</b>		
ACTION 2F	Update the Capital Plan on an annual basis	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> </ul>	Ongoing		
ACTION 2G	Develop A Facilities Plan for the Borough Municipal Building	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> <li>- Department Heads</li> </ul>	X	Ongoing	

### ***DISCUSSION – INVENTORY ASSETS***

Prior to developing a Capital Improvements Plan (CIP), each department should conduct a thorough inventory of all Borough assets. The inventory should include roads, stormwater management, infrastructure, and equipment. The Facilities Plan will encompass all buildings currently owned and maintained by the Borough. The Inventory Assessment should capture the following information:

- Name of asset (e.g., road, bridge, vehicle, etc.)
- Date acquired
- Normal useful life
- Condition
- Maintenance record
- Department use
- Replacement cost
- This information will provide the foundation for the CIP.

### ***DISCUSSION OF CAPITAL IMPROVEMENTS PLAN (CIP)***

Capital planning is an integral part of the overall budget process and is significantly unique from the annual budgeting process to merit special emphasis and attention. In most local governments, it would not be possible to pay for large-scale capital projects such as roads, sewers, facilities, and large equipment purchases without the development of a CIP. A thorough inventory of all facilities, roads, water, sewers, and equipment with assessment of conditions, estimated costs, and project replacement schedules is the first step in preparing a CIP.

A CIP is a special budget document that is developed and utilized by a local governing body to identify specific capital projects with corresponding funding sources planned to be undertaken over a multiyear period. The plan should outline the estimated cost for each project, and all detail and supporting documentation should be included. The document should identify supporting revenue for the project through identified revenue sources such as dedicated fees, debt financing sources, and potential grant funds. The CIP should also provide a recommended time frame for carrying out the implementation of specific projects.

The CIP process should include all relevant staff and should identify specific goals for the Borough, such as the following:

- Providing a logical and effective replacement and upgrade of major infrastructure systems
- Addressing compliance issues mandated by federal and state agencies for sanitary and storm sewer improvements
- Analyzing possible funding sources for upgrades to facilities
- Planning for the expansion and/or enhancement of facilities and equipment necessary for the provision of the continued quality of municipal services for residents

CIP projects should be funded through sources that match the useful life of the projects. This contrasts with general operating budgets, which are funded through annual tax levies, fees, and miscellaneous revenue. The following are logical funding sources for CIP projects:

- Capital reserves
- Dedicated fees (e.g., sewer fees)
- Long-term general obligation bonds
- Short-term loans and lease purchase agreements
- Grants from federal, state, local, and private sources

The schedule and prioritization of CIP projects should be based on available funding, public benefit, and funding restrictions. A CIP form should be prepared by the Borough Manager and Treasurer to solicit input from the department heads. All projects would then be evaluated and ranked.

**TABLE 151 – CAPITAL IMPROVEMENTS PLAN**

BELLEFONTE CAPITAL IMPROVEMENTS PLAN (EXAMPLE)											
2022 TO 2026											
ITEM #	PROJECT NAME	PROJECT COST	SOURCE OF FUNDS	GRANT	MATCH	SOURCE OF MATCH	FY 22	FY 23	FY 24	FY 25	FY 26
1	Reconstruction of Sidewalks – Bishop Street	\$1,200,000	PennDOT MTF	\$840,000	\$360,000	Liquid Fuels		x			
2	Purchase of Software – Police Department	\$130,000	DCED – STMP	\$65,000	\$65,000	PCCD	x				

There following areas should be included in the CIP:

**ROAD IMPROVEMENTS**

The Borough does not have a current Pavement Management Plan that would provide an assessment of the roadways within the Borough and determine an acceptable improvement schedule for each. Once the assessment is complete, the Borough can schedule road improvements over the next five years.

**STORM WATER IMPROVEMENTS**

The Borough should develop a Stormwater Management Plan to improve and maintain stormwater management systems in the Borough. This would include inlets, catch basins, piping, etc.

**PARK FACILITIES**

The Borough should continue to identify parks, recreation, and open space needs

**MAJOR EQUIPMENT**

A Capital Replacement Program should be put in place for all municipal vehicles (*Public Works, Code Enforcement, and Police Department*). The Borough should develop a Capital Replacement Program to:

- Ensure there is a constant infusion of new equipment
- Ensure that employees are driving and operating equipment that is safe
- Reduce maintenance costs for the fleet as a whole

- Allow management to have more certainty regarding the costs of vehicles when putting together the annual general fund budget

**TECHNOLOGY**

The Borough should develop a long-term replacement policy for all computer hardware and software and incorporate the upgrades in the Plan. There are recommendations for software programs that will enable the public works and police department to improve operations. These software programs and future upgrades should also be included in the Capital Plan.

Once all the capital planning needs are identified, priced, and scheduled, the Borough should develop a funding strategy for these items over the next five years. This strategy should include transfers from other revenue funds, general obligation borrowing, and the solicitation of grant funds at the state and federal levels.

***DISCUSSION: FUNDING THE CAPITAL IMPROVEMENTS PLAN***

The following are sources of state and federal funding that can be used to fund expenditures identified within the Capital Improvement Plan.

**THE PA DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT (DCED)** provides funding through various programs including:

- **MULTIMODAL TRANSPORTATION FUND (MTF).** Provides grants to encourage economic development and ensure a safe and reliable system of transportation is available.
- **FLOOD MITIGATION PROGRAM (FMP).** Used for projects authorized by flood protection authority, Department of Environmental Protection, and US Army Corps of Engineers.
- **GREENWAY, TRAILS AND RECREATION PROGRAM (GTRP).** Grants for planning, acquisition, development, rehabilitation and repair of greenways, recreational trails, open space, parks, and beautification projects.
- **MUNICIPAL ASSISTANCE PROGRAM (MAP).** Provides funding to assist local governments to plan for and efficiently implement a variety of services and improvements. Funding is available for three groups of activities: shared services, community planning and floodplain management
- **PA SMALL WATER AND SEWER.** Provides funding for small water, sewer, storm sewer and flood control projects. Eligible projects are those that have a total project cost of not less than \$30,000 and not more than \$500,000.
- **LOCAL GOVERNMENT CAPITAL PROJECT LOAN PROGRAM (LGCPL).** Provides low-interest loans to local governments for equipment and facility needs. Maximum of \$50,000 or 50% of the cost to purchase equipment; can be borrowed for period not to exceed the useful life. Maximum of \$100,000 or 50% of cost to renovate a facility; can be borrowed for a period of not more than 15 years. Interest rate is 2%.
- **PENNSYLVANIA INFRASTRUCTURE BANK (PIB).** Managed by PennDOT, PIB provides low-interest loans for design, engineering, right-of-way and repair, reconstruction and construction of public roads, bridges, traffic signals and transportation systems.
- **PENNVEST.** Provides low-interest loans and grants for new construction or improvements to publicly owned water, stormwater, or sewage treatment facilities. PENNVEST also provides loan funding to remediate brownfields sites.

- **RENEWABLE ENERGY PROGRAM (REP).** Provides financial assistance in the form of grant and loan funds that will be used by eligible applicants to promote the use of alternative energy in the Commonwealth. Provides funding for geothermal technologies including closed loop geothermal heat pump systems that use the ground, ground water and underground mine water as an energy source.
- **SOLAR ENERGY PROGRAM (SEP).** Provides financial assistance in the form of grant and loan funds that will be used by eligible applicants to promote the generation and use of solar energy and the manufacture or assembly of solar equipment in the Commonwealth.
- **STRATEGIC MANAGEMENT PLANNING PROGRAM (STMP).** Provides funding for multi-year management plans, as well as:
  - Development of multi-municipal or regional intergovernmental cooperation initiatives and cost sharing strategies
  - Implementation activities recommended with the adopted Strategic Management Planning Program
  - Training and capacity building activities that meet basic requirements to assist in the implementation of plan recommendations
  - Contracts with professional services consultants to develop and implement recommendations related to eligible activities contained in an adopted Strategic Management Planning Program

**THE PA DEPARTMENT OF TRANSPORTATION (PENNDOT)** provides funding through the following programs (in addition to PIB):

- **MULTIMODAL TRANSPORTATION FUND (MTF).** Provides dedicated funding for bicycle and pedestrian improvements and allows targeted funding for priority investments in any multimodal mode.
- **GREEN LIGHT-GO.** Provides state funds for the operation and maintenance of traffic signals along critical and designated corridors on state highways. Note: Bellefonte Borough has several signals located in a critical corridor (e.g., Bishop Street, High Street and North Water Street)
- **AUTOMATED RED-LIGHT ENFORCEMENT (ARLE).** Provides a competitive reimbursement grant program with no match requirement. Eligible project costs include roadway, safety, mobility and capacity upgrades, bicycle and pedestrian improvements and traffic signal improvements.

**THE DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES (DCNR)** provides funding for community parks and recreation including trails and greenways, ballfields, playgrounds, and community swimming pools.

**THE PENNSYLVANIA COMMISSION ON CRIME AND DELINQUENCY** provides funds for equipment and technology to support police departments

**THE OFFICE OF THE BUDGET** administers the Redevelopment Assistance Capital Program (RACP), a grant program that can be used for the acquisition and construction of regional economic, cultural, civic, recreational, and historical improvement projects. RACP supports larger development projects that have a total project cost in excess of \$1 million.

**THE UNITED STATES DEPARTMENT OF AGRICULTURE (USDA)** provides low interest loans and grants for COMMUNITY FACILITIES SUCH AS MUNICIPAL BUILDINGS, FIRE DEPARTMENTS AND SCHOOLS.

**UNITED STATES DEPARTMENT OF JUSTICE** provides funding for equipment and technology to support police

departments. Information regarding grant availability is also routinely distributed through the International Association of Chiefs of Police and the Pennsylvania Chiefs of Police Association.

***DISCUSSION – STRATEGIC PLANNING SESSION***

The Bellefonte Borough budget should be developed around annual goals and objectives set by Council in collaboration with the Borough Manager. These goals and objectives should be derived from the plans and studies which have been/will be developed over the years.

Council should schedule and hold a Strategic Planning Session prior to the process of developing the annual budget.

**TABLE 152 – STRATEGIC PLANNING PROCESS**

ANNUAL STRATEGIC PLANNING PROCESS		
TASK	TIMEFRAME	OUTCOMES
Strategic Planning Session	June – July	Goals and objectives for next fiscal year; provide direction for annual budget.
Budget Preparation	July – October	Budget incorporates priorities identified within the Strategic Planning Session
Budget Adoption	November – December	Adopted budget
Annual Review	January	Borough Manager provides annual report on activities related to goals set by the Strategic Plan

***DISCUSSION – DEVELOPMENT OF A FACILITIES PLAN***

Interviews with staff and members of Council resulted in the recommendation that major improvements to the Borough municipal building are required. These improvements would address the space requirements for the police department, flow through the municipal building, limited ingress/egress, and a facility that is not energy efficient.

The Borough should hire a professional to develop a Municipal Facilities Plan. This plan would provide a facility audit and identify deficiencies within the municipal building. The Plan should include a feasibility analysis to determine if a new building should be constructed, or improvements should be made to the current facility. When complete, the results of this Plan would be incorporated into the CIP.

### ***GOAL 3: IMPROVE BOROUGH OPERATIONS WITH INCREASED EFFICIENCY***

This goal seeks to address the following recommendations made in Step IV of the STMP planning process:

- ◆ ***Recommendation G3***– *Provide In-Depth Training Opportunities for Incoming Councilors*
- ◆ ***Recommendation G5*** – *Expand Public Communication Through Surveys*
- ◆ ***Recommendation G6*** – *Formalize Committee Reports*
- ◆ ***Recommendation F1*** – *The Borough Should Ensure All Professional, Trained Staff in Key Positions are Cross-Trained*
- ◆ ***Recommendation F4*** – *Develop and Implement a Proper Cash Management Policy*
- ◆ ***Recommendation F5*** – *The Borough Should Review and Update Standard Operating Procedures and Job Descriptions*
- ◆ ***Recommendation PD3 through PD15*** – *Includes Recommendations for Updating Standard Operating Procedures and Policies*
- ◆ ***Recommendation PD16*** – *Strategic Plan for Police Department*
- ◆ ***Recommendation PW1*** – *Ensure Proper Training for Staff*
- ◆ ***Recommendation PW 7*** – *Formalize Refuse Collection Routes*
- ◆ ***Recommendation PW9*** – *Survey residents regarding parks and recreational facilities*
- ◆ ***Recommendation PW11*** – *Utilize an Electronic Management System*

**TABLE 153 – GOAL 3**

BELLEFONTE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE YEAR PLAN					
GOAL 3: THE BOROUGH MUST IMPROVE ITS INTERNAL OPERATIONS AND INTERACTIONS WITH THE COMMUNITY					
TO ACHIEVE THIS GOAL, WE MUST ADDRESS THE FOLLOWING CRITICAL SUCCESS FACTORS:					
We must ... Ensure Council and staff are well trained in providing municipal services Have a defined Communication Plan Ensure transparency with operations of all boards, commissions, and ad-hoc committees Ensure standard operating procedures and policies are in place for Police and Finance Departments Ensure departments operate efficiently and in compliance with state and federal guidelines Ensure all parks and recreational facilities meet the needs of residents	We must be... Supportive of new ideas Willing to adopt policies to ensure greater efficiencies are provided within each department Willing to invest in Council and staff Willing to change current practices				
TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 3A	Provide opportunities for continuing training and education for all Council members and staff.	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> </ul>		X	
ACTION 3B	Ensure employee performance reviews are completed for Manager, Police Chief, Assistant Manager, and all department heads.	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Assistant Manager</li> </ul>	Ongoing		
ACTION 3C	Identify and implement technology upgrades for Public Work Department	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Finance</li> </ul>	<b>X - Priority</b>	Ongoing	
ACTION 3D	Adopt recommendations for Police Department	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> </ul>	<b>X – Priority</b>		
ACTION 3E	Adopt a Code of Ethics	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> </ul>	X		
ACTION 3F	Adopt a Cash Management Policy	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Finance</li> </ul>	X		
ACTION 3G	Conduct surveys with residents.	<ul style="list-style-type: none"> <li>- Manager</li> <li>- Assistant Manager</li> <li>- Department Heads</li> </ul>	X	Ongoing	
ACTION 3H	Formalize reporting system for boards, commissions, and ad-hoc committees	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> </ul>	X		

### ***DISCUSSION – CONTINUING EDUCATION AND TRAINING FOR STAFF AND COUNCILORS***

All Borough employees, during their tenure, should be able to participate in continuing education courses and conferences directed to enhancing the knowledge, skills and abilities associated with the responsibilities of public office.

All members of municipal governing bodies, upon initial election, should complete a training course for newly elected officials. All officials, during their terms of office should be encouraged to participate in continuing education courses and conferences with the intent to enhance their knowledge, skills and abilities associated with their responsibilities as a Borough Councilor.

### ***DISCUSSION – ANNUAL PERFORMANCE REVIEWS***

The Borough Council, annually and formally, in writing, will provide the Borough Manager, Assistant Borough Manager, and Police Chief each with an evaluation of his/her performance. This evaluation is based upon predetermined, measurable goals and objectives, expectations to which both parties previously have agreed. Additionally, Borough Council, Borough Manager, and department heads should periodically review municipal services and administrative functions to determine whether existing operating methods are the most efficient and effective way to provide services and activities.

### ***DISCUSSION – TECHNOLOGY UPGRADE – PUBLIC WORKS DEPARTMENT***

Apart from the finance department, the Borough operates using a paper-based, manual reporting and scheduling system. Technology upgrades will enable a more efficient, cost-effective, and environmentally sustainable method of administering Borough departments and services.

There are several software programs that exist for the needs of the Borough, most notably Cartegraph, iWorQ, and GovPilot. Whereas Cartegraph and iWorQ provide services packaged in one program, GovPilot allows the Borough to choose the most appropriate modules à la carte. Due to the high degree of customization inherent to GovPilot, its associated costs vary greatly.

#### **IWORQ**

- Case Management
- Fee Maintenance
- GIS
- Inspection Management
- Letter Generation
- Planning & Zoning
- Violation History
- Weed Abatement Control

#### **CARTEGRAPH**

- Compliance Management
- Equipment Maintenance
- Fixed Asset Management
- Job Costing
- Project Management
- Service Request Management
- Work Order Management

Additionally, another program, Kronos webTA, allows for automatic and efficient employee time tracking, attendance, and labor management. Some of the features of Kronos webTA include:

- ◆ *Automatic population of timesheets from pay period to pay period*
- ◆ *Validation of timesheets based on Borough rules for pay plans, employee leave, and flexible schedules*
- ◆ *Online employee leave and premium pay requests*
- ◆ *Automated leave balance and employee timesheet updates following leave requests*
- ◆ *Support for leave transfer programs*

**FIGURE 18: SERVICES PROVIDED BY GOVPILOT**

<b>Parks and Recreation</b>	<b>Code Enforcement</b>	<b>Court Management</b>	<b>Fire Department</b>	<b>GIS</b>	<b>Government</b>
Billing & Invoicing	Case Management	Calendar Management	Custom Map Views	Color Coding	Compliance Management
Employee Management	Document Management	Appeal Boards	Event Calendar	Internet Mapping	Inventory Management
Facility Management	GIS	Case history	Pictometry Imagery	Labeling	Permit Issuance
Membership Management	Letter Generation	Docket Management	Search	Map Sharing	Self Service Portal
Rental Management	Planning & Zoning	Fines Management	Equipment Tracking	Census Data Integration	Utility Billing
Contract Management	Weed Abatement Control		Facility Pre-planning Data	Geocoding	Code Enforcement
Event Management	Code Maintenance		Scheduling	Image Management	License Issuance
League/Team Management	Fee Maintenance			Map Creation	Purchasing & Receiving
Registration Management	Inspection Management			Spatial Analysis	Taxation & Assessment
	Photo Management				Work Order Management
	Violation History				
<b>Municipal</b>	<b>Parking Management</b>	<b>Permit</b>	<b>Public Works</b>	<b>Volunteer Management</b>	
Animal Licensing	Citation Tracking	Automated Routing	Contract Management	Attendance Tracking	
License Issuance	Event Management	Building Permits	Customer Database	Calendar Management	
Permit Issuance	Permit Management	Business License	Document Management	Communication Tools	
Property Database	Reservations Management	Code Enforcement	Equipment Maintenance	Event Management	
Code Enforcement	Ticketing	Customer Portal	Fixed Asset Management	Member Directory	
Inventory Management	Violation Tracking	Expiration Date Tracking	Project Management	Membership Management	
Parking Management	Payment Processing	Inspection Management	Service Request Management	Mobile Access	
Planning & Zoning		Mobile Access	Work Order Management	Recognition Management	
Taxation & Assessment		Online Applications		Registration Management	
Work Order Management		Online Payments		Scheduling	
		Parking Permits		Self Service Portal	
		Renewal Management		Volunteer Recruiting	

### ***DISCUSSION – POLICE DEPARTMENT RECOMMENDATIONS***

The following recommendations are intended to improve the financial health and operations of Police Department functions.

#### **POLICIES AND PROCEDURES**

The Police Department should take the following steps to improve operations, and ensure the Department is meeting all state and federal guidelines (See Step IV for additional detail):

- ◆ *Upgrade/establish new directives in the Standard Operating Procedures Manual (Process)*
- ◆ *Upgrade policy regarding complaints against members, malfeasance, neglect of duty, discipline, and accountability*
- ◆ *Upgrade the policy regarding temporary holding area and in-custody persons*
- ◆ *Establish a written policy for public information*
- ◆ *Establish written policy for community policing*

- ◆ *Establish written policy for the Field Training Officer Program*
- ◆ *Establish written policy and implement an employee performance evaluation process*
- ◆ *Establish written policy for confidential informants*
- ◆ *Establish written policy for employee drug policy*
- ◆ *Establish written policy for bias-based policing*
- ◆ *Establish written policy to ensure compliance with Pennsylvania legal mandates*

**OPERATIONS AND INTERACTION WITH THE PUBLIC**

As identified in Recommendation PD1 of Step IV, the department should conduct community surveys to identify operational issues the community would like to have addressed. These surveys will also provide insight into the community’s perception of the delivery of public safety services.

**PLANNING FOR DEPLOYMENT OF OFFICERS**

The Department and Borough would benefit from a well-designed plan for deploying the appropriate number of officers and supervisors in the most cost-effective manner by shift and patrol area. Consideration should be given to temporal and geographic incidence of crime, demands for non-crime services and policing philosophy. The IACP methodology for developing the staffing plan is recommended.

The Police Department comprises approximately 40% of the annual Borough budget. A comparison of police departments in Centre County, as well as smaller boroughs within the Commonwealth that serve as the county seat was conducted. The analysis took into consideration the number of officers, population and 2018 Police Department costs to determine the cost per person and households. The cost per person is substantially higher in Bellefonte Borough than other communities of similar size. For example, Lewistown Borough with a population of 8,125 has a substantially lower cost per person (\$110.60) and household (\$239.00). Police services are a critical and important service provided to Borough residents. Municipalities that employ their own officers struggle with the rising costs of solely providing these services. The Borough should use the resources of a professional consultant to assist in conducting a thorough analysis of its police department to ensure it meets the needs of the community while relieving some of the financial burden. The plan would review the following:

- ◆ *Required staffing levels based on population and level and severity of crime*
- ◆ *Use of part-time officers*
- ◆ *Use of software systems to enable greater efficiencies and reduce administrative paperwork*
  - Kronos Workforce TeleStaff for Public Safety is a program designed to schedule police department personnel automatically and electronically. Furthermore, the program allows for automatic assignment of overtime positions based on assigned rules while tracking designated overtime for auditing purposes.
  - This will address issues related to:
    - Scheduling
    - Management of overtime
    - Ensuring reimbursements are accurate
- ◆ *Using the State Police Department to provide coverage during the overnight hours; based on previous call volumes and severity of crime*

This process will also help develop a realistic schedule to address areas to be improved, among which should include a process for acquiring accreditation from the Pennsylvania Law Enforcement Accreditation Commission.

### ***DISCUSSION – ADOPT A CODE OF ETHICS***

A code of ethics should be adopted that sets the ethical policy for the operation of the Borough. At a minimum, the code of ethics should include the following standards:

- ◆ **CONFIDENTIALITY AND DISCLOSURE.** *No public official or employee shall disclose, or use for his or her own benefit, or the benefit of others, confidential information acquired by reason of his or her public position.*
- ◆ **GIFTS.** *No public official or employee shall accept a gift*
  - from a person seeking to obtain a contract, grant, loan, employment, or any financial relationship from or within the municipality;
  - from a person or business having a financial relationship with the municipality;
  - from a person or business whose operations or activities are regulated or inspected by the municipality;
  - from a principal and/or attorney in proceedings in which the municipality is an adverse party; or
  - from any person or business where the performance or non-performance of any official duty may be affected or influenced.

**FINANCIAL DISCLOSURE.** *The requirements for disclosure of financial interests shall be those set forth in legislation of the Commonwealth of Pennsylvania. All financial disclosure forms are filed by the required dates.*

**Conflict of Interest.** *No public official or public employee shall engage in any business transaction or private employment, or shall have any financial or other private interest, direct or indirect that are in conflict with the proper discharge of his or her official duties. Nor shall public officials or public employees use, or attempt to use, their position to obtain financial gain, a contract, license, privilege, or other private or personal advantage, either direct or indirect. Nor shall a public official or public employee attempt to influence the course of any proposed legislation in which he or she, or a family member or business associate, has a present or potential interest, direct or indirect.*

**Disclosure.** *Every public official or public employee shall publicly disclose any direct or indirect financial or other private interest in any proposed legislation coming before the governing body, and public officials shall not participate in the vote for legislation in which they have such an interest.*

*No public official or employee shall exert his or her influence to gain, or attempt to gain, preferential treatment on behalf of an applicant for municipal employment. And, after the effective date of this code of ethics, no family member of an elected official shall be permitted to obtain employment with the municipality, or any authority of the municipality or joint authority where the municipality is a member.*

*No public official or public employee shall, for a fee or other compensation, use the influence of his or her official position to provide a special service or favor to an individual.*

### ***DISCUSSION ADOPTING INTERNAL CONTROL PROCEDURES***

The Borough should develop a checklist on current internal control procedures to determine the proper checks and balances that are in place to minimize financial risk. If a policy does not exist, the Borough should develop one to address the following areas:

- ◆ *Defining duties for key employees*
- ◆ *Developing an organizational chart which set forth the actual lines of responsibility*

- ◆ *Development procedures to maintain accounting records to include:*
  - Procedures that govern the maintenance of accounting records
  - Accounting records, undeposited checks and other valuables secured in a limited access area
- ◆ *Duties are separated so that no one individual has complete authority over an entire financial transaction*
- ◆ *Controls in place to prevent expenditure of funds in excess of the approved, budgeted amount*
- ◆ *Obtaining fidelity bond coverage for all officials and employees who handle Borough funds. The amount of bond should correspond to the amount of money the individual handles. Bonding requirements should be reviewed every year and new bonds obtained on an annual basis.*

#### **PURCHASING**

- Prenumbered purchase orders for all items of cost and expense; nothing should be purchased without pre-approval from Manager and/or department head
- Ensuring invoices are matched with prenumbered purchase orders
- Limiting dollar amount that can be purchased without the need for approval

#### **ACCOUNTS PAYABLE**

- Establishing control over incoming vendor invoices
- Cross referencing checks with purchase orders and invoices

#### **CASH DISBURSEMENTS/RECEIPTS**

- Separating Duties
  - Different persons prepare checks, sign checks, reconcile bank accounts
  - Only one person has access to cash receipts
  - Cash receipt book is pre-numbered and checked with deposit by separate person handling cash receipts
- Disbursements are properly supported by evidence of receipt and approval of the related goods and services
- Blank checks **are not** signed
- At a minimum two signatures are required on all checks; person preparing check is not authorized to sign the check. At no time should a stamp be used in lieu of original signature

### ***DISCUSSION – SURVEYS***

#### **PARKS, RECREATION AND OPEN SPACE**

The Borough should conduct surveys to better understand the recreational needs of Borough residents. The results from the public survey will enable the Borough to better understand the community's outdoor recreation habits and desires for future outdoor recreation investments. The survey will also highlight the important of outdoor recreation for Borough residents, where and how often they participate in outdoor recreational activities, and preferences for future investment.

The survey should not exceed 10 pages. Residents should be notified by direct mail and be asked to respond online via a Survey Monkey link or residents can request a paper survey that can be mailed with a postage-paid envelope to return the survey. Results for the survey should be posted on the Borough website.

Based on the results of the survey, the Borough should develop a list of improvements to be included within the Capital Improvements Plan.

**GENERAL PERCEPTION**

The Borough should also conduct general surveys to understand the public's perception of the levels of service provided by the Borough. These surveys should be done at least once every four years.

***DISCUSSION – FORMALIZED REPORTING SYSTEM***

All boards, committees, and commissions should adopt bylaws, rules, and/or regulations, approved by Borough Council that, among other things, establish goals, fix responsibilities of members, provide for the orderly conduct of business, and set procedures for regularly reporting to the governing body on their work. Included in these procedures is a requirement for an annual report to the legislative body. Among other things, this report should review the work of the group, identify major issues, and discuss goals and objectives for the coming year.

**GOAL 4. DEVELOP LONG-TERM ENVIRONMENTAL SUSTAINABILITY**

**TABLE 154 – GOAL 4**

BELLEFONTE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE YEAR PLAN					
GOAL 4: THE BOROUGH MUST BECOME MORE ENVIRONMENTALLY SUSTAINABLE AND RESILIENT					
TO ACHIEVE THIS GOAL, THE FOLLOWING CRITICAL SUCCESS FACTORS MUST BE ADDRESSED:					
<p>We must have...</p> <p>Building stock that is well maintained and energy efficient</p> <p>An Energy Plan to reduce the Borough Green House Gas Emissions</p> <p>A plan to reduce waste and improve recycling efforts</p> <p>A Plan to reduce energy consumption in our water and wastewater systems</p> <p>A Communication Plan to encourage the use of transit</p>	<p>We must be...</p> <p>committed to investing in the community</p> <p>Committed to exploring new solutions</p> <p>committed to change in habits</p> <p>climate change: committed to making a difference</p>				
TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 4A	Develop a building rehabilitation program.	<ul style="list-style-type: none"> <li>- Assistant Manager</li> <li>- Code Enforcement</li> </ul>	X		
ACTION 4B	Develop energy production to reduce energy costs within Borough facilities	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Public Works</li> </ul>		X – coordinate with facility’s plan	
ACTION 4C	Reducing waste and improving recycling	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Public Works</li> </ul>	X		
ACTION 4D	Upgrade water and wastewater management	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Public Works</li> </ul>		X – coordinate with facility’s plan	
ACTION 4E	A Plan to reduce stormwater runoff, remove pollutants, and improve water quality	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Police Chief</li> <li>- Public Works</li> </ul>		X	
ACTION 4F	Transportation: Encouraging use of transit and converting fleet to electric		X-transit	X-electric vehicles	

### **DISCUSSION – BUILDING REHABILITATION PROGRAMS**

Because of the age of its building stock, the Borough should identify and secure funding to develop a Building Rehabilitation Program. Due to potential funding sources, this program should be targeted toward buildings that represent a threat to public safety. Property owners who are current with their property taxes would be eligible to participate in the program. The Building Rehabilitation Program would include commercial, industrial, and residential units.

To encourage participation in the program, the borough should provide grants that would be structured as deferred loans at 0.0% interest for a period of 10 years. The loan would be unconditionally forgiven at a rate of 10% per year. Should the property be sold prior to the end of the 10-year term, all unforgiven principal and interest would become due and payable. The Borough Code Enforcement Department (CRCOG) would serve as inspectors for the Building Rehabilitation Program.

Bellefonte Borough is a state Act 179 entitlement municipality. The annual allocation to the Borough is approximately \$100,000. The County Planning Department administers the Community Development Block Grant (CDBG) program on behalf of the Borough. CDBG funds can be used for both commercial and residential building programs. Every CDBG-funded activity must qualify as meeting one of the three national objectives of the program:

- Benefit to Low- and Moderate-Income (LMI) Families
- Elimination of Slum and Blight
- Urgent Threats to Public Safety

### **COMMERCIAL AND INDUSTRIAL CDBG PROGRAM**

According to CDBG guidelines, to comply with the national objective of elimination or prevention of slums or blight on a spot basis, the activity must meet the following criteria:

- ◆ *Activity must be designed to eliminate specific conditions of blight or physical decay*
- ◆ *Activity must be limited to the following:*
  - Acquisition
  - Clearance
  - Relocation
  - Historic preservation
  - Rehabilitation of buildings, but only to the extent of eliminating specific conditions detrimental to public health and safety

The Borough should identify buildings that fall into these activities and encourage property owners to participate in the Building Rehabilitation Program.

### **RESIDENTIAL HOUSING REHABILITATION PROGRAM**

Along with the Borough CDBG allocation, the following sources can be used to develop a Housing Rehabilitation Program.

- ◆ ***Pennsylvania HOME Program.*** *A federally funded program that provide grants to preserve housing for low and very low-income households. Maximum grant under the program is \$500,000. The program requires 25% local match.*

- ◆ **Keystone Communities Program (KCP).** *Development Grants can be used for the rehabilitation of owner-occupied residential properties for LMI homeowners. Maximum grant under the program is \$300,000. Note: Can be used to match the HOME program.*
- ◆ **Pennsylvania Housing Affordability and Rehabilitation Enhancement Fund (PHARE) PHARE Program Realty Transfer Tax Fund (Act 58 of 2015).** *One of the PHARE program goals is to strengthen existing housing stock and address long term affordability based on local housing market conditions. According to the PHARE guidelines, funds can be used for preservation/rehabilitation/renewal as follows:*
  - Rehabilitation of existing housing stock including owner-occupied rehabilitation
  - Demolition of blighted, abandoned or otherwise at-risk housing
  - Reclaiming or renewal of brownfields or vacant land where housing was once located for community green space

The Borough should identify targeted areas for the housing rehabilitation program and conduct an assessment to understand the magnitude of funds needs to advance this program. The Borough should also develop Program Guidelines in advance of applying for funding.

Eligible Costs for Housing Rehabilitation include:

- ◆ *Meeting the rehabilitation standards*
- ◆ *Meeting applicable codes, standards, and ordinances*
- ◆ *Essential improvements*
- ◆ *Energy-related improvements*
- ◆ *Lead-based paint hazard reduction*
- ◆ *Accessibility for disabled persons*
- ◆ *Incipient repairs and general property improvements of a non-luxury nature*
- ◆ *Site improvements and utility connections*
- ◆ *Soft costs*
- ◆ *Preparation of specifications and job progress inspections by CRCOG*

In June 2020, the U.S. Department of Housing and Urban Development released guidelines for incorporating healthy housing principles and practices in housing rehabilitation programs. The guidelines identify rehab practices that minimize contaminants and materials that may cause injury. The eight guiding principles are intended to keep homes dry, contaminant free, pest free, well ventilated, clean, safe, well maintained and thermally controlled. These guidelines can be used by the Borough to develop a housing rehabilitation program to improve housing stock while protecting the health and safety of its residents.

**DISCUSSION – ENERGY PRODUCTION**

In conjunction with the Building Rehabilitation Program, the Borough should seek to improve its energy efficiency and production; the goal should be to supply at least 50% of municipal electricity consumption via local renewable generation. DCED offers several programs that supply funding for just such projects (Table 155).

**TABLE 155 – DCED ENERGY PROGRAMS**

PROGRAM	PROGRAM FOCUS	FUNDING
High Performance Building Program (HPB)	HPB provides financial assistance in the forms of grants and loan funds to underwrite the cost premiums associated with the design and construction or major renovation of high-performance buildings in the state.	Grants for high performance building projects cannot exceed \$500,000 or 10% of the total eligible building construction/renovation costs, whichever is less.
Renewable Energy Program (REP)	REP provides financial assistance in the forms of grant and loan funds to promote the use of alternative energy (geothermal technologies and wind energy projects) in Pennsylvania.	Grants for wind energy generation or distribution projects up to \$1 million, or 30% of the total project cost, whichever is less. Grants for planning and feasibility studies up to 50% of the total cost of the planning project or \$175,000, whichever is less.
Solar Energy Program (SEP)	SEP provides financial assistance in the form of grant and loan funds to promote the use of solar energy in Pennsylvania.	Grants for solar energy generation or distribution projects shall not exceed \$1 million or \$1.50 per watt, whichever is less.
Alternative and Clean Energy Program (ACE)	ACE provides financial assistance in the form of grant and loan funds that will be used by eligible applicants for the utilization, development, and construction of alternative and clean energy projects in the state.	Grants for any alternative energy production or clean energy project shall not exceed \$2 million or 30% of the total project cost, whichever is less.

***DISCUSSION – REDUCING WASTE***

**HABITAT FOR HUMANITY – RESTORE PROGRAM**

The Habitat for Humanity ReStore Program enables the recycling of reusable building materials such as doors, appliances, cabinets, countertops, lighting, plumbing, flooring, and windows that might have worked its way into the Borough landfill. This program is a win-win for residents and the community. The Borough should promote the ReStore Program to residents to ensure they donate unused items, and/or check the site for items that might be useful in their home. Information about ReStore can be included on the following:

- ◆ *Link on the Borough’s website*
- ◆ *Monthly on the Borough’s Refuse, Sewer and Water Bills*
- ◆ *Annual newsletters*
- ◆ *Earth day promotions*

## **COMMUNITY WORKSHOPS**

To promote recycling, including the ReStore Program, the Borough should host annual community workshops on composting, recycling, and low-waste lifestyle changes. The Pennsylvania Department of Environmental Protection provides technical assistance up to \$7,500 to improve recycling and composting programs. For example, State College utilized funding to develop an educational program for restaurant recycling and composting. Educational materials included a guidebook, posters, brochures, and videos. Ultimately, the goal is to reduce solid waste generation by at least 15% by 2050.

## **DISCUSSION – UPGRADE WATER, WASTEWATER AND STORMWATER SYSTEMS**

### **WATER AND WASTEWATER SYSTEMS**

In 2020, the electricity expense for the wastewater treatment plant exceeded \$300,000, the water treatment plant was \$210,000. A significant amount of energy is used to operate the pumps, motors, and other equipment at these plants. They are large contributors to the Greenhouse Gas (GHG) emissions of the Borough. Improving energy efficiency in these facilities can help reduce GHG emissions and air pollutants by decreasing consumption of fossil fuel-based energy. The Borough should conduct an energy audit of the Water and Wastewater Management Facilities. This would identify the activities and operations that consume the most energy or are inefficient. The Borough should consider implementing the following:

- ◆ *Increase efficiency of the pumps and aeration equipment at the water and wastewater facility*
- ◆ *Shift energy-use away from peak demand times when electricity is cheaper, if possible*
- ◆ *Consider a Central Heating Plant (CHP) for wastewater facilities. An anaerobic digester can use the biogas generated by the digester to produce heat, and electricity. The wastewater flow can generate biogas in an anaerobic digester to produce kilowatts of electric capacity and thermal energy in a CHP system.*

## **DISCUSSION – REDUCING STORMWATER RUNOFF, REMOVE POLLUTANTS AND IMPROVE WATER QUALITY**

### **PERMEABLE PAVEMENT SURFACES**

Permeable pavement surfaces should be used for parking lots, walkways, and paved non-motorized trails. Impervious surfaces increase runoff while permeable pavements can absorb up to 80% of rainfall and filter out pollutants. Porous materials include pavers, asphalt and concrete.

Pervious Paver Blocks consist of interlocking units that provide a portion of surface area that may be filled with a pervious material such as gravel.

Pervious asphalt pavement is a type of porous pavement structure specifically designed to allow rainfall and runoff to flow into and through the pavement structure. This material will slow the rate of run-off from other impervious surfaces. According to the Environmental Protection Agency (EPA) the potential benefits to stormwater management of porous pavements include water treatment/pollutant removal, reduced or elimination of the need for curbing and storm sewers, and recharge local aquifers. A typical porous asphalt pavement structure consists of three components: a surface course, a filter course, and a reservoir course.

Pervious concrete uses controlled amounts of water and cementitious materials to create a paste that forms a thick coating around aggregate particles. The mixture contains little or no sand. The method of the paste to coat and bind aggregate creates a system of highly permeable, interconnected voids that drains quickly.

FIGURE 19 – USE OF POROUS ASPHALT PARKING LOTS (SOURCE: STORMWATER PA – BMPs)

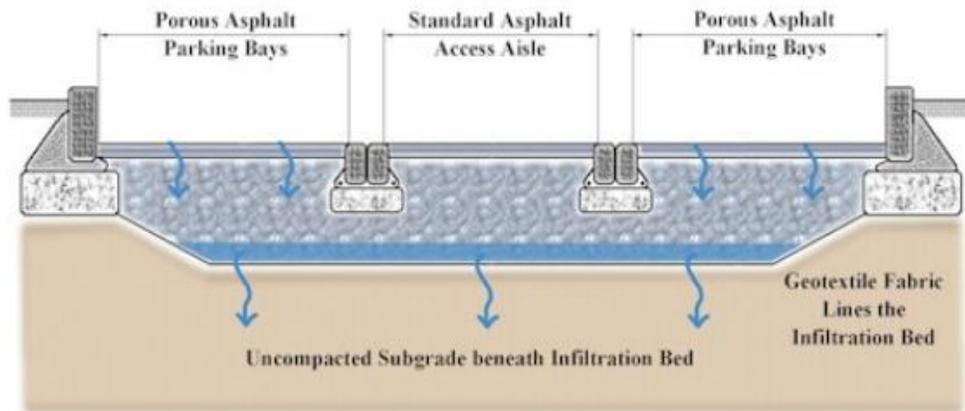


FIGURE 20 – COMPARISON OF STANDARD AND POROUS CONCRETE (SOURCE: STORMWATER PA – BMPs)



### RAIN GARDENS

A rain garden is an excavated shallow surface depression planted with native vegetation to treat and capture runoff. Deep rooted perennials and trees are encouraged. Native vegetation is also suggested due to its tolerance of hydrologic variability, salts, and environmental stress. The rain garden pools water on the surface and then permits the filtering and settling of suspended solids and sediment at the mulch layer, prior to entering the soil for infiltration and pollutant removal. The vegetation used within the rain garden serves to filter runoff thereby improving water quality. These gardens function to reduce runoff volume, filter pollutants, recharge groundwater by infiltration, reduce stormwater temperature impacts, enhance evapotranspiration, enhance aesthetics, and provide habitat.

FIGURE 21 – RAIN GARDEN STRUCTURE (SOURCE: STORMWATER PA - BMPS)

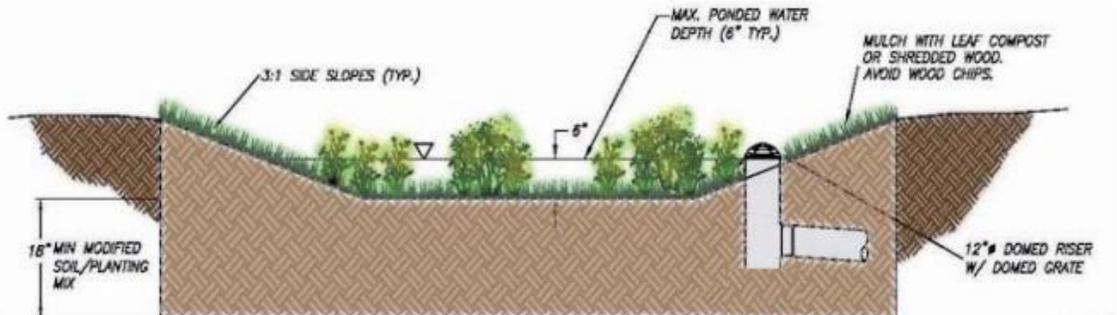


FIGURE 22 – STREATERY IN HOBOKEN, NJ



### CREATING SUSTAINABLE STREATERIES

COVID-19 negatively impacted restaurants and eateries through mandated closures and limitations on indoor seating. Many communities responded by opening alleyways and parking areas for outdoor seating to accommodate restaurants and their patrons; these areas were known as streateries (street + eatery). Communities are continuing to create streateries to help restaurants recover. Many downtowns are considering making streateries permanent by creating a parklet with wood decking, integrating railings and planters which would serve as natural barriers. The streateries service multiple purposes; they provide expanded seating for restaurants, add a vibrancy to the urban core, and provide traffic-calming features.

### DISCUSSION – TRANSPORTATION

Transportation is a significant sector where Bellefonte can improve its energy efficiency.

#### ENCOURAGE USE OF MICROTRANSIT

Microtransit is an on-demand, curb-to-curb shared ride shuttle service similar to Uber or Lyft. It is operated by a transit agency. **CATAGO!** Serves the Bellefonte and Pleasant Gap areas Monday through Saturday with this service. The on-demand service costs \$2.50 per ride and provides convenient and flexible scheduling. Users can download the TransLoc app, choose the pick-up and drop-off locations within the service area and request a ride. The Borough should market this service to residents and encourage the use of CATAGO! to reduce the number of vehicle miles traveled within the Borough.

**TRANSITION BOROUGH FLEET FROM GAS-POWERED TO ELECTRIC**

Another focus for long-term environmental sustainability should be a shift away from gas-powered vehicles toward electric vehicles. Beginning with the Borough, actions should be taken to electrify the municipal fleet. Police should transition to a 100% electric fleet, while public works should achieve a 50% transition. In support of this, electric vehicle charging stations should be provided for all police and 50% of public works vehicles. The cost for vehicles and stations should be included within the CIP.

The Alternative Fuels Incentive Grant Program (AFIG) provides up to \$300,000 for vehicle retrofits or purchases and up to \$600,000 for fleet alternative refueling infrastructure. Alternatively, the Driving PA Forward program offers up to 70% reimbursement (up to \$250,000) for DC fast charging stations. Driving PA Forward also provides rebates for the installation of level 2 electric vehicle charging equipment. This equipment may be installed for:

- ◆ *Public use at government-owned property*
- ◆ *Public use at non-government-owned property*
- ◆ *Non-public use at workplaces*
- ◆ *Non-public use at multi-unit dwellings*

**INCORPORATE ELECTRIC VEHICLE CHARGING STATIONS INTO PUBLIC SPACES**

Beyond Borough vehicles, residents should be encouraged to transition to electric vehicles as well. To aid the transition, electric vehicle charging stations should be provided at on-street parking spaces, municipal lots, and future garages.

**TABLE 156 – DC FAST CHARGING AND HYDROGEN FUELING GRANT REIMBURSEMENT CHART**

PROJECT TYPE	MAXIMUM REIMBURSEMENT	MAXIMUM PER AWARD
DC Fast Charging	Up to 70% reimbursement	\$250,000
Hydrogen Fueling -at least 250 kg/day	Up to 33% reimbursement	\$500,000
Hydrogen Fueling - at least 100 kg/day	Up to 25% reimbursement	\$500,000

**TABLE 157 – LEVEL 2 ELECTRIC VEHICLE CHARGING REBATE CHART**

PROJECT TYPE	MAXIMUM REIMBURSEMENT – GOVERNMENT OWNED PROPERTY (\$ PER PLUG OR % OF TOTAL PROJECT COSTS, WHICHEVER IS LESS)	MAXIMUM REIMBURSEMENT – NON-GOVERNMENT OWNED PROPERTY (\$ PER PLUG OR % OF TOTAL PROJECT COSTS, WHICHEVER IS LESS)
Public Access, Networked	\$4,500 per plug or up to 90 % of total project costs	\$4,500 per plug or up to 70% of total project costs
Public Access, Non-Networked	\$4,500 per plug or up to 80% of total project costs	\$4,500 per plug or up to 60% of total project costs
No Public Access	\$3,500 per plug or up to 50% of total project costs	\$3,500 per plug or up to 50% of total project costs

## STEP VI: IMPLEMENTATION AND PROCESS RENEWAL

The implementation of the STMP is an ongoing process. The Plan should be evaluated, adjusted, and its action steps considered during annual Borough budget discussions. Any successful implementation of a plan requires the involvement of the management staff and Borough Council.

The following management issues are central to a successful implementation process:

### IDENTIFYING HIGH-PRIORITY GOALS

In Step V, the top five priority goals were identified. These goals were based on the most important critical factors for the success and sustainability of the Borough organization. The criteria used for the prioritization of these goals focuses on sustainability as follows:

- ◆ *Economic health.*
- ◆ *Financial health*
- ◆ *Efficient operations*
- ◆ *Environmental sustainability*

### DEVELOPING ACTION ITEMS

In Step V, the action items associated with each goal and a schedule for completing each action item were identified.

### ESTABLISHING ANNUAL GOALS

Establishing annual objectives will assist the Borough with the implementation process. The purpose of establishing annual objectives is to provide the following:

- ◆ *Guidelines for actions and efforts*
- ◆ *Justification to stakeholders for activities*
- ◆ *Standards of performance*
- ◆ *Source of employee motivation*
- ◆ *Basis for organizational design*

The Borough Manager should serve as the Implementation manager of this Plan to work with Council and key staff to establish the appropriate annual objectives for the implementation process.

### ASSESSING STRUCTURE

Changes in strategy sometimes require changes in organizational structure since structure often dictates how policies will be established and how resources will be allocated. Therefore, it is important to determine if organizational structure changes are necessary in order to pursue new strategies. There are times when an attractive strategy must be abandoned because it becomes cost prohibitive if it would require a massive change in the organizational structure.

### IDENTIFYING RESOURCES

Many organizations spend time, money, and effort in developing a plan, but little thought or commitment of resources to the implementation of that plan. The Implementation Manager should work with the Borough

to identify the resources that are necessary to execute the Plan and to develop a funding strategy that identifies and accesses those resources.

#### **DEVELOPING AN EVALUATION FRAMEWORK**

The Borough should develop a strategy evaluation assessment matrix that identifies whether major changes have occurred with internal and external position in the Borough and whether the organization has made progress in satisfactorily meeting stated objectives. The strategy evaluation should be designed to provide a true picture of what is happening in the organization. For this reason, qualitative evaluations should also be built into the process. This will inform the Borough Councilors and management as to what corrective action, if any, must be taken.

#### **MEASURING ORGANIZATIONAL PERFORMANCE**

The Borough should develop appropriate performance measures based on stated objectives for the priority strategies. Quantitative criteria that are commonly used include: (1) comparing the selected factors overtime, (2) continue comparing Borough operations to its benchmark communities, and (3) comparing department performance to statewide or national standards. Qualitative factors that should also be considered are turnover and absentee rates, quality of the services, and employee satisfaction.

#### **TAKING CORRECTIVE ACTION**

This activity is targeted toward making the changes that can reposition the Borough organization to achieve sustainability for the future. The Borough should continue to analyze organizational structure, reviewing organizational performance, or revising its organization mission. Corrective actions should be designed to capitalize on strengths, take advantage of key external opportunities, avoid, or mitigate threats, and improve internal weaknesses.

The Plan should become institutionalized within the local government. The Borough should have its elected officials and key staff trained to ensure the successful implementation of Plan recommendations. This section discusses the tools that are necessary to create the capacity and identify the financial and human capital necessary for successful implementation of the recommendations in the Plan.

### **STEP ONE: CREATE AN IMPLEMENTATION COMMITTEE**

It is critical to the implementation of the Plan to have an Implementation Committee (Committee) with significant authority and resources with which to work to undertake the enactment of the action items. An ad hoc committee consisting of the Borough Manager and some of the Councilors would be an excellent way to monitor the progress of the implementation process.

The Committee may consider a task force approach, whereby Committee members with specific skillsets are charged with organizing task forces, as needed, which may be made up of volunteer subject matter experts with the expertise and experience necessary to carry out specific actions associated with the implementation strategy. Committee membership should encompass a broad stakeholder emphasis that is competency-based in appropriate areas of community and economic development. Specific action items are as follows:

- ◆ **STEP 1.** *Develop a mission statement, goals, and objectives for the Committee*
- ◆ **STEP 2.** *Identify additional Committee members, as needed, for implementation of specific items*
- ◆ **STEP 3.** *Conduct an organizational/launch meeting for the Committee*

- ◆ **STEP 4.** *Work with the Borough Manager to identify action items from the priority goals that should be implemented in the first year*
- ◆ **STEP 5.** *Organize subcommittees or task forces from within the Committee to assist the Borough Manager with the identified action items*
- ◆ **STEP 6.** *Build capacity through additional volunteer recruitment*
- ◆ **STEP 7.** *Conduct a regular evaluation of progress on key action items relative to the implementation success during the first year*
- ◆ **STEP 8.** *Take corrective action, as necessary, to address deficiencies, to meet targeted goals*

## **STEP TWO: DEVELOP A FUNDING STRATEGY**

Resource allocation is a central management activity that supports strategy implementation. Without a planned approach to resource allocation, decisions are often made based on political preferences or personal beliefs. In a strategically planned environment, resources will be allocated based on priority goals and established annual objectives. The success of implementation will be directly related to the consistency of the resource allocation with the priorities that are identified in the approved annual objectives.

Organizations have at least four types of resources that can be used to achieve desired objectives:

- ◆ *Financial*
- ◆ *Physical*
- ◆ *Human*
- ◆ *Technological*

Resources in organizations are often not allocated effectively because of the reasons listed below:

- ◆ **THE FOCUS IS ON SHORT-TERM LIQUIDITY INSTEAD OF LONG-TERM FINANCIAL HEALTH.** *Often, in order to achieve long-term sustainability, it is necessary to invest in professional staff, subject matter experts, and a strategic vision planning processes. In many local government organizations, these activities are not accorded the value they deserve.*
- ◆ **DECISIONS ARE MADE BASED ON POLITICAL ORIENTATION.** *When the resource allocation is based on the political support in the community, the proper attention is diverted from high-priority goals and projects to addressing the immediate “hot issue” items in the community.*
- ◆ **TARGETS AND OBJECTIVES ARE TOO VAGUE.** *Planning and annual objectives should be very specific, with performance measurements identified.*
- ◆ **LEADERS ARE RELUCTANT TO MAKE CHANGES OR TAKE RISKS.** *Most organizations are resistant to change. Any change in structure, technology, personnel, or practices raises anxiety levels in an organization. Change should be viewed as a continuous process and an opportunity to improve the quality of the organization and the services it provides.*

Effective resource allocation does not guarantee success, because other factors such as personnel, commitment, and effective programming must drive the implementation. However, no implementation can be successful without effective resource allocation.

In order to identify, organize, and capture the resources necessary for a successful implementation, the Borough Manager should prepare a preliminary funding strategy that will position the Borough to capitalize

on the best opportunities for securing public funds and for identifying project revenue generation. The strategy should identify short-, medium-, and long-term initiatives and funding sources that can be leveraged to achieve the redevelopment vision for the project area. The Borough Manager will identify public-private opportunities, grants, innovative fund-raising opportunities, sponsorships, and other revenue-generating strategies. The Manager should also identify an implementation action step that could provide an early win, such as the Housing Rehabilitation Program or the LERTA program.

## **CONCLUSION**

Implementation of Plan recommendations for revenue enhancement, cost containment, and Borough improvements must become a priority. With responsible oversight by the decision makers, continued appointment of professional and stable management, and constant attention to its financial condition, the Borough should thrive. Through this Plan, Borough Leadership has the tools and the detailed map to make a difference in the future of the Borough. It will be important for Borough officials and staff to identify the proper resources, process, and structure to get the job done.

**TOP FOUR PRIORITY GOALS FOR LONG-TERM SUSTAINABILITY**

**GOAL 1:** Increase Revenues for Long-term Sustainability.

**GOAL 2:** Develop a Long-term Financial Plan for Capital Projects.

**GOAL 3:** Improve Borough Operations with Increased Efficiency.

**GOAL 4:** Develop Long-term Environmental Sustainability.

**GOAL 1: INCREASE REVENUES FOR LONG-TERM FINANCIAL SUSTAINABILITY**

Goal 1 seeks to increase revenues to ensure the long-term financial sustainability of the Borough. This goal addresses the following recommendations from Step IV:

- Recommendation ED1 – Better Utilize Available Land
- Recommendation ED2 – Develop Local Area Revitalization and Tax Abatement Program
- Recommendation ED3 – Continue to Revitalize Downtown
- Recommendation ED4 – Reform Water Fee Schedule
- Recommendation G9 – Consolidate Municipal Real Estate
- Recommendation PD17 – Secure Funding to Supplement Borough Budget

BELLEFONTE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE-YEAR PLAN					
GOAL 1: THE BOROUGH MUST HAVE A SOLID AND SELF-SUSTAINING REVENUE BASE					
TO ACHIEVE THIS GOAL, THE FOLLOWING CRITICAL SUCCESS FACTORS MUST BE ADDRESSED:					
We must have... More diversity in the revenue stream Expanded tax and revenue base Fees that correspond to services provided More efficient infrastructure			We must Create opportunities for new development Identify funds to support operations Identify ways to share, merge, or contract services Ensure fees for services are equitable and fair		
TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 1A	Create incentives and provide opportunities to expand economic development	Councilors Manager	<b>X – Top Priority</b>		
ACTION 1B	Supplement costs of police operations with grants	Police Chief Assistant Manager	X		
ACTION 1C	Develop task force to study feasibility of merged services with Spring Township Police Department	Councilors Manager Mayor Police Chief		X	
ACTION 1D	Develop task force to study contracted services to surrounding municipalities	Councilors Manager Mayor Police Chief		X	

ACTION 1E	Review revenue generated by water system to ensure fees are adequately charged	Councilors Manager	X – Top Priority		
ACTION 1F	Develop non-profit campus	Councilors Manager Assistant Manager			X

## GOAL 2: DEVELOP A LONG-TERM FINANCIAL PLAN

Step IV provided several recommendations for the operations of the Borough. Goal 2 addresses the following recommendations:

- Recommendation G2 – Develop Municipal Facilities Plan
- Recommendation G5 – Establish Annual Economic Priorities
- Recommendation F2 – Council Members Should Develop a Five-Year Capital Improvements Plan
- Recommendation PD2 – Improve Police Headquarters
- Recommendation PW4 – Assess Borough Streets and Drainage Appurtenances
- Recommendation PW8 – Inventory Sewer Lines/Stormwater Management Facilities; Develop Plan for Replacement of Aged Infrastructure
- Recommendation FD1 – Develop Feasibility Study on Fire Station Consolidation

BELLEFONTE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE-YEAR PLAN					
GOAL 2: THE BOROUGH MUST HAVE A LONG-TERM FINANCIAL PLAN FOR CAPITAL PROJECTS					
TO ACHIEVE THIS GOAL, THE FOLLOWING CRITICAL SUCCESS FACTORS MUST BE ADDRESSED:					
We must have...			We must be...		
<ul style="list-style-type: none"> <li>- Clearly define, prioritized capital plan</li> <li>- Reasonable schedule for replacements and new projects</li> <li>- A funding strategy</li> <li>- Focus on state and federal opportunities</li> <li>- An energy efficient municipal facility that meets the needs of our departments and residents</li> </ul>			<ul style="list-style-type: none"> <li>- Committed to a capital planning process</li> <li>- Committed to budgeting for capital needs on an annual basis</li> <li>- Willing to dedicate funds annually</li> <li>- Willing to use borrowing as a strategy for funding</li> <li>- Willing to provide a public building that meets the needs of our employees and residents</li> </ul>		
TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 2A	Conduct an inventory of facilities, roads, water, sewers, and equipment with assessment of conditions, estimated costs, and project replacement schedules	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> <li>- Public Works</li> </ul>	X		
ACTION 2B	Prepare a five-year Capital Plan that includes narrative, schedule, costs, and five-year budget	<ul style="list-style-type: none"> <li>- Manager</li> <li>- Finance</li> <li>- Department Heads</li> </ul>	X		
ACTION 2C	Develop a funding strategy by identifying specific revenue sources to support projects	<ul style="list-style-type: none"> <li>- Manager</li> <li>- Assistant manager</li> </ul>	X	Ongoing	

ACTION 2D	Implement the Capital Plan as part of the annual operating budget	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> </ul>	X - Priority		
ACTION 2F	Update the Capital Plan on an annual basis	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> </ul>	Ongoing		
ACTION 2G	Develop A Facilities Plan for the Borough Municipal Building	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> <li>- Department Heads</li> </ul>	X	Ongoing	

**GOAL 3: IMPROVE BOROUGH OPERATIONS WITH INCREASED EFFICIENCY**

This goal seeks to address the following recommendations made in Step IV of the STMP planning process:

- ◆ **Recommendation G3** - Provide In-Depth Training Opportunities for Incoming Councilors
- ◆ **Recommendation G5** – Expand Public Communication Through Surveys
- ◆ **Recommendation G6** – Formalize Committee Reports
- ◆ **Recommendation F1** – The Borough Should Ensure All Professional, Trained Staff in Key Positions are Cross-Trained
- ◆ **Recommendation F4** – Develop and Implement a Proper Cash Management Policy
- ◆ **Recommendation F5** – The Borough Should Review and Update Standard Operating Procedures and Job Descriptions
- ◆ **Recommendation PD3** through PD15 – Includes Recommendations for Updating Standard Operating Procedures and Policies
- ◆ **Recommendation PD16** – Strategic Plan for Police Department
- ◆ **Recommendation PW1** – Ensure Proper Training for Staff
- ◆ **Recommendation PW 7** – Formalize Refuse Collection Routes
- ◆ **Recommendation PW9** – Survey residents regarding parks and recreational facilities
- ◆ **Recommendation PW11** – Utilize an Electronic Management System

BELLEVILLE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE YEAR PLAN

GOAL 3: THE BOROUGH MUST IMPROVE ITS INTERNAL OPERATIONS AND INTERACTIONS WITH THE COMMUNITY

TO ACHIEVE THIS GOAL, WE MUST ADDRESS THE FOLLOWING CRITICAL SUCCESS FACTORS:

<p>We must ...</p> <p>Ensure Council and staff are well trained in providing municipal services</p> <p>Have a defined Communication Plan</p> <p>Ensure transparency with operations of all boards, commissions, and ad-hoc committees</p> <p>Ensure standard operating procedures and policies are in place for Police and Finance Departments</p> <p>Ensure departments operate efficiently and in compliance with state and federal guidelines</p> <p>Ensure all parks and recreational facilities meet the needs of residents</p>	<p>We must be...</p> <p>Supportive of new ideas</p> <p>Willing to adopt policies to ensure greater efficiencies are provided within each department</p> <p>Willing to invest in Council and staff</p> <p>Willing to change current practices</p>
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TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 3A	Provide opportunities for continuing training and education for all Council members and staff.	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> </ul>		X	
ACTION 3B	Ensure employee performance reviews are completed for Manager, Police Chief, Assistant Manager, and all department heads.	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Assistant Manager</li> </ul>	Ongoing		
ACTION 3C	Identify and implement technology upgrades for Public Work Department	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Finance</li> </ul>	<b>X - Priority</b>	Ongoing	
ACTION 3D	Adopt recommendations for Police Department	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> </ul>	<b>X – Priority</b>		
ACTION 3E	Adopt a Code of Ethics	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> </ul>	X		
ACTION 3F	Adopt a Cash Management Policy	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Finance</li> </ul>	X		
ACTION 3G	Conduct surveys with residents.	<ul style="list-style-type: none"> <li>- Manager</li> <li>- Assistant Manager</li> <li>- Department Heads</li> </ul>	X	Ongoing	
ACTION 3H	Formalize reporting system for boards, commissions, and ad-hoc committees	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> </ul>	X		

**GOAL 4. DEVELOP LONG-TERM ENVIRONMENTAL SUSTAINABILITY**

**BELLEFONTE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE YEAR PLAN**

**GOAL 4: THE BOROUGH MUST BECOME MORE ENVIRONMENTALLY SUSTAINABLE AND RESILIENT**

**TO ACHIEVE THIS GOAL, THE FOLLOWING CRITICAL SUCCESS FACTORS MUST BE ADDRESSED:**

<p>We must have...</p> <p>Building stock that is well maintained and energy efficient</p> <p>An Energy Plan to reduce the Borough Green House Gas Emissions</p> <p>A plan to reduce waste and improve recycling efforts</p> <p>A Plan to reduce energy consumption in our water and wastewater systems</p> <p>A Communication Plan to encourage the use of transit</p>	<p>We must be...</p> <p>committed to investing in the community</p> <p>Committed to exploring new solutions</p> <p>committed to change in habits</p> <p>climate change: committed to making a difference</p>
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TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 4A	Develop a building rehabilitation program.	<ul style="list-style-type: none"> <li>- Assistant Manager</li> <li>- Code Enforcement</li> </ul>	X		
ACTION 4B	Develop energy production to reduce energy costs within Borough facilities	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Public Works</li> </ul>		X – coordinate with facility’s plan	
ACTION 4C	Reducing waste and improving recycling	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Public Works</li> </ul>	X		
ACTION 4D	Upgrade water and wastewater management	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Public Works</li> </ul>		X – coordinate with facility’s plan	
ACTION 4E	A Plan to reduce stormwater runoff, remove pollutants, and improve water quality	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Police Chief</li> <li>- Public Works</li> </ul>		X	

ACTION 4F	Transportation: Encouraging use of transit and converting fleet to electric		X-transit	X-electric vehicles
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HISTORIC  
**Bellefonte™**  
*Est. 1795*

**Bellefonte Borough Council Business Meeting**  
**7:30 PM, Monday, November 4<sup>th</sup>, 2024**  
**In-Person, Council Chambers/Large Meeting Room**  
**301 N. Spring St, 1<sup>st</sup> Floor**

**VIEW RECORDING OF WORK SESSIONS and BOROUGH COUNCIL MEETINGS**

Recordings can be viewed on CNET, Comcast’s Government Education Channel 7, or at [www.cnet1.org](http://www.cnet1.org) **ATTEND IN PERSON.** The meeting room is open with normal occupancy limits.

**AGENDA**

**I. 7:30 PM CALL MEETING TO ORDER**

**II. PLEDGE OF ALLEGIANCE**

**III. ROLL CALL**

Mr. Bernier, <i>President, North Ward</i>	Ms. Purnell, <i>North Ward</i>	
Mr. Brachbill, <i>South Ward</i>	Ms. Sedgwick, <i>West Ward</i>	
Ms. Cleeton, <i>South Ward</i>	Ms. Tosti-Vasey, <i>West Ward</i>	
Ms. Dann, <i>Vice-President, South Ward</i>	Mr. Larson, <i>Junior Council Member</i>	
Mr. Johnson, <i>North Ward</i>	Mayor Johnson, <i>At Large</i>	
Ms. McKean, <i>West Ward</i>		

**IV. ADDITIONS TO THE COUNCIL MEETING AGENDA**

*In accordance with Act 65 of 2021, If a matter is not on the Agenda, Council cannot take official action on it with some exceptions. The Council can act on matters relating to potential or real emergencies. Council may add a matter of agency business to its agenda through a majority vote. The Council should state the reason why the action item is being added to the agenda. Council may vote to add an action item(s) to the agenda.*

**VI. PUBLIC COMMENT (Oral)**

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**This Public Comment period is for oral comments regarding action items listed on this meeting agenda. You must be a Bellefonte resident, non-profit representative, business owner, or an official representative of another governmental agency. Speakers shall identify themselves by name and street, municipality, if outside of the Borough of Bellefonte. Comments are limited to three (3) minutes.**

**VII. COMMUNICATIONS (written)**

Pension Distress Determination Score. A positive score for the particular pension program. <b>FYI. No Council Action is Requested.</b>
Mount Nittany Health Community Needs Assessment Invitation for Community Leaders. <b>FYI. Elected officials can register to attend and/or complete the survey. No council action is requested.</b>
PA LCB Approval Letter for Amplified Noise Exemption. Exemption expires 2:00am, October 30 <sup>th</sup> , 2029. <b>FYI. No Council action is requested.</b>
Notice - Bellefonte Borough awarded \$200,000 in grant funds (no cash match required) related to Compost Recycling efforts – additional paving, structures to cover compost and equipment. Thank you to Julie Brooks for preparing and submitting the Grant Application. <b>FYI. No council action is requested.</b>
Bellefonte EMS Notice of New Act (Act 141) to help with millage rate cap. <b>FYI. No council action requested.</b>

**VIII. CONSENT AGENDA**

*All items listed on the Consent Agenda are considered routine and will be acted upon by a single motion. There will be no separate discussion of these items unless members of the Council request specific items to be removed for separate action.*

<i>General</i>	DRAFT Council Meeting Minutes October 21, 2024
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**Call for a motion/2<sup>nd</sup> to approve the Consent Agenda**

**IX. REPORTS**

<i>Please limit all reports/rebuttals/deliberations to three minutes maximum.</i>		
DEPARTMENT	OFFICIAL/ STAFF	REPORT
Mayor ➤ Proclamation – Bellefonte Chapter of the Daughters of the American Revolution - Wreaths Across America Day	Mayor Johnson	Submitted
Jr. Council Member ➤ October 2024 Report	Mr. Larson	Submitted
OCA Memo	Ms. Thompson	Submitted

## X. CURRENT and OLD BUSINESS

Executive Session for Personnel Matters. Session held after the adjournment of the Council Business Meeting on October 21, 2024. <b>FYI. No council action requested.</b>
The Committee appointed to negotiate a new Collective Bargaining Agreement with AFSCME has reached a Tentative Agreement. After the Tentative Agreement has been put in writing and received, it will be placed on a council agenda for consideration. <b>FYI, no council action is requested at this time.</b>
Non-Uniform Pension Ordinance amendment related to the Defined Contribution Cash Balance Plan. This Ordinance Amendment has been recommended by the Plan Auditor. <b>Council Action Requested. Motion/2<sup>nd</sup> to approve the Non-uniform Pension Ordinance Amendment as presented.</b>
Lease Agreement with BASD Re: Governors Park Ballfield. Consider asking Borough Solicitor for Opinion on options. <b>Council may take action. Motion/2<sup>nd</sup> to approve seeking a legal opinion from the Borough Solicitor on this matter.</b>
Yard Waste Collection. No yard waste collection the week of November 11 <sup>th</sup> due to Veterans Day holiday. Last Day for the season (yard waste collection) is November 20 <sup>th</sup> . <b>FYI. No council action requested.</b>
Curbside leaf collection is underway. Collection day is generally the same day as refuse pick up. Leaves can also be taken to the Musser Lane Compost Facility – Monday through Thursday 6am-2pm; Friday 5am-1pm; Saturdays 8am-11:45am until November 23 <sup>rd</sup> ; the Facility is closed on holidays. <b>FYI. No council action requested.</b>
Appointments to Authorities, Boards, and Commissions (ABCs) expiring at the end of 2024. Staff will be contacting volunteers about their interest in being re-appointed. A list of new terms for ABCs will be placed on the Borough website. Appointments are expected to be made at the first meeting in January. <b>FYI, no council action is requested.</b>
Reminder - Large wooden Cherry Desks are on Municibid (Municibid.com) to be sold. Online bidding will end on November 18 <sup>th</sup> . <b>FYI. No council action is requested.</b>

## XI. NEW BUSINESS

Volunteer Painting of Pavilions and Brush Cutting at Governors Park. The US Airforce 193 <sup>rd</sup> SOW Leadership Development Program Group volunteered to do this work. They are a military group that empowers individuals to enhance their leadership skills through hands-on activities, mentorship, and collaborative learning. They focus on fostering self-awareness, strategic thinking, and effective communication to build confident, capable leaders ready to inspire and drive positive change. They painted woodwork on pavilion 12 and several others as well as cleared brush. They were very organized and professional. They look for volunteer opportunities in the spring and fall and the borough staff would love to have them back anytime. <b>Motion/2<sup>nd</sup> to Send a thank you letter to the Group.</b>
Four AED units have been installed in the building at 301 North Spring Street – 1 on each floor and 1 in the Council Chambers/Large Meeting Room. A demonstration on how to use an AED will be scheduled for an upcoming work session. <b>FYI. No council action is requested.</b>
Name of Small Conference Room, 1 <sup>st</sup> Floor, 301 North Spring Street. When the building was owned by Trinity Investments, the small conference room was called “The Oak Room”. <b>Motion/2<sup>nd</sup> to refer to the Small Conference Room as “The Oak Room”. 1<sup>st</sup> Floor, 301 North Spring Street.</b>
Bellefonte Borough Open House. An Open House for 301 North Spring Street is being planned for Thursday, December 5 <sup>th</sup> , from 6 to 8pm. This is an open invitation to the community to come out and tour the building, meet borough elected officials and staff. Food donations for the event will be pursued. <b>FYI. No council action is requested at this time.</b>
Work Session with Community Economic Development Organizations. Staff will be inviting representatives

from the Bellefonte Chamber, Downtown Bellefonte Inc. and Historic Bellefonte Inc. to a work session, tentatively in January, to give a “State of Affairs” update. **FYI. No council action is requested.**

**XII. PUBLIC COMMENT REGARDING ISSUES NOT ON THE AGENDA**

**This Public Comment period is for oral comments regarding items not listed on this meeting agenda. Speakers shall identify themselves by name and street, municipality, if outside of the Borough of Bellefonte. Comments are limited to three (3) minutes maximum.**

**XIII. ADJOURNMENT**

The council meeting will be adjourned at or as close as possible to 9:00 PM

The Council Code of Conduct and the 2024 List of Goals/action items will be included with each Agenda.

## Ralph Stewart

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**From:** MPRP <MPRP@paauditor.gov>  
**Sent:** Thursday, October 24, 2024 12:38 PM  
**To:** Ralph Stewart  
**Subject:** Notice of Act 205 2024 Distress Determination Score

TO: Borough of BELLEFONTE BORO (Code #14-003-3)

THIS E-MAIL IS BEING SENT ON BEHALF OF BRIAN D. BOWERS, MUNICIPAL PENSION REPORTING PROGRAM, DEPARTMENT OF THE AUDITOR GENERAL.

Ralph W. Stewart, Borough Manager  
Borough of BELLEFONTE BORO [CEN]  
236 West Lamb Street  
Bellefonte, PA 16823

Dear Ralph W. Stewart:

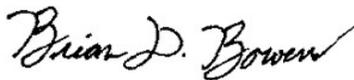
Act 205 of 1984 requires the Municipal Pension Reporting Program to make biennial distress determinations for all municipalities. The results of the 2022 distress determination for your municipality are as follows:

TOTAL DISTRESS SCORE: 0

Based on the above distress score, your municipality is not eligible to participate in the Recovery Program for municipal pension plans established by Chapter 6 of Act 205. It should be noted that distress scores do not affect the amount of State aid that municipalities are eligible to receive under Chapter 4 of the Act. To obtain a distress score of zero, the funded ratio of all your municipality's pension plans combined must be 90 percent or greater. Your funded ratio is 107 percent. Under the Act 205 reporting requirements, no further action is required by your municipality at this time.

If you have any questions concerning this notice, please do not hesitate to contact the Municipal Pension Reporting Program's office at (717) 787-3637.

Sincerely,



Brian D. Bowers  
Municipal Pension Reporting Program  
Department of the Auditor General



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Dear Community Partner,

Mount Nittany Health is kicking off its 2025 Community Health Needs Assessment (CHNA). Every three years we use this study to collect statistical data and feedback from healthcare and social service representatives, community leaders and other stakeholders. The CHNA helps us to monitor health status across Centre County and guides our community benefit investments and health equity initiatives.

---

We invite you to join us for a Partner Forum on Tuesday, November 19th. This event will bring together health and human service providers and community leaders and representatives to review and discuss preliminary data findings from the CHNA, priority health issues, and opportunities to advance health in our communities.

## Please mark your calendar and plan to join us!

**Tuesday, November 19, 2024**

8:30-9:00 am Breakfast and Networking

9:00-11:00 am Presentation and Discussion

Ramada by Wyndham State College Hotel & Conference Center  
1450 S Atherton Street, State College

The event is free, but registration is required.

[Register Here](#)

---

Additionally, among the first opportunities for your participation in the CHNA is the Key Stakeholder Survey. As a community leader we value your input and expertise on the issues that impact our communities and the health of our residents. Please complete the survey and share it with your colleagues and others who serve Centre

County. We expect to hear perspectives from more than one hundred community representatives, and we will share these results with you to help inform the important work you do every day.

Please complete the survey by November 22nd.

### Take Survey

YOUR SURVEY RESPONSES ARE ANONYMOUS and CONFIDENTIAL. Our research partner, [Build Community](#), will oversee the survey and maintain confidentiality of responses. We appreciate your candid input; no responses or comments will be attributed to any participant or their organization. Results from the survey will be aggregated in a final report that will be available to you and the public.

---

All are welcome to participate and get involved with the 2025 CHNA! We encourage you to share this invitation with your colleagues and other community representatives who may be interested in participating.

To learn more about Mount Nittany Health's community health efforts and the CHNA, please contact Kerri Kubalak, Manager of Community Engagement at [ksk0722@mountnittany.org](mailto:ksk0722@mountnittany.org). You can also learn more at our [website](#).

With regards,

Kathleen Rhine, MBA  
President and CEO  
Mount Nittany Health

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You can [update your preferences](#) or [unsubscribe from this list](#).



October 30, 2024

Ralph Stewart, Borough Manager  
301 N. Spring Street, Suite 200  
Bellefonte, PA 16823

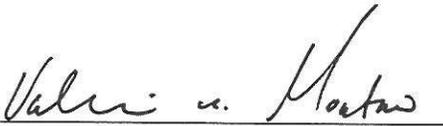
**RE: Borough of Bellefonte Resolution No. 09032024-01  
Case No. 24-NE-12**

Dear Mr. Stewart:

Please be advised that the Pennsylvania Liquor Control Board ("Board") approved the petition of the Borough of Bellefonte, Centre County ("Borough") on October 30, 2024 in the above-referenced case, for the area designated by the Borough in its petition as the entire Borough. This area is exempted from compliance with section 493(34) of the Liquor Code, 47 P.S. § 4-493(34), regarding amplified sound for the period commencing October 30, 2024 and ending at 2:00 a.m. on October 30, 2029. The Borough's noise ordinance, No. 372 will be in effect during said period. A copy of the Board's Order and other pertinent documents are enclosed.

Sincerely,

JASON M. WORLEY  
CHIEF COUNSEL

By:   
VALERIE N. MONTANO  
DEPUTY CHIEF COUNSEL

Enclosures

cc: Pennsylvania State Police Bureau of Liquor Control Enforcement  
Bureau of Licensing  
Justin Blake, Esquire  
Licensees

**BEFORE THE PENNSYLVANIA LIQUOR CONTROL BOARD**

In Re: Borough of Bellefonte : Municipal Application for  
Resolution No. 09032024-01 : Exemption from Statute  
Case No. 24-NE-12 : Regarding Amplified Sound

The Board, after giving careful consideration to all of the facts established at the hearing, and in the exercise of its discretion, makes the following Order:

**ORDER**

AND NOW, October 30, 2024, it is ordered and decreed that the municipal application for exemption from section 493(34) of the Liquor Code, 47 P.S. § 4-493(34), regarding amplified sound filed on behalf of the Borough of Bellefonte, Centre County ("Borough"), pursuant to Resolution No. 09032024-01, is hereby **approved** for the area designated by the Borough in its petition to be exempted, described in its petition as the entire Borough.

This approval shall commence on October 30, 2024 and shall end on October 30, 2029 at 2:00 a.m.

PENNSYLVANIA LIQUOR CONTROL BOARD

*Tim Holden*

\_\_\_\_\_  
BY Chairman

*Andy Vukobrodic*

\_\_\_\_\_  
Member

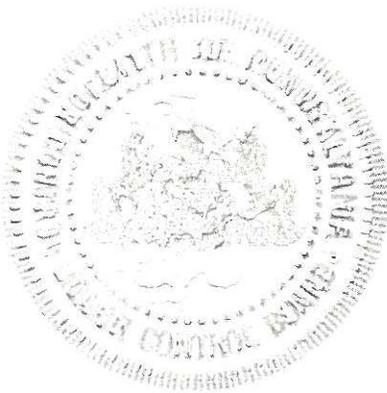
*Darrell L Clarke*

\_\_\_\_\_  
Member

ATTEST:

*Michael P. Vigoda*

\_\_\_\_\_  
Secretary



# NOTICES

## DEPARTMENT OF ENVIRONMENTAL PROTECTION

### Recycling Grant Awards under the Municipal Waste Planning, Recycling and Waste Reduction Act of 1988, Act 101

[54 Pa.B. 7284]  
[Saturday, November 2, 2024]

The Department of Environmental Protection announces the following grants to municipalities for recycling programs under section 902 of the Municipal Waste Planning, Recycling and Waste Reduction Act (act) (53 P.S. § 4000.902). An amount of \$18.9 million in grants was awarded to 126 municipalities outlined as follows.

Grant funds are used to develop and implement recycling programs. Municipalities and counties are eligible for up to 90% funding of approved recycling program costs. Municipalities considered financially distressed by the Department of Community and Economic Development under the Municipalities Financial Recovery Act (53 P.S. §§ 11701.101—11701.712), also known as the Financially Distressed Municipalities Act, are eligible for 100% of approved costs. Grant awards are predicated on the receipt of recycling fees required by sections 701 and 702 of the act (53 P.S. §§ 4000.701 and 4000.702) and the availability of moneys in the Recycling Fund.

Inquiries regarding the grant offerings should be directed to Mark Vottero, Acting Environmental Program Manager, Department of Environmental Protection, Bureau of Waste Management, Division of Waste Minimization and Planning, Rachel Carson State Office Building, P.O. Box 8472, Harrisburg, PA 17105-8472.

<b>Municipality/County</b>	<b>Project</b>	<b>Award</b>
Southeast Region		
1 Caln Township Chester County	Yard Waste and Curbside Collection Programs	\$170,691
2 Chester County Solid Waste Authority Chester County	Yard Waste Processing Program	\$142,546
3 Phoenixville Borough Chester County	Yard Waste Collection Program	\$200,000
4 Upper Uwchlan Township Chester County	Curbside Collection Program	\$30,606
5 Valley Township Chester County	Curbside Collection Program	\$200,000
6 West Chester Borough Chester County	Curbside Collection Program	\$200,000
7 Folcroft Borough Delaware County	Curbside Recycling and Yard Waste Collection Programs	\$104,853
8 Swarthmore Borough Delaware County	Curbside Yard Waste Collection Program	\$200,000
9 Upper Chichester Township Delaware County	Curbside Recycling Program	\$200,000
10 Abington Township Montgomery County	Recycling Collection Program	\$200,000
11 Bridgeport Borough Montgomery County	Yard Waste Collection Program	\$6,737
12 Douglass Township Montgomery County	Yard Waste Processing Program	\$161,500
13 Jenkintown Borough Montgomery County	Curbside Collection Program	\$12,973
14 Lower Merion Township Montgomery County	Curbside Collection Program	\$70,622
15 Lower Moreland Township Montgomery County	Yard Waste Collection Program	\$200,000
16 Whitmarsh Township Montgomery County	Yard Waste Collection Program	\$122,019

17	Philadelphia City Philadelphia County	Recycling Education Program	\$200,000
<i>Northeast Region</i>			
18	Palmerton Borough Carbon County	Yard Waste Processing Program	\$200,000
19	Moscow Borough Lackawanna County	Curbside Leaf Collection Program	\$200,000
20	Scranton City Lackawanna County	Yard Waste Composting Program	\$180,168
21	Allentown City Lehigh County	Recycling Center	\$200,000
22	Coplay Borough Lehigh County	Curbside Recycling and Recycling Education Programs	\$13,126
23	Emmaus Borough Lehigh County	Curbside Leaf Collection Program	\$200,000
24	Lower Macungie Township Lehigh County	Curbside Leaf Collection Program	\$200,000
25	Upper Macungie Township Lehigh County	Yard Waste Processing Program	\$200,000
26	Whitehall Township Lehigh County	Curbside Recycling and Yard Waste Processing Programs	\$34,110
27	Jenkins Township Luzerne County	Curbside Recycling Program	\$189,790
28	Newport Township Luzerne County	Curbside Recycling Program	\$158,197
29	Plains Township Luzerne County	Curbside Leaf Collection Program	\$200,000
30	Coolbaugh Township Monroe County	Compost Center	\$180,529
31	Oak Grove Multi-Municipal Compost Processing Board Monroe County	Yard Waste Composting Program	\$200,000
32	Bethlehem City Northampton County	Curbside Leaf Collection Program and Recycling Center	\$185,968
33	Nazareth Borough Northampton County	Recycling and Composting Center	\$200,000
34	Palmer Township Northampton County	Recycling Center	\$200,000
35	Tatamy Borough Northampton County	Curbside Leaf Collection Program	\$57,892
36	Schuylkill Haven Borough Schuylkill County	Compost Center	\$82,755
<i>Southcentral Region</i>			
37	Berks County Solid Waste Authority Berks County	Recycling Center	\$37,732
38	Bernville Borough Berks County	Leaf Waste Collection and Education Program	\$73,103
39	Colebrookdale Township Berks County	Curbside Recycling Collection and Education Program	\$41,901
40	Exeter Township Berks County	Curbside Leaf Collection and Processing, Recycling Collection and Education	\$197,660
41	Leesport Borough Berks County	Yard Waste Drop-off and Education Program	\$146,382
42	Lower Heidelberg Township Berks County	Curbside Leaf Collection Program	\$200,000
43	Mohnton Borough Berks County	Curbside Leaf Collection and Education Program	\$137,561
44	Muhlenberg Township Berks County	Yard Waste Drop-off and Education Program	\$190,574
45	Reading City Berks County	Curbside Leaf and Recycling Collection and Education Program	\$198,881

46	South Heidelberg Township Berks County	Curbside Recycling Collection and Education Program	\$135,539
47	Spring Township Berks County	Education, Yard Waste Drop-off and Curbside Collection Program	\$200,000
48	Wyomissing Borough Berks County	Recycling Collection and Education Program	\$117,788
49	Hollidaysburg Borough Blair County	Yard Waste Collection Program	\$200,000
50	Logan Township Blair County	Leaf Collection Program	\$181,620
51	Camp Hill Borough Cumberland County	Yard Waste Processing and Recycling Education Program	\$194,400
52	Carlisle Borough Cumberland County	Curbside Leaf Collection Program	\$200,000
53	East Pennsboro Township Cumberland County	Yard Waste Processing Program	\$191,758
54	Hampden Township Cumberland County	Yard Waste Collection Program	\$200,000
55	Lower Allen Township Cumberland County	Curbside Leaf Collection and Yard Waste Processing Program	\$197,646
56	New Cumberland Borough Cumberland County	Curbside Leaf Collection	\$149,614
57	South Middleton Township Cumberland County	Yard Waste Drop-off	\$200,000
58	Upper Allen Township Cumberland County	Curbside Leaf Collection Program	\$200,000
59	Derry Township Dauphin County	Curbside Leaf Collection Program	\$101,478
60	Harrisburg City Dauphin County	Curbside Leaf Collection Program	\$200,000
61	Lower Paxton Township Dauphin County	Yard Waste Processing Program	\$127,545
62	Penbrook Borough Dauphin County	Yard Waste Drop-off and Processing Program	\$196,164
63	Swatara Township Dauphin County	Yard Waste Collection Program	\$153,818
64	East Cocalico Township Lancaster County	Yard Waste Processing Program	\$200,000
65	East Petersburg Borough Lancaster County	Recycling Education Program	\$2,313
66	Lancaster City Lancaster County	Recycling Education and Processing Program	\$149,916
67	Lancaster Township Lancaster County	Yard Waste Drop-off	\$200,000
68	Manheim Township Lancaster County	Yard Waste Processing Program	\$200,000
69	Mount Joy Borough Lancaster County	Yard Waste Drop-off and Education Program	\$200,000
70	Greater Lebanon Refuse Authority Lebanon County	Yard Waste Processing and Recycling Collection Program	\$199,995
71	Jonestown Borough Lebanon County	Curbside Leaf Collection and Education Program	\$64,800
72	North Lebanon Township Lebanon County	Yard Waste Collection Program	\$180,022
73	Richland Borough Lebanon County	Curbside Leaf Collection Program	\$200,000
74	South Londonderry Township Lebanon County	Curbside Leaf Collection Program	\$78,407
75	Union Township Lebanon County	Recycling Drop-off	\$57,618

76	Mifflin County Solid Waste Authority Mifflin County	Recycling Collection and Drop-off Program	\$111,699
77	Carroll Township York County	Curbside Recycling Collection and Education Program	\$16,275
78	Dillsburg Borough York County	Curbside Recycling Collection Program	\$18,625
79	Fairview Township York County	Curbside Leaf Collection and Processing and Education Program	\$137,942
80	Hanover Borough York County	Recycling Collection and Drop-off Program	\$200,000
81	Manchester Township York County	Leaf Collection Program	\$81,269
82	New Freedom Borough York County	Yard Waste Collection, Public Education and Drop-off Recycling Programs	\$138,330
83	Penn Township York County	Recycling Collection, Yard Waste Processing and Public Education	\$116,911
84	Spring Garden Township York County	Yard Waste Collection Program	\$10,890
85	York Township York County	Yard Waste Collection Program	\$200,000
<i>Northcentral Region</i>			
86	Sayre Borough Bradford County	Curbside Collection Program	\$200,000
87	Bellefonte Borough Centre County	Yard Waste Processing Program	\$200,000
88	Centre County Recycling and Refuse Authority Centre County	Curbside Collection Program	\$200,000
89	Philipsburg Borough Centre County	Curbside Collection Program	\$200,000
90	Snow Shoe Township Centre County	Yard Waste Processing Program	\$85,000
91	Spring Township Centre County	Leaf and Yard Waste Collection Program	\$200,000
92	State College Borough Centre County	Yard Waste Collection Program	\$200,000
93	Clinton County Solid Waste Authority Clinton County	Curbside Collection Program	\$200,000
94	Lycoming County Lycoming County	Curbside Collection Program	\$200,000
95	Montoursville Borough Lycoming County	Leaf and Yard Waste Collection Program	\$114,000
96	South Williamsport Borough Lycoming County	Leaf and Yard Waste Collection and Processing Program	\$158,427
97	Milton Borough Northumberland County	Leaf and Yard Waste Collection Program	\$111,013
98	Mount Carmel Township Northumberland County	Collection Program and Recycling Processing Building	\$192,390
99	Sunbury City Municipal Authority Northumberland County	Recycling Processing Program	\$178,002
100	Penn Township Snyder County	Leaf and Yard Waste Collection Program and Yard Waste Drop-off	\$167,500
101	East Buffalo Township Union County	Yard Waste Processing Program	\$200,000
102	Union County Union County	Collection and Processing Program and Yard Waste Drop-off	\$62,000
<i>Southwest Region</i>			
103	Forest Hills Borough Allegheny County	Yard Waste Curbside Collection Program	\$200,000
104	Fox Chapel Borough Allegheny County	Yard Waste Processing, Yard Waste and Recycling Collection and Education	\$117,234

105 Mount Lebanon Allegheny County	Yard Waste Processing Program	\$200,000
106 Pittsburgh City Allegheny County	Recycling Curbside Collection and Education Program	\$200,000
107 Plum Borough Allegheny County	Yard Waste Curbside Collection	\$116,820
108 Wilkins Township Allegheny County	Recycling Curbside Collection and Education Program	\$144,000
109 Chippewa Township Beaver County	Yard Waste Drop-off and Education Program	\$66,960
110 Cambria County Solid Waste Authority Cambria County	Recycling Drop-off Program	\$200,000
111 Fayette County Fayette County	Recycling Center and Education Program	\$200,000
112 Greene County Greene County	Recycling Center	\$54,000
113 East Washington Borough Washington County	Yard Waste Curbside Collection and Education Program	\$144,000
<i>Northwest Region</i>		
114 Armstrong County Armstrong County	Recycling Center Collection and Processing Programs	\$115,322
115 Butler County Butler County	Recycling Collection Program	\$159,759
116 Elk County Solid Waste Authority Elk County	Recycling Center and Processing Program	\$118,446
117 Erie City Erie County	Compost Center Processing Program	\$200,000
118 Millcreek Township Erie County	Yard Waste Processing, Curbside Recycling and Education Program	\$200,000
119 Indiana County Solid Waste Authority Indiana County	Compost Center Processing Program	\$200,000
120 Jefferson County Solid Waste Authority Jefferson County	Curbside and Drop-off Recycling and Education Program	\$78,574
121 New Castle City Lawrence County	Curbside Recycling Collection Program	\$22,950
122 Bradford City McKean County	Recycling Center Collection and Education Programs	\$31,019
123 Grove City Borough Mercer County	Yard Waste Processing Program	\$95,200
124 Mercer County Mercer County	Curbside and Drop-off Recycling Collection and Education Program	\$157,518
125 Franklin City Venango County	Yard Waste Collection Program	\$163,698
126 Warren City Warren County	Curbside Recycling and Yard Waste Collection and Education Program	\$200,000

JESSICA SHIRLEY,  
Acting Secretary

[Pa.B. Doc. No. 24-1580. Filed for public inspection November 1, 2024, 9:00 a.m.]

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## Ralph Stewart

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**From:** Scott Rhoat <SSRhoat@bems.net>  
**Sent:** Friday, November 1, 2024 11:08 AM  
**To:** Karen Dillon-Ballock; Union Township; Unionville Borough; Boggs Township; Howard Township; Milesburg Borough (Milesburgboro@outlook.com); Spring Twp Supervisors; Benner Township (BENNERTWP@aol.com); Ralph Stewart; Alyssa Doherty; Marion Township  
**Subject:** Municipal bills signed by the Governor

To our local municipalities,

Yesterday Governor Shapiro signed three (3) Senate bills related to township and borough usage of an EMS tax, effective 1/1/25. These bills amended existing legislation which also include fire departments, EMS is mentioned in the second half of each document. I'm sure you will/have received similar information from either PSATS or PSAB.

Additionally, PSATS has recently added a new staff position of "Public Safety Specialist";

"PSATS will soon welcome Jerry Ozog as its Public Safety Specialist, a newly created position designed to bolster the Township Emergency Management Association (TEMA) and the municipal public safety platform generally. "The Public Safety Specialist is a new position at PSATS, focusing on the needs of townships and emergency responders to meet the challenges in public safety through partnerships and collaboration. Jerry's extensive experience and passion for community safety will be invaluable as we work to support and enhance the safety of our residents and response networks," PSATS Executive Director Dave Sanko says.

Jerry came to our area last summer to present the joint educational session that we sponsored and was held at Benner Twp building. I've known Jerry for many years and believe he will be a great asset to PSATS.

Thank you.

Scott

**From:** Ambulance Association of PA [mailto:admin@aa-pa.org]  
**Sent:** Friday, November 1, 2024 9:32 AM  
**To:** Scott Rhoat <SSRhoat@bems.net>  
**Subject:** AAP Member Email: Municipal bills signed by the Governor

Municipal bills signed by the Governor

Yesterday, the Governor signed SB1132, 1133 and 1134 (50% of millage towards salaries). You can find the language here:

Act 139 of 2024 or SB1132 (First Class Townships): [btCheck.cfm](#)

Act 140 of 2024 or SB1133 (Second Class Townships): [btCheck.cfm](#)

Act 141 of 2024 or SB1134 (Boroughs): [btCheck.cfm](#)

These bills permit a borough council or board of supervisors in a municipality with an EMS tax to waive the appropriation limitation for any calendar year by resolution. Currently municipalities are limited in that appropriation to one-half of the revenue generated from the tax for the purpose of paying salaries, benefits and other compensation. Senator Farry amended this bill with a fire component also.

Please thank Senator Rosemary Brown for her efforts. This bill went from introduction to passage in 7 months and over a summer recess. They are listening!

\*\*\*\*\*

Thank you for being a member of the AAP and for your support of our initiatives. We have a hefty legislative agenda for the upcoming session. Don't forget to sign up for the text messages! Just send an email to Heather at [executivedirector@aa-pa.org](mailto:executivedirector@aa-pa.org) with your name, organization and cell phone.

**Ambulance Association of Pennsylvania**

PO Box 60183  
Harrisburg, PA 17106-0183

Telephone: 717-512-5609  
[www.aa-pa.org](http://www.aa-pa.org)

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THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1134 Session of 2024

INTRODUCED BY BROWN, PENNYCUICK, KEARNEY, J. WARD, VOGEL, CULVER AND BROOKS, MARCH 28, 2024

AS AMENDED ON THIRD CONSIDERATION, MAY 6, 2024

AN ACT

1 Amending Title 8 (Boroughs and Incorporated Towns) of the
2 Pennsylvania Consolidated Statutes, in taxation and finance,
3 further providing for tax levy.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Section 1302(a)(9) of Title 8 of the Pennsylvania <--
7 Consolidated Statutes is amended to read:

8 SECTION 1. SECTION 1302(A)(6) AND (9) OF TITLE 8 OF THE <--
9 PENNSYLVANIA CONSOLIDATED STATUTES ARE AMENDED TO READ:

10 § 1302. Tax levy.

11 (a) Authority.--The council of the borough shall have power,
12 by resolution for taxes levied at the same rate as or a rate
13 lower than the previous fiscal year, and by ordinance if the tax
14 rate increases from the previous fiscal year, to levy and
15 collect annually a tax not exceeding 30 mills for general
16 borough purposes, unless the council by majority action, upon
17 due cause shown by resolution, petitions the court of common
18 pleas, in which case the court may order a rate of not more than

1 five mills additional to be levied and in addition any of the  
2 following taxes:

3 \* \* \*

4 (6) FOR THE PURCHASE OF FIRE ENGINES, FIRE APPARATUS AND <--  
5 FIRE HOSE FOR THE USE OF THE BOROUGH OR FOR ASSISTING ANY  
6 FIRE COMPANY IN THE BOROUGH IN THE PURCHASE, RENEWAL OR  
7 REPAIR OF ANY OF ITS FIRE ENGINES, FIRE APPARATUS OR FIRE  
8 HOSE, FOR THE PURPOSES OF MAKING APPROPRIATIONS TO FIRE  
9 COMPANIES BOTH WITHIN AND WITHOUT THE BOROUGH AND OF  
10 CONTRACTING WITH ADJACENT MUNICIPALITIES OR VOLUNTEER FIRE  
11 COMPANIES IN ADJACENT MUNICIPALITIES FOR FIRE PROTECTION, FOR  
12 THE TRAINING OF FIRE PERSONNEL AND PAYMENTS TO FIRE TRAINING  
13 SCHOOLS AND CENTERS OR FOR THE PURCHASE OF LAND UPON WHICH TO  
14 ERECT A FIREHOUSE, OR FOR THE ERECTION AND MAINTENANCE OF A  
15 FIREHOUSE OR FIRE TRAINING SCHOOL AND CENTER, NOT EXCEEDING  
16 THREE MILLS. THE FOLLOWING SHALL APPLY:

17 (I) THE BOROUGH MAY APPROPRIATE UP TO ONE-HALF, BUT  
18 NOT TO EXCEED ONE MILL, OF THE REVENUE GENERATED FROM A  
19 TAX UNDER THIS PARAGRAPH FOR THE PURPOSE OF PAYING  
20 SALARIES, BENEFITS OR OTHER COMPENSATION OF FIRE  
21 SUPPRESSION EMPLOYEES OF THE BOROUGH OR A FIRE COMPANY  
22 SERVING THE BOROUGH. FOR ANY CALENDAR YEAR, THE COUNCIL  
23 MAY WAIVE THE APPROPRIATION LIMITATION UNDER THIS  
24 SUBPARAGRAPH BY RESOLUTION.

25 (II) IF AN ANNUAL TAX FOR THE PURPOSES SPECIFIED IN  
26 THIS PARAGRAPH IS PROPOSED TO BE SET AT A LEVEL HIGHER  
27 THAN THREE MILLS, THE QUESTION SHALL BE SUBMITTED TO THE  
28 VOTERS OF THE BOROUGH, AND THE COUNTY BOARD OF ELECTIONS  
29 SHALL FRAME THE QUESTION IN ACCORDANCE WITH THE ELECTION  
30 LAWS OF THIS COMMONWEALTH FOR SUBMISSION TO THE VOTERS OF

1 THE BOROUGH.

2 \* \* \*

3 (9) (i) For the purpose of supporting ambulance, rescue  
4 and other emergency services serving the borough, not to  
5 exceed one-half mill, except as provided in subsection  
6 (e).

7 (ii) The borough may appropriate up to one-half of  
8 the revenue generated from a tax under [this paragraph]  
9 subparagraph (i) for the purpose of paying salaries,  
10 benefits or other compensation of employees of the  
11 ambulance, rescue or other emergency service. For any  
12 calendar year, the council may waive the appropriation  
13 limitation under this subparagraph by resolution.

14 \* \* \*

15 Section 2. This act shall take effect in 60 days.

**BELLEFONTE BOROUGH COUNCIL**  
**Regular Meeting**  
**MEETING MINUTES**  
**October 21, 2024 - 7:30 p.m.**

**I. CALL TO ORDER** (Council President Kent Bernier)

The meeting of the Bellefonte Borough Council was called to order at 7:30 p.m.

**II. PLEDGE OF ALLEGIANCE**

**III. ROLL CALL/MEMBERS PRESENT**

Mr. Kent Bernier <i>President, North Ward</i>	Ms. Shawna McKean <i>West Ward</i>
Mr. Randy Brachbill <i>South Ward</i>	Ms. Rita Purnell <i>North Ward</i>
Ms. Deb Cleeton <i>South Ward</i>	Ms. Johanna Sedgwick <i>West Ward</i>
Ms. Barbara Dann <i>Vice-President, South Ward</i>	Ms. Joanne Tosti-Vasey <i>West Ward</i>
Mr. Doug Johnson <i>North Ward</i>	Mr. Christian Larson (EXCUSED) <i>Junior Council Member</i>
Mayor Buddy Johnson <i>At Large</i>	

**STAFF PRESENT**

Mr. William Witmer, Acting Police Chief  
 Ms. Julie Brooks, Public Works Assistant Superintendent  
 Mr. Ralph Stewart, Borough Manager

**IV. ADDITIONS TO THE AGENDA**

- NONE

**V. PUBLIC COMMENT** - Agenda and Non-Agenda/General Items and Comments (*Oral*)

- NONE

**VI. COMMUNICATIONS (Written)**

- Fee Waiver Request, Governors Baseball Club use of Governors Park John Montgomery Ward Field for tournament.

*Brachbill motioned and Dann seconded to reduce the field rental fee. Discussion included clarification of the waiver request. The motion to reduce the rental fee did not pass, with all voting members voting no unanimously.*

Mr. Kent Bernier	<i>no</i>	Ms. Shawna McKean	<i>no</i>
Mr. Randy Brachbill	<i>no</i>	Ms. Rita Purnell	<i>no</i>
Ms. Deb Cleeton	<i>no</i>	Ms. Johanna Sedgwick	<i>no</i>
Ms. Barbara Dann	<i>no</i>	Ms. Joanne Tosti-Vasey	<i>no</i>
Mr. Doug Johnson	<i>no</i>		

- Gas compressor Upgrade Open House for Project Information. Tuesday, October 22nd, 2024, 5:30-7:30PM, Lambert Hall. No council action is requested.
- Request to Discuss Centre County Long Range Transportation Plan, Work Session on November 18th. This topic will be scheduled for a 20 minute time allotment. No council action is requested.

**VII. CONSENT AGENDA (will be acted upon by a single motion unless otherwise noted)**

*All items listed on the Consent Agenda are considered to be routine and will be acted upon by a single motion. There will be no separate discussion of these items unless members of the Council request specific items to be removed for separate action.*

Consent Agenda includes the following items:

<i>1. Finance</i>	Budget V. Actual September 2024
<i>2. Finance</i>	Budget V. Actual Summary September 2024
<i>3. General</i>	DRAFT Council Meeting Minutes October 7th, 2024
<i>4. General</i>	Solicitor Stover Invoice
<i>5. General</i>	Labor Counsel Invoice
<i>6. Finance</i>	Treasurer’s Report September 2024 will be in the next packet
<i>7. Finance</i>	Voucher summary September 2024 will be in the next packet

*Dann motioned and Cleeton seconded to approve the Consent Agenda items 1-7. No discussion. Roll call vote. Motion to approve Consent Agenda items 1-7 listed above carried.*

Mr. Kent Bernier	<i>yes</i>	Ms. Shawna McKean	<i>yes</i>
Mr. Randy Brachbill	<i>yes</i>	Ms. Rita Purnell	<i>yes</i>
Ms. Deb Cleeton	<i>yes</i>	Ms. Johanna Sedgwick	<i>yes</i>
Ms. Barbara Dann	<i>yes</i>	Ms. Joanne Tosti-Vasey	<i>yes</i>
Mr. Doug Johnson	<i>yes</i>		

## **VIII. REPORTS**

### **Mayor Johnson**

- Halloween is just around the corner. The mayor is excited to hand out treats to the community. The mayor got a generous donation from Giant. He urges residents to be cautious during trick or treat on Thursday, October 31, 2024 from 6-8pm.

### **Junior Council Member Report**

- NONE

### **Police (Acting Chief Witmer)**

- September 2024 Report
  - Officer Neidigh is now a field training officer
  - Chief Witmer highlighted several other events and activities from the month of September.

### **Office of Community Affairs (OCA)/Historical and Architectural Review Board (HARB)**

#### 1. Recommended for approval (Specific motions are stated in the OCA memo):

- NONE

#### 2. Administrative Approvals:

- NONE

#### 3. Items of interest:

- The Planning Commission meeting is Monday, November 11 at 5:00 p.m.
- HARB meeting is Tuesday, November 12 at 8:30 a.m.
- See memo for email regarding business permitting program.

#### 4. Zoning:

- NONE

### **Liaison Reports** (Reports were submitted)

## **IX. CURRENT and OLD BUSINESS**

- Bellefonte An Executive Session for Personnel and Legal Matters was held at the conclusion of the October 7th, 2024 Council Meeting. No council action is requested.
- Update on the Waterfront Development Project. Development may start in 2025. No council action is requested.

- Lease Agreement with Bellefonte Area School District re: Governors Park Ballfield. At the council agenda planning meeting, it was recommended that a copy of the lease be provided to council. No council action is requested.
- Bandshell Group/Stage at Talleyrand Request for Big Spring wells information from Borough Authority. The information was forwarded and included here for your review. No council action is requested.
- Large Wooden Desks at 301 North Spring Street. The desks have been posted on Muncibid.com. This information is on the borough website as well. The closing for bids is November 18<sup>th</sup>. No council action is requested.
- Water Service Line Inventory Submitted. The Authority is under a mandate from PA DEP/US EPA to complete a water service line Inventory by October 16, 2024. The Authority has complied with this mandate. Letters must be sent to water system customers within 30 days that have “unknown” or unverified water service line materials. No council action is requested.
- Centre Count Liquid Fuels Grant Application. Council approved an application to fund streetlighting materials. Staff conversed with the Penn Dot Municipal Services representative regarding the project. Since our streetlighting is separately taxed, it was recommended that we choose a different project. Staff submitted an application for \$25,000 for stamped crosswalks on Spring from High to Bishop. No council action is requested.
- Centre County Economic Development Plan. This plan was unveiled on October 9th. The entire plan can be reviewed at <https://centrecountyforward.com/> . No council action is requested.

#### **X. NEW BUSINESS**

- Bellefonte Fire Department Use of Space, Ground Floor of 301 North Spring Street. On Monday, October 14th, Fire Department reps looked at the space and indicated their interest in establishing an office and small meeting room. Borough staff will clean out the space and get it ready as time/labor permits. No council action is requested.

#### **XI. PUBLIC COMMENT REGARDING ISSUES NOT ON THE AGENDA**

*This Public Comment period is for oral comments regarding items not listed on this meeting agenda. Speakers shall identify themselves by name and street, municipality, if outside of the Borough of Bellefonte. Comments are limited to three (3) minutes maximum.*

- NONE

## **XII. ADJOURNMENT**

*Tosti-Vasey motioned and Dann seconded to adjourn. Meeting adjourned at 7:58pm.*

*Council held an executive session to discuss a personnel matter immediately following tonight's meeting.*



HISTORIC  
**Bellefonte**<sup>™</sup>  
*Est. 1795*

## PROCLAMATION

**WHEREAS**, in 1992, Morrill Worcester began the tradition of laying wreaths at Arlington National Cemetery each holiday season to honor servicemen and women in each branch of the military, including those still Missing in Action and Prisoners of War; and

**WHEREAS**, in 2007, the Worcester family, along with veterans, other service groups, and individuals, continued and expanded their annual wreath-laying ceremony in Arlington and formed the non-profit Wreaths Across America; and

**WHEREAS**, on December 13, 2008, the United States Congress unanimously voted and declared National Wreaths Across America Day to be celebrated annually; and

**WHEREAS**, the mission of Wreaths Across America is to REMEMBER the fallen, HONOR those who served, and TEACH the next generation about the value of freedom; and

**WHEREAS**, the Bellefonte Chapter of the Daughters of the American Revolution will gather on Saturday, December 14<sup>th</sup>, 2024, to place wreaths on the graves of veterans buried in Union Cemetery in Bellefonte, marking their third year participating in Wreaths Across America.

**NOW THEREFORE**, I, Gene “Buddy” Johnson, Mayor of the Borough of Bellefonte, Centre County, do hereby proclaim, December 14<sup>th</sup> 2024 as Wreaths Across America Day here in Bellefonte and commend its observance to all citizens.

**I DO HEREBY** set my hand and seal this 4<sup>th</sup> day of **November, 2024**.

---

Gene “Buddy” Johnson, Mayor  
Borough of Bellefonte

**Junior Council Member Report**  
**November 4, 2024**

- Junior Council Member Report will be provided at the first meeting of every month.
- Please contact me if you have any questions or topics you would like me to look into.

**School Report:**

- National Principals Month
- Last week a small group of seniors visited US representative Glenn Thompson in a government outreach program.
- October 14- October 18 was Bullying Prevention Week

**Extra Curricular Report:**

- The Boys' Soccer team won their District 6 Championship
- The football team's first postseason competition was on Friday

**MEMORANDUM**

---

**TO:** Bellefonte Borough Council  
**FROM:** Gina Thompson: HARB, Zoning & Planning Administrator  
**SUBJECT:** Office of Community Affairs Update  
**DATE:** For Council Meeting November 4, 2024

---

**PLANNING:**

Nothing new to report at this time.

**The next scheduled Planning Commission meeting is Monday, November 11 at 5:00 p.m.** This meeting will likely be canceled as there are currently no SALDO projects for review.

~~~~~

**ZONING:**

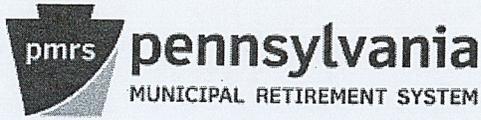
Continue to address zoning questions and concerns, related to zoning regulations, addressing, rentals, property maintenance, and zoning violations. This includes doing property checks, sending warning and/or violation letters, property research, assessing conditions of downtown buildings, and working with CRCA.

~~~~~

**HARB:**

Landmarks SGA submitted the draft revisions of the updated Historic Design Guidelines. Those have been sent to HARB for review and we will discuss the revisions at the November 12 HARB meeting. I am working with Jessica Stuck at Landmarks to schedule a public meeting. **The tentative date for the public meeting would be the evening of Tuesday, November 18.** The date/time/location have not yet been confirmed.

**The next scheduled HARB meeting is November 12, 8:30 a.m. in Council Chambers.**



PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM
CASH BALANCE PLAN
Adoption Agreement Amendment

The undersigned, Bellefonte Borough, Pennsylvania ("Municipality" with a PERC Number of 14-003-3 N2), pursuant to Article XVI of the Base Plan Document, is amending its Adoption Agreement having the effective date and the expiration date as shown below. The Municipality makes the following elections granted under the provisions of the Base Plan Document:

PLAN AMENDMENT

Amendment Effective Date: January 1, 2025
Adoption Agreement Effective Date: October 1, 2021
Application: Limited
Amendment Expiration Date: December 31, 2027
General Description: Increases the Required Municipal Contributions as otherwise specified in Section 3.01 of the Plan for all Compensation earnings periods ending between the Amendment Effective Date and the Amendment Expiration Date.
Affected Members: Employees who are Active Members between the Amendment Effective Date and the Amendment Expiration Date.

AMENDED ADOPTION AGREEMENT SECTIONS

The Sections of the Adoption Agreement below are applicable to this Amendment and will be effective for the Affected Members between Amendment Effective Date and the Amendment Expiration Date. All other sections of the applicable Cash Balance Plan Adoption Agreement 001 remain the same during the period between the Amendment Effective Date and the Amendment Expiration Date.

3.01 CONTRIBUTION AMOUNT.

Required Municipal Contribution (Select One)

- [ -- ] Not Required
[ X ] Required in an amount equal to: (Select One)

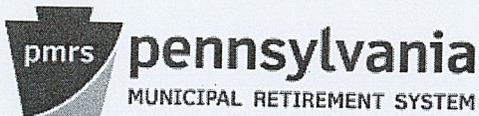
- Ten percent (10.00%)** of each Member's Compensation
- \_\_\_\_\_ dollars (\_\_\_\_\_) per period
  - Per Weekly Period
  - Per Bi-Weekly Period
  - Per Semi-Monthly Period
  - Per Calendar Monthly Period
  - Per Calendar Year Period
  - Per Other Period (Please Specify):  
\_\_\_\_\_
- \_\_\_\_\_ dollars (\$\_\_\_\_\_) per hour of Service

**5.06 CASH BALANCE ACCRUED BENEFIT CALCULATION RULES.**

Cash Balance Contribution Credit Amount (Select All That Apply)

**Accrued Benefit must be no less than one half of one percent (0.5%) of Compensation for each year of Credited Service. Additionally, the incremental accrual in any Plan year shall not exceed 133 1/3% of the accrual for any prior Plan year.**

- Fifteen percent (15.00%)** of the Compensation earned by the Member during each Cash Balance Contribution Credit Period
- \_\_\_\_\_ (\$\_\_\_\_\_) per each Cash Balance Contribution Credit Period
- \_\_\_\_\_ dollars (\$\_\_\_\_\_) per each Hour of Service credited to the Member per Cash Balance Contribution Credit Period
- Member Optional After-Tax Contributions



The Municipality hereby agrees to the provisions of this Adoption Agreement Amendment, and in witness of its agreement, the Municipality by its duly authorized officers has executed this Adoption Agreement Amendment, on the date specified below.

IN WITNESS WHEREOF, we have hereunto set our hands and seal the day, month and year above written.

ATTEST:

BELLEFONTE BOROUGH

BY \_\_\_\_\_

BY \_\_\_\_\_

Head of Governing Authority

DATE: \_\_\_\_\_

ATTEST

PENNSYLVANIA MUNICIPAL RETIREMENT BOARD

BY: \_\_\_\_\_

Secretary

BY \_\_\_\_\_

Board Chair

DATE: \_\_\_\_\_

Approved as to form and legality:

BY: \_\_\_\_\_

Chief Counsel, PMRS

BY: \_\_\_\_\_

49-FA-1.0

Office of General Counsel

BY: \_\_\_\_\_

49-FA-1.0

Office of Attorney General

This Plan is an important legal document. Failure to properly fill out this Adoption Agreement Amendment may result in disqualification of this Plan. PMRS will inform you of any amendments made to the Base Plan Document. The address of PMRS is 1721 North Front Street, Harrisburg, PA 17102.

You may rely on an opinion letter issued by the Internal Revenue Service as evidence that this Plan is qualified under Code Section 401 only to the extent provided in Revenue Procedure 2015-36.

You may not rely on the opinion letter in certain other circumstances or with respect to certain qualification requirements, which are specified in the opinion letter issued with respect to the Plan and in Revenue Procedure 2015-36. In order to have reliance in such cases, an individual application for a determination letter must be made to Employee Plans Determinations of the Internal Revenue Service.

AN ORDINANCE OF BELLEFONTE BOROUGH, CENTRE COUNTY, COMMONWEALTH OF PENNSYLVANIA, ELECTING TO AMEND ITS NON-UNIFORM PENSION PLAN ADMINISTERED BY THE PENNSYLVANIA MUNICIPAL RETIREMENT SYSTEM PURSUANT TO ARTICLE IV OF THE PENNSYLVANIA MUNICIPAL RETIREMENT LAW; AGREEING TO BE BOUND BY ALL PROVISIONS OF THE PENNSYLVANIA MUNICIPAL RETIREMENT LAW AS AMENDED AND AS APPLICABLE TO MEMBER MUNICIPALITIES. IT IS HEREBY ORDAINED BY BELLEFONTE BOROUGH, CENTRE COUNTY, AS FOLLOWS:

SECTION I. Bellefonte Borough (the Borough), having established a non-uniform pension plan administered by the Pennsylvania Municipal Retirement System (the System), hereby elects to amend its Non-Uniform Pension Plan administered by the System in accordance with Article IV of the Pennsylvania Municipal Retirement Law, 53 P.S. §881.101 et seq. (Retirement Law), and does hereby agree to be bound by all the requirements and provisions of the Retirement Law and the Municipal Pension Plan Funding Standard and Recovery Act, 53 P.S. §895.101 et seq., and to assume all obligations, financial and otherwise, placed upon member municipalities.

SECTION II. As part of this Ordinance, the Borough agrees that the System shall administer and provide the benefits set forth in the amended Non-Uniform Pension Plan Document entered into between the Pennsylvania Municipal Retirement Board and the Borough effective as of the date specified in the adoption agreement (the Contract).

SECTION III. The Borough acknowledges that by passage and adoption of this Ordinance, the Borough officially accepts the Contract and the financial obligations resulting from the administration of the Contract.

SECTION IV. Payment for any obligation established by the adoption of this Ordinance and the Contract shall be made by the Borough in accordance with the Retirement Law and the Municipal Pension Plan Funding Standard and Recovery Act. The Borough hereby assumes all liability for any unfundedness created due to the benefit structure set forth in the Contract.

SECTION V. The Borough intends this Ordinance to be the complete authorization of the Contract, as amended and it shall become effective as of the date specified in the adoption agreement, which is the effective date of the Contract, as amended.

SECTION VI. A duly certified copy of this Ordinance and an executed Contract shall be filed with the System.

ORDAINED this 4th day of November, 2024.

TALLY OF VOTES – YEAS \_\_\_\_\_ NAYS \_\_\_\_\_

ATTEST:

\_\_\_\_\_

## **LEASE AGREEMENT**

This Lease Agreement ("Agreement") dated this 2nd day of January, 2019, by and between the **Bellefonte Borough**, a Borough existing under and pursuant to the Borough Code, as amended, 8 Pa.C.S.A. Section 101 et seq., with administrative offices located at 236 West Lamb Street, Bellefonte, Pennsylvania 16823 ("Lessor") and **Bellefonte Area School District**, a school district of the third class organized and existing under and pursuant to the Public School Code of 1949, as amended, 24 P.S. 101 et seq., with administrative offices at 318 North Allegheny Street, Bellefonte, Pennsylvania ("Lessee").

1. **LEASED PREMISES.** Lessor leases to Lessee upon the terms and conditions contained in this Agreement, a tract of land situated in Bellefonte Borough, Centre County, Pennsylvania, containing approximately 3.5 acres, and depicted more specifically on Exhibit A which is attached hereto and made a part hereof, to include in particular the Governor's Park Baseball Field and its support facilities ("Leased Premises").

2. **TERM OF LEASE.** The term is fifteen (15) years, commencing on January 1, 2019 and ending on December 31, 2034, unless terminated sooner by written agreement of the parties, as provided herein, or as otherwise permitted by law. The Lessor shall provide Lessee a three (3) year notice at the twelve (12) year mark if it wishes to terminate the agreement. If the Lessor does not provide notice at the 12 twelve-year mark for termination, the agreement will automatically be renewed for an additional three (3) years (for a total of 18 years) before expiration and requiring a new agreement. Not less than ninety (90) days prior to the expiration of the term the parties shall meet to discuss the nature of Lessee's use during the initial term of the Agreement, and

whether it would be in the interests of both parties and the public at large for the initial term to be extended, whether for a comparatively short term or for a longer term.

**3. RENTAL PAYMENT/CONSTRUCTION OF IMPROVEMENTS AND UPGRADES/ROUTINE CARE AND MAINTENANCE.** Lessee shall pay to Lessor the sum of One (\$1.00) U.S. Dollar for each year as basic rental for the initial term of the Agreement.

Lessee shall, as additional consideration for the Agreement, make at its expense such repairs, additions, installations, upgrades, removals, and/or replacements, including, but not limited to, any or all of the following components of the Leased Premises:

- a. dugouts;
- b. fences;
- c. electric service;
- d. scoreboard;
- e. field;
- f. bleachers;
- g. concession stands;
- h. lighting; and
- i. pressbox.

Prior to undertaking any of the aforementioned work, Lessee shall discuss its plans with Lessor, and receive input therefrom. It is understood and agreed, however, that Lessee retains the discretion to do the aforementioned work, and how so much of it, and in whatsoever manner, it deems to be appropriate. The intention of Lessee is, in the first instance, to make the facility comply with PIAA standards and requirements, and to improve and upgrade the baseball facility and its support facilities.

Lessee shall be, as additional consideration, responsible at its expense for and shall perform routine maintenance and care of the Leased Premises.

4. **USE BY LESSEE.** Lessee shall use the Leased Premises as a baseball field, both for practice and competition, and such other ancillary use or uses that are not inconsistent therewith, and are not in violation of any applicable statute, rule, regulation, or ordinance. It is understood and agreed that Lessee is not the sole and exclusive user of the Leased Premises, but that during the PIAA high school baseball season, to include specifically any preseason, regular season, and postseason it shall be and is the primary user of the Leased Premises for practices and competition, and it shall have scheduling priority.

5. **USE BY OTHERS.** So long as the use by others does not conflict with Lessee's use (see Section 4), other groups, including but not limited to the American Legion Baseball Teams, a Bellefonte County League Team, and the teams of the Bellefonte Teener League, may use the Leased Premises in accordance with Lessor's usual and customary facility use rules and regulations. To the extent that other users damage the Lease Premises, beyond damage that is usual and customary when a baseball facility is used and would be considered a part of routine maintenance, or it is damaged by third parties who were not authorized to be on or use the baseball facilities, Lessor shall be responsible for the cost thereof to repair.

6. **INSURANCE.** Lessee shall obtain and maintain during the term of this Agreement appropriate liability coverage for the Leased Premises, and shall include the Lessor as an additional insured. Lessee shall provide Lessor with a copy of the certificate of insurance upon request.

Lessor shall obtain and maintain during the term of this Agreement appropriate liability coverage for the Leased Premises, and shall include the Lessee as an additional insured. Lessor shall provide Lessee with a copy of the certificate of insurance upon request. Such coverage is intended to be in force and effective when the Leased Premises are used by authorized and/or unauthorized third parties.

7. **SUBLETTING AND ASSIGNMENTS.** Lessee shall not assign this Agreement or enter into any sublease Agreement without the prior written consent of Lessor. Any attempted assignment of sublease by Lessee without prior written consent of Lessor is null and void and is a breach of the conditions of this Agreement. If Lessor shall consent to an assignment or sublease, any such consent shall not be deemed to be a consent to any subsequent assignment or sublease.

8. **RELIEF FROM LIABILITY.** While Lessee is using and/or is otherwise in control of the Leased Premises, Lessee releases Lessor from liability for any personal injury or damage to personal property of Lessee, Lessee's employees, or Lessee's business invitees not arising from the negligence or intentional acts of Lessor or Lessor's agents or employees. Lessee, in addition, shall indemnify and hold harmless Lessor, its successors, and agents, and assigns from and against any claim, loss, or expense arising from or related to Lessee's actions, or failure to act where or when required to do so, for those of Lessee's employees or Lessee's business invitees, and for those of Lessee's sublessees, their employees, and invitees, and such obligation shall include reasonable attorney's fees.

While Lessor is using and/or is otherwise in control of the Leased Premises, Lessor releases Lessee from liability for any personal injury or damage to personal property of Lessor, Lessor's

employees, or Lessor's business invitees not arising from the negligence or intentional acts of Lessee or Lessee's agents or employees. Lessor, in addition, shall indemnify and hold harmless Lessee, its successors, and agents, and assigns from and against any claim, loss, or expense arising from or related to Lessor's actions, or failure to act where or when required to do so, for those of Lessor's employees or Lessor's business invitees, and for those of Lessor's sublessees, their employees, and invitees, and such obligation shall include reasonable attorney's fees.

9. **RULES AND REGULATIONS.** In addition to the terms and conditions of this Agreement, Lessee shall be bound by the Rules and Regulations applicable to all Lessees which Rules and Regulations are attached to this Agreement. Lessor shall have the right during the term of this lease to alter, amend, or modify these Rules and Regulations, provided that any alteration, amendment, or modification shall serve the purpose of preserving the Leased Premises and the quiet enjoyment of all Lessees. No alteration, amendment, or modification shall become effective as to Lessee until Lessee shall have been provided with a written copy of the altered, amended, or modified Rules and Regulations by mail, posting, or delivery to the Leased Premises. Lessee agrees that a violation of the Rules and Regulations shall be a breach of the terms and conditions of this Agreement and that upon any violation, Lessor shall be permitted to exercise any and all remedies provided for in this Agreement.

10. **SUBORDINATION.** The parties acknowledge and agree that this Agreement is under, subject, and subordinate to any and all mortgages and security interests that presently encumber the property or that in the future may encumber the property of which the Leased Premises is a part.

11. **RIGHT OF ENTRY.** Lessor, Lessor's agent, and persons authorized by Lessor shall have the right to enter upon the Leased Premises at all reasonable times to inspect, and for such other lawful activities that do not unreasonable interfere with Lessee's use of the Leased Premises.

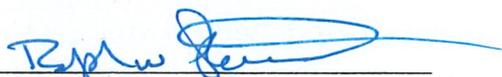
12. **UTILITIES.** Lessee shall be responsible for obtaining electrical power to the field. The power shall be placed on a separate electrical panel from what currently exists at the Leased Premises. The electricity can be placed in the Lessor's name, but during the term of the lease and for the months the electricity is utilized by Lessee, Lessee shall be responsible for the cost incurred for the electric service and shall promptly reimburse Lessor for the same.

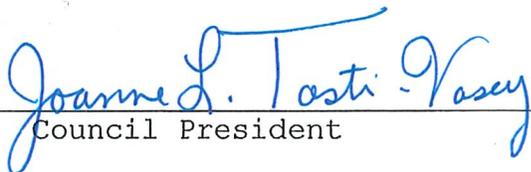
13. **BINDING EFFECT.** This Agreement shall be binding upon the heirs, executors, personal representatives, successors, and assigns of the parties hereto.

LESSOR:

BELLEFONTE BOROUGH

Attest:

  
\_\_\_\_\_  
Council Secretary

By:   
\_\_\_\_\_  
Council President

LESSEE:

BELLEFONTE AREA SCHOOL DISTRICT

Attest:

  
\_\_\_\_\_  
Board Secretary

By:   
\_\_\_\_\_  
Board President

Google Maps Exhibit A - Governors Park Baseball Field



Imagery ©2018 DigitalGlobe, USDA Farm Service Agency, Map data ©2018 Google 2018



HISTORIC  
**Bellefonte**  
*Est. 1795*

BOROUGH OF BELLEFONTE, RESOLUTION NO. 20220103-01

A RESOLUTION TO ESTABLISH A POLICY FOR CONDUCT DURING PUBLIC MEETINGS

**WHEREAS**, citizens have a right to free speech under the First Amendment to the Constitution of the United States of America; and

**WHEREAS**, residents and taxpayers have rights of public comment and participation under the Sunshine Act of the Commonwealth of Pennsylvania; and

**WHEREAS**, the Borough of Bellefonte has an interest in holding orderly public meetings to conduct and administer the business of the Borough.

**THEREFORE, BE IT RESOLVED**, that the Council of the Borough of Bellefonte establishes the following public meeting conduct policy for all officials and members of the public at all meetings organized by the Borough:

1. Public comments for items on the agenda at Council meetings may be made at the beginning of these meetings. Public comments for items NOT on the agenda at the Council meetings may be made at the end of these meetings.
2. Public comments for meetings of the Authorities, Boards, and Commissions may be made at the beginning of these meetings.
3. Additional public comments or responses to questions by the Council, Authority, Board, or Commission members may be taken at the request of an appointed or elected official to these said board meetings.
4. Each Bellefonte resident, non-profit representative, business owner, or official representative of another governmental agency may speak on any agenda item for a maximum of three (3) minutes. Written input is not limited in any manner.
5. All public comments shall be made at the podium after being recognized by the chairperson of the meeting.
6. Speakers shall identify themselves by name and street — and municipality/township if outside of the Borough of Bellefonte.
7. All comments shall be addressed to the Council, Authority, Board, or Commission conducting the meeting.
8. Comments that include profane or defamatory language or comments that inflict injury or incite breach of the peace are out of order.
9. Comments that are disruptive or are not related to the business of the public meeting may be out of order as determined by the person presiding over the meeting.

RESOLVED, this 3rd day of January, 2022, in public meeting duly noticed and assembled.

ATTEST:

BELLEFONTE BOROUGH

Ralph Stewart, Secretary

By:

Randall R. Brachbill  
Borough Council President